



**IFRS<sup>®</sup>**

Accounting

November 2023

# **Proposed IFRS<sup>®</sup> Taxonomy Update**

IFRS<sup>®</sup> Accounting Taxonomy 2023—Update 2

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## **Common Practice for Financial Instruments, General Improvements and Technology Update**

Comments to be received by 5 January 2024

# **IFRS® Accounting Taxonomy 2023**

## **Proposed Update 2**

### *Common Practice for Financial Instruments, General Improvements and Technology Update*

*Comments to be received by 5 January 2024*

IFRS<sup>®</sup> Accounting Taxonomy 2023 – Proposed Update 2 *Common Practice for Financial Instruments, General Improvements and Technology Update* is published by the IFRS Foundation (Foundation) for comment only. Comments need to be received by **5 January 2024** and should be submitted by email to [commentletters@ifrs.org](mailto:commentletters@ifrs.org) or online at <https://www.ifrs.org/projects/open-for-comment/>.

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## Introduction

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### Why is the IFRS® Foundation proposing changes to the IFRS Accounting Taxonomy?

- IN1 This Proposed IFRS Taxonomy Update:
- (a) includes proposed changes to the IFRS Accounting Taxonomy 2023 to reflect common reporting practice and general improvements relating to information that entities commonly present or disclose in the financial statements; and
  - (b) sets out changes to the IFRS Accounting Taxonomy’s ‘technology’.
- IN2 The proposed changes to the IFRS Accounting Taxonomy:
- (a) respond to feedback on the IFRS Accounting Taxonomy from users and preparers of digital financial reports; and
  - (b) reflect the results of an empirical review of taxonomy elements (extensions) that entities created and used in their filings.

### What is common practice?

- IN3 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 in practice. 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.
- IN4 Including common practice content in the IFRS Accounting 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 digital financial reports to use and compare entities’ data.
- IN5 This Proposed IFRS Taxonomy Update focuses on common reporting practice relating to financial instruments specifically in the banking industry. The banking industry is focused on activities involving financial instruments, therefore analysing common reporting practice in the banking industry is expected to contribute significantly to improving elements for financial instruments in the IFRS Accounting Taxonomy.
- IN6 The Foundation reviewed extensions created by entities that apply IFRS Accounting Standards in preparing their financial statements and file them under US Securities and Exchange Commission, European Securities and Markets Authority or UK Financial Conduct Authority requirements. When necessary, the Foundation supplemented the sample with financial statements of entities in other jurisdictions. This data provides a reasonable basis for identifying common reporting practice because it comes from entities in a variety of jurisdictions.
- IN7 For further details about IFRS Accounting Taxonomy common practice content and the criteria the Foundation applies, please refer to *Using the IFRS Taxonomy – Guide to Common Practice Content*.<sup>1</sup>

### What are general improvements?

- IN8 General improvements are changes to the IFRS Accounting Taxonomy content other than those resulting from new (or amended) IFRS Accounting Standards or common practice. For example, general improvements might include:
- (a) label changes to clarify the accounting meaning of an element. Such changes might help an entity find the right element and avoid making tagging errors or creating unnecessary extensions.
  - (b) an enhanced data model to support more consistent tagging or to better reflect the presentation and disclosure requirements in issued IFRS Accounting Standards in the IFRS Accounting Taxonomy.

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<sup>1</sup> *Using the IFRS Taxonomy – Guide to Common Practice Content* is available at: <https://www.ifrs.org/content/dam/ifrs/standards/taxonomy/2021/common-practice-guide-2021.pdf>.

## What are technology changes?

- IN9 The IFRS Accounting Taxonomy ‘technology’ refers to taxonomy features, such as the syntax employed to publish and express the ‘content’ of the IFRS Accounting Taxonomy, and to the taxonomy’s architecture. The ‘content’ of the taxonomy refers to the specific elements and structures representing disclosures that preparers make in their financial statements when applying IFRS Accounting Standards. The architecture relates to taxonomy characteristics such as how the IFRS Accounting Taxonomy content is organised into files and naming protocols. The IFRS Accounting Taxonomy technology does not include the internal systems the Foundation uses to manage and generate the IFRS Accounting Taxonomy files.
- IN10 The changes set out in this document are proposed to reflect developments in the wider industry technology that underlies or relates to the IFRS Accounting Taxonomy. The proposed changes are also necessary or beneficial to reflect developments in standards and practices, and in the use of the IFRS Accounting Taxonomy or comparable taxonomies in various regulatory environments.
- IN11 The changes are proposed to inform (and seek feedback from) developers and maintainers of XBRL software (such as XBRL processors, report creators or review and consumption tools) about technology changes that might affect such software.

## IFRS Accounting Taxonomy due process

- IN12 In accordance with the IFRS Accounting Taxonomy due process:
- (a) common practice and general improvements—the IFRS Taxonomy Review Panel has reviewed, but not approved, the changes this document proposes for common practice and general improvements<sup>2</sup>; and
  - (b) technology changes—the IFRS Taxonomy Consultative Group (ITCG) has assessed, but not approved, the changes detailed in this document that affect the IFRS Accounting Taxonomy technology.<sup>3</sup>
- IN13 The changes to the IFRS Accounting Taxonomy technology proposed in this document might affect how preparers of digital financial reports can implement the taxonomy.

## Reading this proposed update

- IN14 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*.<sup>4</sup> Appendix A briefly explains the IFRS Accounting Taxonomy terms used in this document.
- IN15 In this Proposed IFRS Accounting Taxonomy Update, changes to the IFRS Accounting 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. Elements provided for context only (with no proposed changes) use grey text. Indents are used to show a taxonomy presentation parent–child relationship between IFRS Accounting Taxonomy elements.
- IN16 In the body of this document, the element label shown is the standard label, unless otherwise indicated.<sup>5</sup>

## Documentation and guidance labels

- IN17 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.

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2 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/2023/issued/part-c/due-process-handbook.pdf>.

3 The IFRS Taxonomy Consultative Group (ITCG) operates under the general principles set out for consultative groups and has terms of reference that set out its objectives and its workings. The technical staff consults the ITCG during the development of IFRS Accounting Taxonomy changes. For more details, please refer to the *Due Process Handbook*.

4 The *Guide to Understanding the IFRS Taxonomy Update* is available at <https://www.ifrs.org/content/dam/ifrs/standards/taxonomy/general-resources/understanding-ifrs-taxonomy-update.pdf>. *Using the IFRS Taxonomy—A preparer’s guide* is available at <https://www.ifrs.org/content/dam/ifrs/resources-for/preparers/xbrl-using-the-ifrs-taxonomy-a-preparers-guide-january-2019.pdf>.

5 For more information on element labels, see Appendix A to this Proposed Update and the ‘Element labels’ section in *Using the IFRS Taxonomy—A preparer’s guide*.

IN18 Documentation labels for proposed 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 an additional linkbase in the IFRS Accounting Taxonomy files and as a separate spreadsheet.

### XBRL properties

IN19 This document does not provide the full list of XBRL properties for the IFRS Accounting Taxonomy elements listed. For further information on the XBRL properties applied to an element, please see the IFRS Accounting Taxonomy files and associated documentation.

### IFRS Accounting Taxonomy files

IN20 The illustrative IFRS Accounting Taxonomy files for this Proposed IFRS Accounting Taxonomy Update are based on the IFRS Accounting Taxonomy 2023, issued in March 2023.

### Next steps

IN21 The Foundation will analyse comments received on this Proposed IFRS Taxonomy Update and will make any necessary amendments. After the IFRS Taxonomy Review Panel and the ITCG have reviewed this document, a final IFRS Taxonomy Update will be issued and any related technology changes are expected to be included in the IFRS Accounting Taxonomy 2024.

### Invitation to comment

IN22 We invite comments on this Proposed IFRS Taxonomy Update, particularly on the questions in this section. Comments are most helpful if they:

- (a) respond to the questions as stated;
- (b) specify the IFRS Accounting Taxonomy item, table or group of items to which they relate;
- (c) contain a clear rationale; and
- (d) include any alternative the Foundation should consider, if applicable.

IN23 General comments on the IFRS Accounting Taxonomy or on any aspect of it are also welcome. However, any IFRS Accounting Taxonomy amendments resulting from such comments might be considered in future updates.

### Questions for respondents

<b>Question 1—Scope of the common practice review</b>
Do you agree with the scope of the common practice review for financial instruments (paragraphs 1–3)? Specifically, do you agree with this Proposed Taxonomy Update focusing on the primary financial statements and a subsequent update focusing on commonly reported financial instrument concepts disclosed in the notes?  If you disagree with the scope of the common practice review, please explain why. Do you foresee any specific problems that might result from the financial instrument elements proposed for the primary financial statements?
<b>Question 2—Proposed common practice elements for the statement of financial position</b>
Do you agree with the proposed changes to the IFRS Accounting Taxonomy relating to financial instruments presented in the statement of financial position (paragraphs 4–37)? Specifically:  (a) Do you agree with the proposal to use existing terminology for debt instruments and equity instruments, and to update the documentation labels of those elements, instead of creating elements using the terminology ‘debt securities’ and ‘equity securities’ (paragraphs 13–18)?  (b) Do you agree with the proposed use of line-item modelling to reflect commonly reported combinations of shared characteristics that describe financial assets (paragraphs 8–25) and financial liabilities (paragraphs 31–32)?  If you disagree with the proposed changes, please explain why, and specify what alternative (if any) you would suggest and why.

**Question 3—Proposed common practice elements for the statement of cash flows**

Do you agree with the proposed changes to the IFRS Accounting Taxonomy relating to financial instruments presented in the statement of cash flows (paragraphs 38–69)?

If you disagree with the proposed changes, please explain why, and specify what alternative (if any) you would suggest and why.

**Question 4—Introduction of categorical elements**

Do you agree with the proposal to introduce two types of categorical elements, Booleans and extensible enumerations, to the IFRS Accounting Taxonomy (paragraphs 71–92)?

Do you agree with the approach of:

- (a) omitting from enumerations an option representing ‘other’ if no exhaustive list of options is included in the Accounting Standard and instead expecting an entity to add extension items under the extensible enumeration element?
- (b) creating categorical elements in addition to the existing narrative elements instead of replacing the existing narrative elements?

Do you have any specific comments on the elements proposed in Appendix C? Do you think any elements are missing?

Do you agree that the guidance proposed would be enough to enable consistent use of the categorical and related narrative elements? If not, please explain why, and specify where or how more guidance could be provided?

What do you think about introduction of the fundamental categorical elements to the IFRS Accounting Taxonomy to capture implicit information (paragraphs 93–97)?

**Question 5—Reconciliation of property, plant and equipment including right-of-use assets**

Do you agree with the proposed new reconciliation tables for ‘Property, plant and equipment including right-of-use assets’ and ‘Right-of-use assets’ (paragraphs 98–112)?

Do you agree with the approach of creating separate reconciliation tables instead of adjusting the existing reconciliation table of ‘Property, plant and equipment’?

If you disagree with the proposed changes, please explain why, and specify what alternative (if any) you would suggest and why.

**Question 6—Tagging of fair value of investment property measured at cost**

Do you agree with the proposed approach of creating a new element rather than using dimensions to tag the fair value of investment property that is measured at cost (paragraphs 113–119)?

If you disagree with the proposed changes, please explain why, and specify what alternative (if any) you would suggest and why.

**Question 7—Removal of restrictive text from member documentation labels**

Do you agree with the proposed changes to the labels of member elements under the axis ‘Types of antidilutive instruments’ (paragraphs 120–122)?

If you disagree with the proposed changes, please explain why, and specify what alternative (if any) you would suggest and why.



**Question 8—Continuing and discontinued operations**

Do you consider the proposed changes in relation to the ‘Continuing and discontinued operations’ axis enough to clarify the intended use and meaning of this axis and its related elements, and to resolve practical issues encountered in their use (paragraphs 123–129)?

If not, what alternative (if any) would you propose, and why?

The IFRS Foundation has proposed not to model the breakdown of a line item that is an aggregate of continuing and discontinued operations into the part that is continuing operations only. Do you consider it necessary to add a member to the ‘Continuing and discontinued operations’ axis that specifically represents ‘Continuing operations’ only (paragraph 130)?

**Question 9—Proposed technology changes**

Do you agree with the proposed technology changes to the IFRS Accounting Taxonomy 2023 (paragraphs 131–146)?

If you disagree with any of the proposals, please explain why, and specify what alternative (if any) you would suggest and why.

Do you foresee any specific problems that might result from implementing the proposed changes?

**Question 10—Update to Calculation 1.1**

Do you have any significant concerns regarding the proposed update to Calculation 1.1 (paragraphs 131–136)?

**Question 11—Labelling of axis default members**

Do you agree that the proposed changes to the design and labelling of the default members of axes in the Taxonomy would be beneficial (paragraphs 137–146)?

If so, should the existing ‘non-informational’ default members be improved by:

- (a) replacing them with elements labelled consistently to match the axis but with suffix the ‘[domain]’ instead of ‘[axis]’;
- (b) replacing all such elements with a single ‘default [member]’; or
- (c) an alternative approach?

If you agree that an alternative approach should be used, please specify what alternative you would suggest and why.

**Question 12—Further changes**

Should any further changes be included in the IFRS Accounting Taxonomy 2024, or in future Taxonomy releases? If so, what are those changes and why would they be beneficial?

## Deadline

We will consider all written comments received by 5 January 2024.

## How to comment

Please submit your comments electronically:

Online	<a href="https://www.ifrs.org/projects/open-for-comment/">https://www.ifrs.org/projects/open-for-comment/</a>
By email	<a href="mailto:commentletters@ifrs.org">commentletters@ifrs.org</a>
Survey	<a href="https://ifrs.qualtrics.com/jfe/form/SV_29ahIwAVCHQJj2e">https://ifrs.qualtrics.com/jfe/form/SV_29ahIwAVCHQJj2e</a>

Your comments will be on the public record and posted on our website unless you request confidentiality and we grant your request. We do not normally grant such requests unless they are supported by a good reason, for example, commercial confidence. Please see our website for details on this policy and on how we use your personal data. If you would like to request confidentiality, please contact us at [commentletters@ifrs.org](mailto:commentletters@ifrs.org) before submitting your letter.

This document uses several abbreviations. 'ET' refers to element type and 'ER' to element reference type. Element type 'M' refers to monetary, 'T' to text, 'TB' to text block, 'B' to Boolean, and 'EE' to extensible enumeration. 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 and '[M]' refers to a member.

## Common practice—Financial instruments

### Scope of the financial instruments common practice review

- 1 The Foundation is reviewing financial instruments in two phases:
- (a) the first phase focuses on commonly reported financial instrument concepts in some primary financial statements and is reflected in this Proposed Taxonomy Update; and
  - (b) the second phase will focus on commonly reported financial instrument concepts disclosed in the notes and will be reflected in a subsequent update.
- 2 The Foundation has reviewed common practice for the statement of financial position (paragraphs 4–37) and the statement of cash flows (paragraphs 38–69) because entities created the most financial instrument extensions for these two statements.
- 3 The Foundation has not reviewed common practice for the statement of comprehensive income. It would not be useful to develop elements based on common reporting practice because such practice might change when IFRS 18 *Presentation and Disclosure in Financial Statements* is in effect. The Foundation might consider common reporting practice in the statement of comprehensive income at a future date.

### Statement of financial position

- 4 As set out in IFRS 7 *Financial Instruments: Disclosures*, the category of a financial instrument refers to how that instrument is measured and the basis by which the entity has applied that measurement method. Paragraph 6 of IFRS 7 describes the class of a financial instrument as those groupings that are appropriate to the nature of the information disclosed and take into account the characteristics of those financial instruments.
- 5 Paragraph 8 of IFRS 7 requires an entity to disclose the carrying amounts of each category of financial assets and financial liabilities either in the statement of financial position or in the notes:

#### Categories of financial assets and financial liabilities

- 8 The carrying amounts of each of the following categories, as specified in IFRS 9, shall be disclosed either in the statement of financial position or in the notes:
- (a) financial assets measured at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of IFRS 9; (ii) those measured as such in accordance with the election in paragraph 3.3.5 of IFRS 9; (iii) those measured as such in accordance with the election in paragraph 33A of IAS 32 and (iv) those mandatorily measured at fair value through profit or loss in accordance with IFRS 9.
  - ...
  - (e) financial liabilities at fair value through profit or loss, showing separately (i) those designated as such upon initial recognition or subsequently in accordance with paragraph 6.7.1 of IFRS 9 and (ii) those that meet the definition of held for trading in IFRS 9.
  - (f) financial assets measured at amortised cost.
  - (g) financial liabilities measured at amortised cost.
  - (h) financial assets measured at fair value through other comprehensive income, showing separately (i) financial assets that are measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS 9; and (ii) investments in equity instruments designated as such upon initial recognition in accordance with paragraph 5.7.5 of IFRS 9.
- 6 The IFRS Accounting Taxonomy includes elements to reflect these disclosure requirements in the '[800100] Notes – Subclassifications of assets, liabilities and equities' Extended Link Role (ELR).<sup>6</sup>

<sup>6</sup> An ELR groups similar or related concepts in a presentation group and provides a unique six-digit number and label for that presentation group.

- 7 The IFRS Accounting Taxonomy includes common practice elements for:
- (a) general classes of financial assets—for example, ‘equity instruments held’ and ‘debt instruments held’;
  - (b) specific classes of financial assets more commonly associated with banking entities—for example, ‘loans and advances to banks’, ‘loans and advances to customers’, and ‘mandatory reserve deposits at central banks’;
  - (c) general classes of financial liabilities—for example, ‘debt instruments issued’ and ‘subordinated liabilities’; and
  - (d) specific classes of financial liabilities more commonly associated with banking entities—for example, ‘deposits from banks’, ‘deposits from customers’ and ‘liabilities due to central banks’.

### **Presentation of financial assets by shared characteristics**

- 8 Banking entities commonly disaggregate financial assets in the statement of financial position based on a combination of shared characteristics that describe those financial assets. Banking entities commonly reported characteristics that describe these financial assets:
- (a) by category—including those measured at amortised cost, at fair value through profit or loss and at fair value through other comprehensive income in accordance with IFRS 9 *Financial Instruments*;
  - (b) by class—including loans and advances, securities (paragraphs 13–18), debt instruments held, equity instruments held and other financial assets; and
  - (c) by counterparty—including those with central banks, other credit institutions, businesses, customers and governments.
- 9 Banking entities often presented financial assets by category, then disaggregated these financial assets by specific classes in that category. For example, entities would present a subtotal for ‘Financial assets measured at amortised cost’. The entities would then present each of the material classes of financial assets—such as ‘Loans and advances with customers at amortised cost’—as components of that subtotal.
- 10 Some combinations of shared characteristics were more commonly reported than others. For example, banking entities commonly reported ‘Loans and advances to customers measured at amortised cost’ in the statement of financial position; whereas banking entities rarely reported a similar, slightly narrower concept, ‘Loans and advances to corporate entities measured at amortised cost’.
- 11 The IFRS Accounting Taxonomy includes no line-item elements that capture financial assets with more than one characteristic. Consequently, many preparers created entity-specific line-item elements (extensions) to reflect the presentation of these financial assets. The IFRS Accounting Taxonomy includes dimensions that reflect specific characteristics of financial assets, such as their category or class. A few preparers used this dimensional modelling approach, which would typically be used for financial instrument disclosures, to tag financial assets with more than one characteristic presented in the statement of financial position, instead of creating line-item extension elements.
- 12 The Foundation proposes using line-item elements to model only those concepts that reflect commonly reported combinations of shared characteristics that describe financial assets. The Foundation considered, but rejected, the approach of using dimensional modelling to reflect these concepts in the primary financial statements because a line-item modelling approach is consistent with the modelling approach used elsewhere in the primary financial statements and would allow for calculations to work throughout the statement of financial position (paragraphs 34–37).

### **‘Debt securities’ and ‘equity securities’ as separate classes of financial assets**

- 13 Banking entities commonly presented ‘securities’, including ‘debt securities’ (for example, corporate or government bonds, debentures and promissory notes) and ‘equity securities’ as separate classes of financial assets. Jurisdictions have different interpretations of what constitutes a ‘security’. However, securities usually, but not necessarily, refer to a subset of financial instruments which are tradeable on a securities exchange or similar market.
- 14 The IFRS Accounting Taxonomy includes common practice elements for ‘Debt instruments held’ and ‘Equity instruments held’. However, banking entities still created extensions using the terminology ‘debt securities’ and ‘equity securities’.

- 15 Further analysis of the disaggregation of debt securities in the notes to the financial statements revealed that entities often disaggregated debt securities into sub-classes, such as government bonds, corporate bonds, treasury bills and other debt securities. Similarly, equity securities were disaggregated into ordinary shares and, in some cases, preferred shares. Sometimes, these securities were disaggregated into listed and unlisted instruments. There was insufficient evidence to suggest that debt securities are conceptually different to debt instruments or that equity securities are conceptually different to equity instruments.
- 16 One possible explanation for using the terminology ‘securities’ could be that jurisdictional reporting practices or templates use the terminology ‘securities’, which is then reflected in the extensions created by entities within those jurisdictions.
- 17 One of the criteria for adding common practice elements to the IFRS Accounting Taxonomy is that the elements are distinct from each other. The existing elements ‘Debt instruments held’ and ‘Equity instruments held’ can be used to reflect the accounting concepts reported in the statement of financial position. Consequently, the Foundation proposes:
- (a) to create common practice elements using the terminology ‘debt instruments held’ and ‘equity instruments held’ instead of ‘debt securities held’ and ‘equity securities held’ (paragraph 22); and
  - (b) to update the documentation label for the element ‘Debt instruments held’ and its related child elements, and the documentation label for ‘Equity instruments held’, to clarify that the instruments referred to in these documentation labels include instruments that may be called ‘securities’.

<b>Standard label</b>	<b>Documentation label</b>
Bank debt instruments held	The amount of debt instruments, <u>including those instruments that are called debt securities</u> , held by the entity that were issued by a bank. [Refer: Debt instruments held]
Corporate debt instruments held	The amount of debt instruments, <u>including those instruments that are called debt securities</u> , held by the entity that were issued by a corporate entity. [Refer: Debt instruments held]
Government debt instruments held	The amount of debt instruments, <u>including those instruments that are called debt securities</u> , held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]]
Asset-backed debt instruments held	The amount of debt instruments held, <u>including those instruments that are called debt securities</u> , that are backed by underlying assets. [Refer: Debt instruments held]
Other debt instruments held	The amount of debt instruments, <u>including those instruments that are called debt securities</u> , held by the entity that it does not separately disclose in the same statement or note. [Refer: Debt instruments held]
Debt instruments held	The amount of instruments representing indebtedness, <u>including those instruments that are called debt securities</u> , held by the entity.
Equity instruments held	The amount of instruments, <u>including those instruments that are called equity securities</u> , held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities.

- 18 As an alternative, the Foundation considered creating separate common practice elements for ‘debt securities’ and ‘equity securities’, including elements to reflect the disaggregation of those securities by category. However, the Foundation rejected this approach because:
- (a) ‘debt securities held’ and ‘equity securities held’ are not distinct enough from the existing elements to justify inclusion as a common practice element and could cause confusion about which element is more appropriate to reflect the accounting concept presented; and
  - (b) various jurisdictions have varied interpretations of the term ‘security’, which might result in inconsistent use of elements for ‘debt securities’ and ‘equity securities’.

### Improvements to the presentation structure of financial assets measured at fair value through profit or loss

19 The IFRS Accounting Taxonomy includes ‘Financial assets at fair value through profit or loss, classified as held for trading’ and ‘Financial assets at fair value through profit or loss, mandatorily measured at fair value’ in the same level, as child elements of ‘Total financial assets at fair value through profit or loss’. However, financial assets that are held for trading are a subset of those that are mandatorily measured at fair value.

20 In addition to the proposed common practice elements, the Foundation proposes to move the ‘Financial assets at fair value through profit or loss, classified as held for trading’ as a child element of ‘Financial assets at fair value through profit or loss, mandatorily measured at fair value’ and create one new monetary element to reflect ‘Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those held for trading’.

### Proposed common practice elements for presentation of financial assets by shared characteristics

21 The Foundation observed many unique combinations of shared characteristics that describe financial assets, and has not proposed creating common practice elements for each of these unique combinations because:

- (a) infrequently reported concepts do not constitute common practice; and
- (b) the resulting list of elements would be excessively long, would not be practical for preparers and users to apply and could affect their understanding of the Taxonomy.

22 Consequently, the Foundation proposes to add line-item elements for those commonly reported combinations of shared characteristics that describe financial assets, and those elements that logically complete the presentation structure in the Taxonomy:

Element label	ET	ER	Reference
Financial assets at fair value through profit or loss [abstract]			
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	M	D	IFRS 7.8(a)
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	M	D	IFRS 7.8(a)
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	M	D	IFRS 7.8(a)
Financial assets at fair value through profit or loss, mandatorily measured at fair value	M	D	IFRS 7.8(a)
Financial assets at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Loans and advances at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Loans and advances to banks at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Loans and advances to customers at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Debt instruments held at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Equity instruments held at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Other financial assets at fair value through profit or loss, classified as held for trading	M	CP	IAS 1.55
Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55

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Element label	ET	ER	Reference
Loans and advances at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55
Loans and advances to banks at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55
Loans and advances to customers at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55
Debt instruments held at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55
Equity instruments held at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55
Other financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	M	CP	IAS 1.55
Total financial assets at fair value through profit or loss	M	D	IFRS 7.25
Financial assets at fair value through other comprehensive income [abstract]			
Financial assets measured at fair value through other comprehensive income	M	D	IFRS 7.8(h)
Loans and advances measured at fair value through other comprehensive income	M	CP	IAS 1.55
Loans and advances to banks measured at fair value through other comprehensive income	M	CP	IAS 1.55
Loans and advances to customers measured at fair value through other comprehensive income	M	CP	IAS 1.55
Debt instruments held measured at fair value through other comprehensive income	M	CP	IAS 1.55
Other financial assets measured at fair value through other comprehensive income	M	CP	IAS 1.55
Investments in equity instruments designated at fair value through other comprehensive income	M	D	IFRS 7.11A(c), IFRS 7.8(h)
Total financial assets at fair value through other comprehensive income	M	D	IFRS 7.8(h)
Financial assets at amortised cost			
Loans and advances at amortised cost	M	CP	IAS 1.55
Loans and advances to banks at amortised cost	M	CP	IAS 1.55
Loans and advances to customers at amortised cost	M	CP	IAS 1.55
Debt instruments held at amortised cost	M	CP	IAS 1.55
Other financial assets at amortised cost	M	CP	IAS 1.55
Total financial assets	M	D	IFRS 7.25
			...

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Some banking entities presented financial assets by class in the statement of financial position, instead of by category. In these cases, the entity would also disclose the breakdown of the categories of these classes of financial assets in the notes to the financial statements and, sometimes, in the statement of financial position.

- 24 If an entity presented financial assets by class and then disaggregated these financial assets by category in the statement of financial position, it could still use the common practice elements proposed in paragraph 22 to reflect the appropriate concepts presented in the statement of financial position. The proposed elements would reflect the same accounting concept, irrespective of whether the financial asset is presented by category and disaggregated by class or presented by class and disaggregated by category (Table 1).

**Table 1: Example of the same accounting concept presented by category then class and by class then category**

<b>Presentation in the statement of financial position</b>			
<b>Entity A</b>		<b>Entity B</b>	
<u>Financial assets at amortised cost</u>		<u>Loans and advances to customers</u>	
Loans and advances to customers	100	At amortised cost	200
Debt instruments	xxx	At fair value through other comprehensive income	xxx
<b>Digital representation</b>			
In both cases, the values CU100 for Entity A and CU200 for Entity B can be tagged with the same proposed element:			
<i>'Loans and advances to customers at amortised cost'</i>			

- 25 Some entities created extensions for concepts that already exist in the IFRS Accounting Taxonomy. Preparers are encouraged to consider whether the existing elements in the IFRS Accounting Taxonomy appropriately reflect the reported concept before creating extensions for those concepts:
- investments in equity instruments, designated at fair value through other comprehensive income*—some examples of extensions observed include 'Equity instruments at fair value through other comprehensive income' and 'Equity share investments designated at FVOCI'. The IFRS Accounting Taxonomy already includes the element 'Investments in equity instruments designated at fair value through other comprehensive income', which can be used to represent this accounting concept.
  - derivative financial assets*—some examples of extensions observed include 'Financial assets measured at fair value through profit or loss held for trading, trading derivatives' and 'Financial assets at fair value through profit or loss classified as held for non-trading, derivatives'. The IFRS Accounting Taxonomy already includes elements for derivative financial assets ('Derivative financial assets'), derivatives held for trading ('Derivative financial assets held for trading') and derivatives held for hedging purposes ('Derivative financial assets held for hedging').

### Commonly reported classes of financial assets

- 26 Some banking entities presented financial assets by class in the statement of financial position, instead of by category, and provided further disaggregation of these amounts by category in the notes to the financial statements. In addition to the elements proposed in paragraph 22, the Foundation proposes to create common practice elements for those classes of financial assets that were commonly presented in the statement of financial position and are not currently included in the IFRS Accounting Taxonomy.
- 27 The Foundation has not proposed creating elements that reflect the disaggregation of these classes of financial assets by category because these extensions were rarely reported.

<b>Element label</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
Equity instruments held	M	CP	IAS 1.55
Total debt instruments held	M	CP	IAS 1.55
<b>Loans and advances</b>	<b>M</b>	<b>CP</b>	<b>IAS 1.55</b>
Loans and advances to banks	M	CP	IAS 1.55
Loans and advances to central banks	M	CP	IAS 1.55
Loans and advances to other credit institutions	M	CP	IAS 1.55
Loans and advances to customers	M	CP	IAS 1.55
Loans to corporate entities	M	CP	IAS 1.112(c)

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Element label	ET	ER	Reference
Loans to consumers	M	CP	IAS 1.112(c)
Credit card loans	M	CP	IAS 1.55
Mortgage loans	M	CP	IAS 1.55
Loans to government	M	CP	IAS 1.55

### Allowance for expected credit losses

- 28 Some banking entities presented the gross carrying amount of loans and advances measured at amortised cost and presented the related allowance for expected credit losses separately in the statement of financial position.
- 29 Paragraph 16A of IFRS 7 prohibits an entity from presenting the loss allowance separately in the statement of financial position as a reduction of the carrying amount of a financial asset that is measured at fair value through other comprehensive income. However, the Standard includes no such prohibition for financial assets measured at amortised cost.
- 30 Accordingly, the Foundation proposes to add two elements for loans and advances measured at amortised cost—one for the gross carrying amount and one for the allowance for expected credit losses—in addition to the proposed element ‘Loans and advances measured at amortised cost’. Additionally, the Foundation proposes to add a calculation relationship to reflect that loans and advances measured at amortised cost are calculated as the gross carrying amount minus the allowance for expected credit losses.

Element label	ET	ER	Reference	Calculation relationship
Loans and advances at amortised cost	M	CP	IAS 1.55	$C = A - B$
Loans and advances at amortised cost, gross carrying amount	M	CP	IAS 1.55	A
Loans and advances at amortised cost, allowance for expected credit losses	M	CP	IAS 1.55	B

### Presentation of financial liabilities by shared characteristics

- 31 Banking entities commonly disaggregate financial liabilities in the statement of financial position in a similar way to financial assets—that is, based on shared characteristics that describe those financial liabilities. Banking entities in the sample commonly reported characteristics that describe these financial liabilities:
- by category—including those measured at amortised cost, and at fair value through profit or loss in accordance with IFRS 9;
  - by class—including debt instruments issued, deposit liabilities, subordinated liabilities and other financial liabilities; and
  - by counterparty—including those with central banks, other credit institutions and customers.
- 32 Consequently, the Foundation proposes to add elements for those commonly reported combinations of shared characteristics that describe financial liabilities, and those elements that logically complete the presentation structure in the Taxonomy:

Element label	ET	ER	Reference
Financial liabilities at fair value through profit or loss [abstract]			
Financial liabilities at fair value through profit or loss that meet definition of held for trading	M	D	IFRS 7.8(e)
Deposits at fair value through profit or loss that meet definition of held for trading	M	CP	IAS 1.55
Deposits from banks at fair value through profit or loss that meet definition of held for trading	M	CP	IAS 1.55

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Element label	ET	ER	Reference
Deposits from customers at fair value through profit or loss that meet definition of held for trading	M	CP	IAS 1.55
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	M	D	IFRS 7.8(e)
Deposits at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 1.55
Deposits from banks at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 1.55
Deposits from customers at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 1.55
Debt instruments issued at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 1.55
Other financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 1.55
Financial liabilities at amortised cost	M	D	IFRS 7.8(g)
Deposits at amortised cost	M	CP	IAS 1.55
Deposits from banks at amortised cost	M	CP	IAS 1.55
Deposits from customers at amortised cost	M	CP	IAS 1.55
Debt instruments issued at amortised cost	M	CP	IAS 1.55
Subordinated liabilities at amortised cost	M	CP	IAS 1.55
Other financial liabilities at amortised cost	M	CP	IAS 1.55
Total financial liabilities	M	D	IFRS 7.25

### Presentation of financial liabilities by class

- 33 Some banking entities presented financial liabilities by class in the statement of financial position instead of by category, which is similar to their presentation of financial assets (paragraph 26). These entities provided further disaggregation of these amounts in the notes to the financial statements. The most commonly presented class of financial liabilities for which entities created extensions were ‘deposits’ (or ‘deposit liabilities’). Consequently, the Foundation proposes to create one common practice element for all deposit liabilities, as a parent element of the existing elements for ‘Deposits from banks’ and ‘Deposits from customers’.

Element label	ET	ER	Reference
Deposit liabilities	M	CP	IAS 1.55
Deposits from banks	M	CP	IAS 1.55
Deposits from customers	M	CP	IAS 1.55
Subordinated liabilities	M	CP	IAS 1.55
Debt instruments issued	M	CP	IAS 1.55

### Alternative modelling approach for presentation of financial instruments by shared characteristics

- 34 As an alternative to the proposed modelling approach, the Foundation considered modelling the commonly reported characteristics that describe financial assets and liabilities using dimensions. Using this alternative approach, separate axes would reflect the specific characteristics of the financial instruments presented in the statement of financial position. For example, for financial assets, one axis would represent the categories of financial assets and another axis would represent the specific classes of financial assets. Entities could then use the related members of these axes and the ‘Financial assets’ monetary element to tag the carrying amount of each separately presented financial asset in the statement of financial position.
- 35 The benefits of this alternative modelling approach include:

- (a) *consistency with modelling for disclosures in the notes*—this approach is consistent with the modelling approach used to reflect disclosures in the notes relating to financial instruments. Such a dimensional structure already exists in the IFRS Accounting Taxonomy, in the '[822390] Notes - Financial instruments' ELR. Therefore, the same dimensional structure would be reflected in the '[800100] Notes – Subclassifications of assets, liabilities and equities' ELR and there would be no need to create a potentially long list of new elements. The Foundation would then create members for commonly reported characteristics that are not reflected in the existing axes.
- (b) *possibility of tagging distinct combinations of characteristics*—the dimensional structure would allow preparers to create tags that represent distinct combinations of characteristics that describe the financial instruments an entity has presented in its statement of financial position. This approach would allow preparers to tag more line items compared with the proposed line-item modelling approach. Therefore, preparers would need to create fewer extensions.

36 The drawbacks of this alternative modelling approach include:

- (a) *inconsistency with modelling in the primary financial statements*—this approach is only proposed for the parts of the statement of financial position that relate to financial instruments and not for the rest of the statement of financial position or other primary financial statements. Therefore, this approach would result in inconsistent tagging of concepts in the statement of financial position and the primary financial statements.
- (b) *broken or incomplete calculations*—the current XBRL calculation specification (Calculation 1.1) allows for calculations within a specific dimension. However, it does not allow for calculations that work for more than one dimension or for both dimensional and non-dimensional concepts. Consequently, applying a dimensional modelling approach to the primary financial statements, such as the statement of financial position, would result in broken or incomplete calculations in the statement.
- (c) *regulatory restrictions*—some regulators might not permit the use of dimensions in the primary financial statements. In these jurisdictions, entities might continue using extensions to reflect such financial instruments.

37 On balance, the Foundation rejected this alternative modelling approach. The benefit of capturing more of the specific financial instruments presented in the statement of financial position and reducing the number of extensions does not outweigh the drawbacks of having broken or incomplete calculations in the primary financial statements. Furthermore, the proposed line-item modelling approach is consistent with the modelling in the primary financial statements and would allow us to create complementary elements in the statement of financial position and statement of cash flows.

## Statement of cash flows

38 An entity is required to report cash flows from operating activities using either:

- (a) the indirect method—profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing or financing cash flows (paragraphs 39–49); or
- (b) the direct method—major classes of gross cash receipts and gross cash payments are disclosed (paragraphs 50–53).

### Cash flows from operating activities—Indirect method

39 Most banking entities in the sample reported cash flows from operating activities using the indirect method.

40 Banking entities that presented cash flows from operating activities using the indirect method commonly presented reconciling adjustments related to financial instruments, including:

- (a) adjustments for impairment losses or a reversal of impairment losses on financial assets (paragraphs 41–43);
- (b) adjustments for fair value gains or losses on financial assets or liabilities (paragraphs 44–46); and
- (c) adjustments for the gains or losses recognised on disposal of financial assets (paragraphs 47–49).

41 The IFRS Accounting Taxonomy includes a common practice element for the adjustment of impairment losses or reversal of impairment losses recognised in profit or loss for loans and advances. An entity is required to recognise impairment losses for all classes of financial assets measured at amortised cost or financial assets measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS 9. Many banking entities in the sample presented a single adjustment for impairment losses or a reversal of impairment losses on all financial assets in one line item.

42 The existing Taxonomy element ‘Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances’ is too narrow to appropriately reflect this concept. An element is narrower in accounting meaning when it is limited in scope or meaning compared to the disclosed concept. The element is only intended to reflect the adjustment for impairment losses on loans and advances. Instead of using this existing element, preparers created extensions to reflect the adjustment for impairment losses on all financial assets.

43 Consequently, the Foundation proposes to create one, slightly broader, element to reflect the adjustment for impairment losses or reversal of impairment losses on all financial assets recognised in profit or loss. This common practice element could be used to tag the adjustment for impairment losses on all classes of financial assets measured at amortised cost or financial assets measured at fair value through other comprehensive income in accordance with paragraph 4.1.2A of IFRS 9.

Element label	ET	Balance	ER	Reference
Adjustments for impairment losses (reversal of impairment losses) recognised in profit or loss, financial assets	M	debit	CP	IAS 7.20
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	M	debit	CP	IAS 7.20

44 The IFRS Accounting Taxonomy includes common practice elements that reflect adjustments for fair value gains or losses and adjustments for gains or losses on changes in the fair value of derivatives. However, the IFRS Accounting Taxonomy includes no individual elements for the adjustment for gains or losses on financial assets or the adjustment for gains or losses on financial liabilities. Banking entities commonly presented the adjustments for fair value gains or losses on financial assets separately from adjustments for fair value gains or losses on financial liabilities.

45 A few banking entities presented separate line items for adjustments for fair value gains or losses for different categories of financial assets—for example, ‘financial assets at fair value through profit or loss’. However, these extensions were rarely reported and, consequently, the Foundation has not proposed creating elements for these adjustments.

46 The Foundation proposes to create two common practice elements—one for adjustments to fair value gains or losses on financial assets, and a second element for adjustments to fair value gains or losses on financial liabilities.

Element label	ET	Balance	ER	Reference
Adjustments for gains (losses) on change in fair value of derivatives	M	credit	CP	IAS 7.20
Adjustments for gains (losses) on change in fair value of financial assets	M	credit	CP	IAS 7.20
Adjustments for gains (losses) on change in fair value of financial liabilities	M	credit	CP	IAS 7.20

47 Banking entities commonly presented adjustments to gains or losses from the disposal of financial assets to reconcile profit or loss to net cash flows from operating activities. The IFRS Accounting Taxonomy includes no element for the adjustment for gains or losses resulting from the disposal of financial assets and, consequently, preparers created extensions to reflect this concept.

48 Banking entities that presented the adjustment for the disposal of financial assets commonly did so in a single line item. Although preparers created a range of different extensions—for example, ‘Adjustments for (gain) loss on sale of investment securities’ and ‘Adjustments for (gain) loss on disposals of other financial assets’—none of these extensions were commonly observed. Instead, entities commonly included the adjustment to profit or loss from the disposal of financial assets in a single line item.

- 49 Consequently, the Foundation proposes to create one common practice element to reflect the adjustments for gains or losses on the disposal of all financial assets. If an entity presents an adjustment for the disposal of any financial asset in a single line item, that entity would use the proposed element to tag that concept.

Element label	ET	Balance	ER	Reference
Adjustments for gain (loss) on disposals, property, plant and equipment	M	credit	CP	IAS 7.20
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	M	credit	CP	IAS 7.20
Adjustments for gain (loss) on disposal of financial assets	M	credit	CP	IAS 7.20

#### Cash flows from operating activities—Direct method

- 50 Banking entities that presented cash flows from operating activities using the direct method commonly presented cash flows from operations relating to financial instruments, including:
- (a) fees and commissions paid (paragraph 51);
  - (b) interest paid and interest received, classified as operating activities (paragraph 52); and
  - (c) recoveries of loans previously written off (paragraph 53).

- 51 Banking entities that presented cash flows from operating activities using the direct method reported cash inflows and outflows arising from interest, fees and commissions. When reporting ‘fees and commissions received’, these preparers commonly used the existing element ‘Receipts from royalties, fees, commissions and other revenue’. However, there is no corresponding element for fees and commissions paid. Consequently, the Foundation proposes to create a common practice element for ‘Payments relating to royalties, fees and commissions’. This element can be used by entities that present royalties, fees and/or commissions in the same line item.

Element label	ET	ER	Reference
Classes of cash payments from operating activities [abstract]			
Payments relating to royalties, fees and commissions	M	CP	IAS 7.14

- 52 The IFRS Accounting Taxonomy includes elements for interest paid and interest received, classified as operating activities. However, some banking entities presented separate line items for interest received from different classes of assets, such as loans and advances or debt securities. Similarly, some banking entities presented separate line items for interest paid from deposit liabilities. Consequently, the Foundation proposes to add three common practice elements to reflect:
- (a) interest received from loans and advances;
  - (b) interest received from debt securities; and
  - (c) interest paid on deposit liabilities.

Element label	ET	ER	Reference
Interest received, classified as operating activities	M	D	IAS 7.31
Interest received from loans and advances, classified as operating activities	M	CP	IAS 7.31
Interest received from debt instruments, classified as operating activities	M	CP	IAS 7.31
Interest paid, classified as operating activities	M	D	IAS 7.31
Interest paid on deposit liabilities, classified as operating activities	M	CP	IAS 7.31

- 53 Banking entities that present cash flows from operating activities using the direct method report cash inflows for the recovery of loans that were previously written off as a separate line item. Although Illustrative Example B in IAS 7 *Statement of Cash Flows* does include a line item for the recovery of loans previously written off, the IFRS Accounting Taxonomy includes no element to reflect this concept. Accordingly, the Foundation proposes to add one example element to reflect the cash inflow from the recovery of loans previously written off.

Element label	ET	ER	Reference
Recovery on loans previously written off	M	E	IAS 7 - B Statement of cash flows for a financial institu- tion

### Cash flows from operating activities—Changes in operating assets and liabilities

- 54 In presenting the statement of cash flows for a financial institution using either the direct or indirect method, entities are required to adjust for the changes in operating assets and liabilities to calculate cash flows from operating activities.
- 55 The IFRS Accounting Taxonomy includes common practice elements for adjustments to the carrying amount of some operating assets more commonly associated with banking entities – for example, ‘Adjustments for decrease (increase) in financial assets held for trading’, ‘Adjustments for decrease (increase) in loans and advances to customers’ and ‘Adjustments for decrease (increase) in loans and advances to banks’.
- 56 Banking entities commonly presented adjustments for the increase or decrease in financial assets by category or by class. A few banking entities presented adjustments for financial assets by combination of category and class – for example, ‘Adjustments for decrease (increase) in loans and advances at amortised cost’. However, such extensions were rarely observed.
- 57 A few banking entities presented adjustments for specific types of loans and advances – for example, adjustments for the change in loans and advances to corporates, or adjustments for the change in residential mortgages. However, these extensions were also rarely observed.
- 58 The IFRS Accounting Taxonomy includes no elements that reflect adjustments to financial assets—either by category or by specific classes—that are held as part of operating activities. Consequently, the Foundation proposes to add elements for commonly reported adjustments to the carrying amount of financial assets that are held as part of operating activities, as well as further elements that logically complete the presentation structure in the Taxonomy.

Element label	ET	ER	Reference
Cash flows from (used in) operating activities [abstract]			
Adjustments for decrease (increase) in financial assets measured at amortised cost	M	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets measured at fair value through other comprehensive income	M	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets measured at fair value through profit or loss	M	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	M	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets held for trading	M	CP	IAS 7.20
Adjustments for decrease (increase) in loans and advances	M	CP	IAS 7.20
Adjustments for decrease (increase) in loans and advances to banks	M	CP	IAS 7.20
Adjustments for decrease (increase) in loans and advances to central banks	M	CP	IAS 7.20
Adjustments for decrease (increase) in loans and advances to customers	M	CP	IAS 7.20
Adjustments for decrease (increase) in debt instruments held	M	CP	IAS 7.20
Adjustments for decrease (increase) in equity instruments held	M	CP	IAS 7.20

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Element label	ET	ER	Reference
Adjustments for decrease (increase) in derivative financial assets	M	CP	IAS 7.20
Adjustments for decrease (increase) in other financial assets	M	CP	IAS 7.20

59 Banking entities commonly presented adjustments for the increase or decrease in financial liabilities by category or by class, which is similar to their presentation of adjustments for the increase or decrease in financial assets that are held as part of operating activities. A few banking entities presented adjustments for financial liabilities by a combination of category and class—for example, ‘Adjustments for decrease (increase) in deposits and borrowings at amortised cost’. However, such extensions were rarely observed.

60 A few banking entities presented adjustments for specific types of deposits—for example, adjustments for the change in demand deposits, or adjustments for the change in deposits from central banks. However, these extensions were rarely observed.

61 The IFRS Accounting Taxonomy includes no elements that reflect adjustments to financial liabilities—either by category or by specific classes—that are held as part of operating activities. Consequently, the Foundation proposes to add elements for commonly reported adjustments to the carrying amount of financial liabilities that are held as part of operating activities and elements that logically complete the presentation structure in the Taxonomy.

Element label	ET	ER	Reference
Cash flows from (used in) operating activities [abstract]			
Adjustments for increase (decrease) in financial liabilities measured at amortised cost	M	CP	IAS 7.20
Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss	M	CP	IAS 7.20
Adjustments for increase (decrease) in financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	M	CP	IAS 7.20
Adjustments for increase (decrease) in financial liabilities held for trading	M	CP	IAS 7.20
Adjustments for increase (decrease) in deposits	M	CP	IAS 7.20
Adjustments for increase (decrease) in deposits from banks	M	CP	IAS 7.20
Adjustments for increase (decrease) in deposits from customers	M	CP	IAS 7.20
Adjustments for increase (decrease) in debt instruments issued	M	CP	IAS 7.20
Adjustments for increase (decrease) in derivative financial liabilities	M	CP	IAS 7.20
Adjustments for increase (decrease) in other financial liabilities	M	CP	IAS 7.20

### Cash flows from investing activities

62 Paragraph 16 of IAS 7 requires an entity to present separately the cash inflows and outflows arising from investing activities. The IFRS Accounting Taxonomy includes common practice elements for the purchase and proceeds from sales or maturity of financial instruments classified as investing activities.

63 Because banking entities often present cash flows from the sale or purchase of financial assets for each category of financial asset, preparers created extensions to represent cash inflows and outflows for each category of financial asset.

64 In a few cases, banking entities presented cash inflows from the sale of financial assets and from the maturity of financial assets separately and created separate extensions for these line items. However, this presentation was rarely observed and preparers who create such extensions could anchor these extensions to the existing wider common practice elements to provide further context for the extensions. Therefore, the Foundation has not proposed creating separate elements for the proceeds from the sale of financial assets and for the proceeds from the maturity of financial assets.

65 The Foundation proposes to create common practice elements to reflect the purchase and proceeds from sales or maturity of financial assets for each category of financial asset.

Element label	ET	ER	Reference
Purchase of financial instruments, classified as investing activities	M	CP	IAS 7.16
Proceeds from sales or maturity of financial instruments, classified as investing activities	M	CP	IAS 7.16
Purchase of financial assets measured at amortised cost, classified as investing activities	M	CP	IAS 7.16
Proceeds from sales or maturity of financial assets measured at amortised cost, classified as investing activities	M	CP	IAS 7.16
Purchase of financial assets measured at fair value through other comprehensive income, classified as investing activities	M	CP	IAS 7.16
Proceeds from sales or maturity of financial assets measured at fair value through other comprehensive income, classified as investing activities	M	CP	IAS 7.16
Purchase of financial assets measured at fair value through profit or loss, classified as investing activities	M	CP	IAS 7.16
Proceeds from sales or maturity of financial assets measured at fair value through profit or loss, classified as investing activities	M	CP	IAS 7.16

### Cash flows from financing activities

- 66 Paragraph 17 of IAS 7 requires an entity to present separately the cash inflows and outflows arising from financing activities. The IFRS Accounting Taxonomy includes common practice elements for the proceeds from issuing debt or equity instruments classified as financing activities and for the repayment of borrowings classified as financing activities.
- 67 Banking entities commonly presented cash flows relating to Additional Tier 1 (AT1) capital,<sup>7</sup> such as the proceeds from issuing AT1 capital and the repayments of AT1 capital. The IFRS Accounting Taxonomy includes no elements specific to banking regulation, such as the Basel III Accords.
- 68 The Foundation proposes adding elements that reflect the cash flows relating to regulatory capital in general, instead of creating specific elements that reflect cash flows relating to AT1 capital. Preparers could use these proposed elements to tag concepts relating to AT1 capital and might also use these elements to tag concepts relating to other regulatory capital, if applicable. The Foundation proposes adding common practice elements to reflect the proceeds from the issue and repayments of regulatory capital, arising from instruments classified as financial liabilities and equity instruments separately.

Element label	ET	ER	Reference
Proceeds from issue of regulatory capital, financial liabilities	M	CP	IAS 7.17
Repayments of regulatory capital, financial liabilities	M	CP	IAS 7.17
Proceeds from issue of regulatory capital, equity	M	CP	IAS 7.17
Repayments of regulatory capital, equity	M	CP	IAS 7.17

- 69 The Foundation observed that banking entities commonly presented the repayments of interest on AT1 capital. However, the Foundation has not proposed creating a common practice element for this concept because this reporting practice might change when IFRS 18 *Presentation and Disclosure in Financial Statements* is in effect.

<sup>7</sup> Additional Tier 1 (AT1) capital is the sum of capital instruments that meet the criteria of AT1 and related surplus, additional qualifying minority interests and regulatory adjustments. AT1 capital and Common Equity Tier 1 (CET) capital comprise Tier 1 capital in terms of the Basel III Accords.

## General improvements

- 70 The Foundation proposes several improvements to the Taxonomy, based on stakeholder feedback and related work:
- (a) introducing categorical elements (paragraphs 71–97);
  - (b) introducing elements to capture a reconciliation of property, plant and equipment (PPE) including right-of-use assets (paragraphs 98–112);
  - (c) creating an element to tag the fair value of investment property measured at cost (paragraphs 113–119);
  - (d) removing restrictive text from the documentation labels of members of the axis for ‘Types of antidilutive instruments’ (paragraphs 120–122); and
  - (e) removing inaccurate formulas and improving documentation labels related to the ‘Continuing and discontinued operations’ axis (paragraphs 123–130).

### Introducing categorical elements

#### The motivation—Interpreting narrative disclosures

- 71 Extracting and analysing narrative information digitally is more difficult and time consuming than doing so with numerical information (see Table 2, illustrating three possible reports of a particular concept by three different entities). However, some narrative disclosures are like numerical information because they are directly comparable between entities and over time, and could be tagged to facilitate that comparison. If such data were provided in a ‘categorical’ format (for example, a true / false format), users of digital financial reports could search databases for information quickly, without needing to interpret each entity’s textual disclosures (see Table 3, illustrating the simplicity of interpretation of the disclosed information).

**Table 2: Example of narrative disclosures**

Entity	Taxonomy element	Tagged information (as text)
Entity A	Statement of IFRS compliance <sup>8</sup>	The Company’s financial statements, prepared in accordance with the local GAAPs as specified under the Companies Act read with the relevant rules.
Entity B	Statement of IFRS compliance	This section of the Annual Report contains the audited consolidated financial statements including the notes thereon that have been prepared in accordance with International Financial Reporting Standards (IFRS) as endorsed by the European Union (EU) and with the statutory provisions of Part 9, Book 2 of the Dutch Civil Code.
Entity C	Statement of IFRS compliance	Der Geschäftsbericht enthält den geprüften Konzernabschluss einschließlich der Erläuterungen dazu, der in Übereinstimmung mit den International Financial Reporting Standards (IFRS) erstellt wurde. <sup>9</sup>

**Table 3: Example of equivalent ‘categorical’ disclosures**

Entity	Proposed Taxonomy element	Tagged information (as Boolean)
Entity A	Financial statements comply with IFRSs	False
Entity B	Financial statements comply with IFRSs	True

*continued...*

<sup>8</sup> The term ‘IFRS’ used in the IFRS Accounting Taxonomy element labels refers to the ‘IFRS Accounting Standards’. The element labels and documentation labels that make reference to ‘IFRS’ will be updated as part of a separate project.

<sup>9</sup> The English translation of this note in German is ‘The Annual Report contains the audited consolidated financial statements including the notes thereon that have been prepared in accordance with International Financial Reporting Standards (IFRS).’



...continued

Entity	Proposed Taxonomy element	Tagged information (as Boolean)
Entity C	Financial statements comply with IFRSs	True

### What are categorical elements?

72 Categorical elements allow preparers to tag standard responses from a list of options defined in the IFRS Accounting Taxonomy. The objective of creating categorical elements is to simplify how users of digital financial reports interpret disclosures and to make their analyses of disclosures more efficient. These elements allow users to efficiently extract and analyse narrative information that can be provided in a structured format. The types of categorical elements considered, and proposed, are:

- (a) Boolean elements—which allow an entity to choose only ‘true’ or ‘false’ (‘yes’ or ‘no’) answers (see Table 3).
- (b) extensible enumerations—which allow an entity to choose a specified answer or answers from a list (and create entity-specific answers if needed). For example, whether investment in an associate is measured using the equity method or at fair value (‘Equity method’ / ‘At fair value’).<sup>10</sup>

### Why is the Foundation proposing categorical elements?

73 The International Sustainability Standards Board (ISSB) has proposed to introduce categorical elements in the IFRS Sustainability Disclosure Taxonomy for specific narrative sustainability-related financial disclosures to improve the usability and comparability of narrative information.

74 The Foundation is also proposing to introduce categorical elements in the IFRS Accounting Taxonomy to align the practice used in both the accounting and sustainability disclosure taxonomies and to reap the benefits of categorical elements.

75 Similar to the ISSB’s approach, the Foundation proposes to introduce categorical elements if the information would be useful in a categorical format and if:

- (a) the exhaustive list of options is provided in an Accounting Standard; or
- (b) an exhaustive list of options is not provided in an Accounting Standard, but the examples provided in the Standard are expected to cover most disclosures in practice.

76 For example, the Foundation proposes:

- (a) to create a categorical element for disclosure of the nature of government’s relationship with the reporting entity. This disclosure is suited to a categorical element because the list of options used to categorise this relationship is provided with the disclosure requirement in paragraphs 26(a) of IAS 24 *Related Party Transactions* (‘control’, ‘joint control’ or ‘significant influence’).
- (b) to create a categorical element for disclosure of the depreciation method used for property, plant and equipment because examples of depreciation methods provided in paragraphs 62 of IAS 16 *Property, Plant and Equipment* are expected to cover most disclosures in practice.
- (c) not to create a categorical element for ‘Description of nature of benefits provided by plan’ because the disclosure requirement in paragraph 139(a)(i) of IAS 19 *Employee Benefits* includes neither a complete list of options nor a comprehensive list of examples.

77 The Foundation is proposing to create extensible enumeration elements for requirements in Accounting Standards that omit a complete list of options but include a list of examples that is expected to cover most responses. However, the Foundation has not proposed to include an ‘other’ option in the list of values for the extensible enumeration elements because that could be likely to lead to false assumptions of comparability of the information. For instance, two different entities could use such an ‘other’ option to represent different concepts, or the same entity could use the ‘other’ option to represent different things from one report to the next, and a user of the data may not easily identify this. Therefore, the Foundation suggests that if an entity’s disclosure does

<sup>10</sup> Note that extensible enumerations values are technically not ‘tagged’ in the same way in inline XBRL. Rather than using inline XBRL transformations to derive the fact values from the human-readable text of the XHTML document, as would be the approach for other kinds of elements, in practice ‘hidden’ facts must be used for extensible enumerations. The Foundation intends to update its guidance for filers to indicate that a mechanism to link the human-visible layer to the XBRL fact should be used for such facts (as is the current guidance for SEC or ESEF filers) via a style property with name ending ‘-ix-hidden’ and value of the id attribute of the relevant fact in the ix:hidden section.

not match with any of the provided options, then the entity should create an extension element to use as the value for the categorical element.<sup>11</sup>

78 For example, for the element ‘Depreciation method, property, plant and equipment, categorical’, the Foundation proposes to provide the options ‘straight line method’, ‘diminishing balance method’ and ‘units of production method’, which are examples mentioned in paragraph 62 of IAS 16. However, an entity might use another method to allocate the depreciable amount of any class of property, plant and equipment (for example, the double declining balance method). If so, the entity should create an extension member (for example, ‘Double declining balance method’) as a possible value for the element ‘Depreciation method, property, plant and equipment, categorical’ and use that in its digital financial reports.

79 Note that categorical elements, like other elements in the IFRS Accounting Taxonomy, can be used multiple times to convey more than one fact when combined with appropriate axes. For example, the element ‘Depreciation method, property, plant and equipment, categorical’ can be used with ‘Buildings [member]’ and ‘Vehicles [member]’ under the axis ‘Classes of property, plant and equipment’ to indicate the depreciation method used for buildings and vehicles separately, if necessary.

80 The Foundation is not proposing to create categorical elements for disclosure requirements in IAS 26 *Accounting and Reporting by Retirement Benefit Plans* because the benefits of changing the Taxonomy for this Standard are limited given its limited usage.

### Using categorical elements with narrative elements

81 The IFRS Accounting Taxonomy currently has text or text block elements (narrative elements) for most narrative disclosures, including when the disclosure requirement is logically categorical. For example, an entity can use narrative elements to disclose:

- (a) a binary true-or-false response;
- (b) a confirmatory fact about a particular circumstance or transaction;
- (c) an exemption or exception the entity has used; or
- (d) a choice of measurement methods specified in a Standard.

82 Narrative elements provide preparers with the flexibility to tag additional explanations. Such additional explanations often provide more context around the disclosure requirement and can have significant value. Therefore, the Foundation proposes to retain the existing narrative elements in the IFRS Accounting Taxonomy and to create additional categorical elements as child elements of such narrative elements. The approach will:

- (a) allow preparers to tag additional contextual information (using the parent narrative element); and
- (b) capture the fundamental information in a categorical format to simplify analysis and screening (using the child categorical element).

The Foundation proposes retaining such narrative elements because users of digital financial reports are expected to search for, analyse and use such information separately from other information in order to understand the context of the categorical element.

83 Existing narrative elements related to potential categorical elements could fall into one of two types—those that are narrow enough, and those that are excessively broad:

- (a) A narrative element is narrow enough if it was created for the topic of a categorical disclosure and is meant to capture that specific information only, or if its focus is narrow enough that users should be able to easily identify relevant context for the categorical disclosure in the content. The Foundation proposes to create a categorical element as a child element to this type of narrow narrative element. For example:

Element label	List	ET	ER	Reference
Description of nature of financial statements		T	D	IAS 1.51(b), IAS 27.16(a), IAS 27.1(a)
Nature of financial statements	Separate / Consolida- ted	EE	D	IAS 1.51(b), IAS 27.16(a), IAS 27.1(a)

<sup>11</sup> XBRL Extensible Enumerations are, as their name suggests, ‘extensible’ by filers or jurisdictions, in the sense that additional response options may be defined.

- (b) A narrative element is excessively broad if it captures a categorical disclosure but also covers too many other disclosures. Therefore, it would be difficult for users to understand any nuances around the separate categorical disclosure, which might be difficult to identify within the broader disclosure. The Foundation proposes to create two additional elements as child elements of this type of broad narrative element: (1) a narrow narrative element and (2) a categorical element. For example:

Element label	List	ET	ER	Reference
Disclosure of qualitative information about application of classification overlay and impairment requirements [text block]		TB	D	IFRS 17.C28E(a)
Description of whether impairment requirements in Section 5.5 of IFRS 9 have been applied in classification overlay		T	D	IFRS 17.C28E(a)
Impairment requirements in Section 5.5 of IFRS 9 have been applied in classification overlay	True / False	B	D	IFRS 17.C28E(a)

### Guidance on using categorical elements

- 84 The benefits of categorical elements would only be realised if the use of categorical elements is required and if preparers use categorical elements to tag their data consistently.
- 85 Therefore, the Foundation proposes to provide guidance about using categorical elements and the related narrative elements to facilitate consistent adoption of the new elements. The Foundation encourages entities to use the parent narrative elements when they use the categorical elements to capture the full disclosure provided and proposes to include the guidance ‘When using this element, the entity should also use the parent text element to capture the full disclosure provided.’ in the guidance labels of the proposed categorical elements.

### Alternative approaches considered and rejected

- 86 The Foundation considered, and rejected, the option of introducing categorical elements by *replacing* the existing narrative elements, because:
- (a) an entity can use narrative elements to provide contextual information in addition to the categorical disclosure requirement; and
- (b) an entity would provide less useful tagged data if it did not use narrative elements to capture related contextual information.
- 87 The Foundation also considered, and rejected, the option of using, for some categorical items, a variant of Boolean elements that only allows preparers to tag a value as ‘true’ (or ‘yes’) or omit the tag. Such elements are referred as ‘true-only’ Boolean elements. The Foundation considered this option because for some disclosure requirements, in practice, if an entity’s response to the requirement is ‘no’, the entity will generally report no information for that disclosure requirement in its financial statements. That is, entities will not include an explicit statement that the relevant situation does not apply. In such cases, a reader’s default assumption would be that the circumstance described in the requirement does not apply to the entity. IFRS Accounting Standards include no requirements to report ‘no’ when a disclosure is not applicable. For such disclosures, the Foundation considered using ‘true-only’ Boolean elements but rejected this approach in case some jurisdictions decide to make categorical elements mandatory to report, even where the related information is not explicitly disclosed as such in the human-readable disclosures. In those cases, an entity would need to have the flexibility to report ‘yes’ or ‘no’.
- 88 In jurisdictions where including values for these categorical elements is not mandatory when not present in the human-readable disclosures, an entity should treat the elements like any other IFRS Accounting Taxonomy element, and not provide a tagged value for the element if no related disclosure is provided in its financial statements.

### Summary of proposals on categorical elements

- 89 In summary, the Foundation’s proposals on introducing categorical elements in the IFRS Accounting Taxonomy are:
- (a) to introduce two types of categorical elements: ‘Boolean’ and ‘extensible enumeration’.

- (b) to define member elements for the extensible enumeration elements. These member elements will correspond to the options or examples in an Accounting Standard. If a Standard omits a complete list of options but includes a set of examples, the Foundation is not proposing to include an item representing ‘other’. Instead, entities are expected to create entity-specific items to be used as a value for the extensible enumeration element for their entity-specific response.
- (c) to introduce categorical elements in addition to the existing narrative elements rather than as a replacement for those narrative elements. This approach is intended to help preparers capture both the categorical data and any related contextual information.
- (d) to provide enough guidance in the guides and taxonomy files to help preparers consistently use two elements (the narrative element and the categorical element) for one disclosure requirement.

### Understanding the proposals on categorical elements

90 To aid readers’ understanding of these proposals, the Foundation has grouped the proposed categorical elements into logical categories in this document. However, the categorical elements will not be presented by category in the taxonomy files. Instead, these elements will be presented as they appear in the Accounting Standards, adjacent to the related narrative element. The categories are:

- (a) *compliance*—these elements relate to disclosing compliance with IFRS Accounting Standards or a specific topic or section in an Accounting Standard. For example, ‘Financial statements comply with IFRSs’ (True / False).
- (b) *exemption*—these elements relate to disclosing the application of an exemption or exception provided in an Accounting Standard. For example, ‘Entity applies exemption in IAS 24.25’ (True / False).
- (c) *impracticability*—these elements relate to disclosing when something is impracticable. For example, ‘Estimating amount of change in accounting estimate is impracticable’ (True / False).
- (d) *measurement method*—these elements relate to an entity disclosing which of the measurement methods provided in the Accounting Standard it has used. For example, ‘Investment in associate is measured using equity method or at fair value’ (Equity method / Fair value).
- (e) *choice of accounting policy*—these elements relate to requirements for an entity to disclose its choice of accounting policy. For example, ‘Inventory cost formulas, categorical’ (First-in, first-out / Weighted average).
- (f) *accounting estimates*—these elements relate to requirements for an entity to disclose an accounting estimate. For example, ‘Depreciation method, property, plant and equipment, categorical’ (Straight-line method / Diminishing balance method / Units of production method).
- (g) *governance*—these elements relate to disclosing information about governance required by Accounting Standards. For example, ‘Independent valuer was involved in revaluation, property, plant and equipment’ (True / False).
- (h) *transition*—these elements relate to the disclosure requirements in the transition sections of the Accounting Standards. For example, ‘Change in accounting policy is made in accordance with transitional provisions of initially applied IFRS’ (True / False).
- (i) *others*—all other categorical elements which do not fall into any of the categories in (a)–(h). For example, ‘Shares have no par value’ (True / False).

91 The full list of proposed categorical elements, along with related narrative elements, is provided in Appendix C.

92 Illustrated tagged examples are provided in Appendix D.

### Considering whether to use categorical elements to capture implicit information

93 Some information is implicit in ‘paper-based’ financial statements but is still obvious to readers of statements in that format (for example, in the choice of layout of a statement). However, such information is not explicitly tagged in structured digital financial statements because it does not correspond to a specific number or piece of text. Consequently, implicit information in paper-based financial statements might not be as obvious to users of digital financial statements. The Foundation expects that users of digital financial statements would benefit from implicit information being available for their analysis in those statements.

94 In the Foundation’s view, there would be no significant cost or effort for preparers to provide such implicit categorical information because it is already effectively available in paper-based financial statements.

- 95 Therefore, the Foundation is considering whether it would be useful to create some fundamental categorical elements to digitally capture this implicit information. Possible examples of such categorical elements include:
- (a) which method is used for the statement of cash flows (Direct / Indirect);
  - (b) which method is used for the statement of financial position (Order of liquidity / Current and non-current);
  - (c) whether entity applied IFRS 3 *Business Combinations* (True / False); and
  - (d) whether entity applied IFRS 16 *Leases* (True / False).
- 96 IFRS Accounting Standards do not explicitly require an entity to disclose this information. However, these elements could be useful:
- (a) for users of reports to focus their analyses on targeted information or entities. (For example, users can filter out the entities that have responded ‘true’ to the element ‘Whether entity applied IFRS 16 *Leases*’ to focus their research on disclosures resulting from that Standard.)
  - (b) for regulators to make business rules or validation checks based on an entity’s response to the categorical elements. (For example, a regulator could make rules prompting preparers to tag necessary related information if an entity responds ‘true’ to a specific element.)
- 97 The Foundation has not proposed to include such ‘fundamental’ categorical elements at this stage. However, it is interested in feedback about the possible costs or benefits of introducing such elements in the IFRS Accounting Taxonomy.

### Reconciliation of property, plant and equipment including right-of-use assets

- 98 In the IFRS Accounting Taxonomy 2023, the Foundation created a common practice element ‘Property, plant and equipment including right-of-use assets’ in the presentation groups of the statement of financial position. This element was created for tagging 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.
- 99 The Foundation subsequently researched common reporting practice for the corresponding reconciliation of changes in ‘property, plant and equipment including right-of-use assets’ and observed variety in entities’ reporting patterns, in that:
- (a) some entities disclosed separate reconciliation tables for ‘property, plant and equipment’ and ‘right-of-use assets’;
  - (b) some entities combined the details of ‘property, plant and equipment’ and ‘right-of-use assets’ into a single table with separate columns for owned property, plant and equipment and for right-of-use assets; and
  - (c) other entities also disclosed a single table, but with columns for an aggregate of ‘property, plant and equipment including right-of-use assets’ and the ‘right-of-use assets’ component of ‘property, plant and equipment including right-of-use assets’.
- 100 The Foundation proposes to enable tagging of various types of reporting patterns (in particular, those described in paragraph 99(b)–(c), where only a single table is disclosed that combines the reconciliation of ‘property, plant and equipment’ and ‘right-of-use assets’ in some way). This tagging could be enabled by creating a new table for the reconciliation of ‘property, plant and equipment including right-of-use assets’ in the presentation group ‘[822100] Notes – property, plant and equipment’. This new table would have line items similar to the reconciliation elements currently provided for ‘Property, plant and equipment’ and the same set of axes, with an additional axis, ‘Property, plant and equipment including right-of-use assets [A]’, which will contain members for ‘Property, plant and equipment’, ‘Right-of-use assets’ and ‘Property, plant and equipment including right-of-use assets’.

*Axis and members*

Element label	ER	Reference
Property, plant and equipment including right-of-use assets [A]	CP	IAS 16.73(e), IFRS 16.47(a)
Property, plant and equipment including right-of-use assets [M]	CP	IAS 16.73(e), IFRS 16.47(a)

*continued...*

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Element label	ER	Reference
Property, plant and equipment [M]	D	IAS 16.73, ...
Right-of-use assets [M]	D	IFRS 16.33
Classes of property, plant and equipment [A]	D	IAS 16.73
Property, plant and equipment by operating lease status [A]	D	IFRS 16.95
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [A]	D	IAS 16.73(d), ...

Line items

Element label	ET	ER	Reference
Property, plant and equipment including right-of-use assets at beginning of period	M	CP	IAS 1.54(a), IAS 16.73(e), IFRS 16.47(a)
Total increase (decrease) in property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Additions other than through business combinations, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Acquisitions through business combinations, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through net exchange differences, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Depreciation, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Impairment loss recognised in profit or loss, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Reversal of impairment loss recognised in profit or loss, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Revaluation increase (decrease), property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Impairment loss recognised in other comprehensive income, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Total increase (decrease) through transfers and other changes, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through transfers, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through transfers from (to) investment property, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through transfers from construction in progress, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through other changes, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Total disposals and retirements, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)

continued...

...continued

Element label	ET	ER	Reference
Disposals, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Retirements, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Decrease through classified as held for sale, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Decrease through loss of control of subsidiary, property, plant and equipment including right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.47(a)
Property, plant and equipment including right-of-use assets at end of period	M	CP	IAS 1.54(a), IAS 16.73(e), IFRS 16.47(a)

### Reconciliation of right-of-use assets

- 101 As noted in paragraph 99(a), some entities disclosed separate reconciliation tables for ‘property, plant and equipment’ and ‘right-of-use assets’. These entities could use the reconciliation-related elements for ‘property, plant and equipment’ but might need to create some extensions to tag the separate reconciliation of ‘right-of-use assets’. The Foundation also reviewed a sample of financial statements in which ‘right-of-use assets’ was presented separately in the statement of financial position. Most of those entities also disclosed, in the notes, a reconciliation of the carrying amount of right-of-use assets at the beginning and end of the period, even though this disclosure is not specifically required by IFRS 16 *Leases*.
- 102 The IFRS Accounting Taxonomy currently has elements for quantitative information about changes in the carrying amount of right-of-use assets (for example, ‘Depreciation, right-of-use assets’ and ‘Additions to right-of-use assets’). However, no relationship is indicated between those elements, they are not presented in the Taxonomy in a reconciliation format, and too few elements are provided to convey a full reconciliation.
- 103 Consequently, the Foundation proposes to add an existing axis and new elements to the table ‘Disclosure of quantitative information about right-of-use assets [table]’ in the presentation group ‘[832610] Notes – Leases’ to enable preparers to tag the reconciliation of right-of-use assets. The Foundation sampled 47 entities who presented right-of-use assets in their statement of financial position to identify commonly reported line items in the reconciliation of right-of-use assets. The Foundation proposes to create elements for commonly reported line items for the reconciliation, with labels parallel to the equivalent elements in the reconciliation of ‘property, plant and equipment’. The Foundation does not propose to change the existing set of elements related to providing quantitative information about right-of-use assets but will also incorporate these elements in the proposed reconciliation table. Therefore, there will be no change necessary in tagging for entities who do not provide a reconciliation of right-of-use assets.

#### Axis and members

Element label	ER	Reference
Classes of assets [A]	D	IFRS 16.53, ...
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [A]	D	IAS 16.73(e), ...
Carrying amount [M]	D	IAS 16.73(e), ...
Gross carrying amount [M]	D	IAS 16.73(d), ...
Accumulated depreciation, amortisation and impairment [M]	D	IAS 16.73(d), ...
Accumulated depreciation and amortisation [M]	D	IAS 16.75(b), ...
Accumulated impairment [M]	D	IFRS 3.B67(d), ...

*Line items*

<b>Element label</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
Right-of-use assets at beginning of period	M	D	IFRS 16.53(j), IFRS 16.47(a)
<b>Total increase (decrease) in right-of-use assets</b>	<b>M</b>	<b>CP</b>	<b>IAS 16.73(e), IFRS 16.53</b>
Additions to right-of-use assets	M	D	IFRS 16.53(h)
Additions other than through business combinations, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Acquisitions through business combinations, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Increase (decrease) through net exchange differences, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Depreciation, right-of-use assets	M	D	IFRS 16.53(a)
Impairment loss recognised in profit or loss, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Reversal of impairment loss recognised in profit or loss, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Impairment loss recognised in other comprehensive income, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Reversal of impairment loss recognised in other comprehensive income, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
<b>Total increase (decrease) through transfers and other changes, right-of-use assets</b>	<b>M</b>	<b>CP</b>	<b>IAS 16.73(e), IFRS 16.53</b>
Increase (decrease) through transfers, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Increase (decrease) through other changes, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
<b>Total disposals and retirements, right-of-use assets</b>	<b>M</b>	<b>CP</b>	<b>IAS 16.73(e), IFRS 16.53</b>
Disposals, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Retirements, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Decrease through classified as held for sale, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Decrease through loss of control of subsidiary, right-of-use assets	M	CP	IAS 16.73(e), IFRS 16.53
Right-of-use assets at end of period	M	D	IFRS 16.53(j), IFRS 16.47(a)

104

In the Foundation’s view, the proposal to introduce two reconciliation tables—one for ‘property, plant and equipment including right-of-use assets’ and another one for ‘right-of-use assets’—could enable the tagging of various types of reporting patterns, as discussed in paragraph 99.

<b>Reporting practice for disclosing reconciliation</b>	<b>Proposal</b>
Separate reconciliation tables for ‘property, plant and equipment’ and ‘right-of-use assets’ (paragraph 99(a)).	These entities should use the existing reconciliation table of ‘property, plant and equipment’ and the proposed reconciliation table of ‘right-of-use assets’.

*continued...*



...continued

Reporting practice for disclosing reconciliation	Proposal
Single table with separate columns for 'owned property, plant and equipment' and 'right-of-use assets' (paragraph 99(b)).	These entities should use the proposed reconciliation table of 'property, plant and equipment including right-of-use assets' with the members 'property, plant and equipment' and 'right-of-use assets' under the 'Property, plant and equipment including right-of-use assets' axis.
Single table with separate columns for 'property, plant and equipment including right-of-use assets' and the 'right-of-use assets' component of property, plant and equipment including right-of-use assets (paragraph 99(c)).	These entities should use the proposed reconciliation table of 'property, plant and equipment including right-of-use assets' with the members 'property, plant and equipment including right-of-use assets' and 'right-of-use assets' under the 'Property, plant and equipment including right-of-use assets' axis.

105 The Foundation also noted that the IFRS Accounting Taxonomy includes similar modelling for intangible assets and goodwill. Specifically, there are separate reconciliations, with similar line items, for the following amounts:

- (a) intangible assets other than goodwill;
- (b) goodwill; and
- (c) intangible assets and goodwill.

106 The Foundation considered, and rejected, the option to adjust the existing table of property, plant and equipment to enable its use for reconciliations of:

- (a) property, plant and equipment;
- (b) property, plant and equipment including right-of-use assets; and
- (c) right-of-use assets.

107 Under this option, an entity would refer to only one reconciliation table and could use elements from that table to tag the reconciliation regardless of the presentation, that is, regardless of whether the entity has presented property, plant and equipment and right-of-use assets separately or in a single line item.

108 The proposals under this option would have been:

- (a) to add an axis to indicate whether the reconciliation is for 'property, plant and equipment', 'property, plant and equipment including right-of-use assets' or 'right-of-use assets'; and
- (b) to change the labels of all reconciliation-related elements by either removing the words 'property, plant and equipment' or adding the words 'and/or right-of-use assets'.

*Axis and members*

Element label	ER	Reference
Property, plant and equipment including right-of-use assets [A]	CP	IAS 16.73(e), IFRS 16.47(a)
Property, plant and equipment including right-of-use assets [M]	CP	IAS 16.73(e), IFRS 16.47(a)
Property, plant and equipment [M]	D	IAS 16.73, ...
Right-of-use assets [M]	D	IFRS 16.33
Classes of property, plant and equipment [A]	D	IAS 16.73
Property, plant and equipment by operating lease status [A]	D	IFRS 16.95
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [A]	D	IAS 16.73(d), ...

*Line items*

<b>Element label</b>	<b>ET</b>	<b>ER</b>	<b>Reference</b>
Property, plant and equipment including right-of-use assets at beginning of period	M	CP	IAS 1.54(a), IAS 16.73(e), IFRS 16.47(a)
Right-of-use assets at beginning of period	M	D	IFRS 16.53(j), IFRS 16.47(a)
Property, plant and equipment at beginning of period	M	D	IAS 1.54(a), IAS 16.73(e)
Total increase (decrease) in property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)
Additions other than through business combinations, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(i)
Acquisitions through business combinations, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(iii)
Increase (decrease) through net exchange differences, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(viii)
Depreciation, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(vii), IAS 16.75(a)
Impairment loss recognised in profit or loss, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(v), IAS 1.98(a)
Reversal of impairment loss recognised in profit or loss, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(vi), IAS 1.98(a)
Revaluation increase (decrease), property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(iv), IAS 16.77(f)
Impairment loss recognised in other comprehensive income, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(iv)
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(iv)
Total increase (decrease) through transfers and other changes, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Increase (decrease) through transfers, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Increase (decrease) through transfers from (to) investment property, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Increase (decrease) through transfers from construction in progress, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Increase (decrease) through other changes, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(ix)
Total disposals and retirements, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Disposals, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(ii)
Retirements, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Decrease through classified as held for sale, property, plant and equipment <u>and/or right-of-use assets</u>	M	D	IAS 16.73(e)(ii)

*continued...*

...continued

Element label	ET	ER	Reference
Decrease through loss of control of subsidiary, property, plant and equipment <u>and/or right-of-use assets</u>	M	CP	IAS 16.73(e)
Property, plant and equipment including right-of-use assets at end of period	M	CP	IAS 1.54(a), IAS 16.73(e), IFRS 16.47(a)
Right-of-use assets at end of period	M	D	IFRS 16.53(j), IFRS 16.47(a)
Property, plant and equipment at end of period	M	D	IAS 1.54(a), IAS 16.73(e)

- 109 The Foundation rejected this option because most companies in our sample presented right-of-use assets separately from property, plant and equipment. If the table of property, plant and equipment were changed, it would also affect entities with such separate presentation.
- 110 We considered ways to implement this option without affecting entities that present right-of-use assets separately from property, plant and equipment. One such way is to change the default member of the proposed ‘Property, plant and equipment including right-of-use assets’ axis to ‘Property, plant and equipment’ instead of ‘Property, plant and equipment including right-of-use assets’. That approach was rejected because it may require the tagging of the same number with one element on the primary financial statement and with one element plus a member in the reconciliation notes, which could be confusing for preparers and users. For example, if an entity presented ‘Property, plant and equipment including right-of-use assets’ in the statement of financial position and disclosed its reconciliation in the notes, then the entity would need to use the taxonomy element ‘Property, plant and equipment including right-of-use assets’ to tag the line item presented in the statement of financial position whereas, to tag the same item disclosed in the notes, the entity would need to use the element ‘Property, plant and equipment including right-of-use assets’ along with the member ‘Property, plant and equipment including right-of-use assets’. Furthermore, the interpretation of the line item presented in the statement of financial position tagged using ‘Property, plant and equipment including right-of-use assets’ would be confusing, as technically the default member ‘Property, plant and equipment’ of the axis would be associated with this value.
- 111 The proposed approach also has disadvantages, for example – there would be various sets of elements available to tag the same information depending on how the reconciliation is presented. For example, to tag the amount of depreciation of right-of-use assets, an entity disclosing a separate reconciliation of right-of-use assets would use the element ‘Depreciation, right-of-use assets’. However, an entity disclosing a reconciliation of property, plant and equipment including right-of-use assets would use the proposed element ‘Depreciation, property, plant and equipment including right-of-use assets’.
- 112 Therefore, under the proposed approach users of digital financial reports might need to make an additional effort to analyse this information. This additional effort is the downside of the proposed approach compared to the rejected option, which was to have a single set of elements for all reconciliations of property, plant and equipment and/or right-of-use assets. However, in the Foundation’s view, the proposed approach is preferable because under the rejected option, all entities would have to change their tagging. On balance, the benefits under the proposed approach are expected to outweigh the costs of changing the tagging under the rejected option.

### Tagging of fair value of investment property measured at cost

- 113 Paragraphs 20 and 30 of IAS 40 *Investment Property* respectively mention the initial and subsequent measurement of an entity’s investment property.
- Measurement at recognition
- 20 An owned investment property shall be measured initially at its cost. Transaction costs shall be included in the initial measurement.
- ...
- Measurement after recognition
- 30 With the exception noted in paragraph 32A, an entity shall choose as its accounting policy either the fair value model in paragraphs 33–55 or the cost model in paragraph 56 and shall apply that policy to all of its investment property.

114 Paragraph 79(e) of IAS 40 requires an entity to disclose the fair value of investment property when the entity applies the cost model to measure the investment property.

79 In addition to the disclosures required by paragraph 75, an entity that applies the cost model in paragraph 56 shall disclose:

...

(e) the fair value of investment property.

...

115 The IFRS Accounting Taxonomy includes these elements:

Element label	Documentation label
Investment property	The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.
Explanation of whether entity applied fair value model or cost model to measure investment property	The explanation of whether the entity applied the fair value model or the cost model to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property]

116 The element 'Investment property' can be used to tag the presented amount of investment property, whether presented at cost or fair value. Most of the entities in the sample presented the amount of investment property at fair value and a few entities applied the cost model. There is no specific taxonomy element to tag the disclosure of the fair value of the investment property when an entity applies the cost model as required by paragraph 79(e) of IAS 40.

117 The lack of a specific element in the Taxonomy led to entities using inconsistent tagging practices, which makes it difficult for users of digital financial reports to use the data:

- (a) some entities created extensions to tag the disclosure of the fair value of investment property.
- (b) some entities used elements with similar meanings, from other presentation groups. These entities use the combination of the line item 'Investment property' with the member 'Not measured at fair value in statement of financial position but for which fair value is disclosed [member]' under the 'Measurement' axis.

Element label	Documentation label	Reference	Presentation group
Investment property	The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.	IAS 1.54(b), IAS 40.76, IAS 40.79(d)	Statement of financial position, Notes – Investment property
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	This member stands for items not measured at fair value in the statement of financial position but for which fair value is disclosed. [Refer: At fair value [member]]	IFRS 13.97	Notes – Fair value measurement

118 The Foundation proposes to create a new monetary element in the presentation group '[825100] Notes – Investment property'.

Element label	ET	ER	Reference
Fair value of investment property when entity applies cost model	M	D	IAS 40.79(e)

119 The Foundation considered, and rejected, the option of encouraging filers to use the combination of existing elements discussed in paragraph 117(b) for this disclosure requirement in IAS 40—that is, using the line item ‘Investment property’ with the member ‘Not measured at fair value in statement of financial position but for which fair value is disclosed [member]’ under the ‘Measurement’ axis. In the Foundation’s view, although this combination has the same meaning as the disclosure requirement, the simple line-item modelling is a better solution because it is more straightforward for taxonomy users. Therefore, the Foundation rejected the idea of dimensional modelling.

### Removal of restrictive text from member documentation labels

120 The IFRS Accounting Taxonomy has an axis for ‘Types of antidilutive instruments’ with some commonly reported types of antidilutive instruments as members under that axis. These members are convertible instruments, share options, contingently issuable shares, restricted share units and warrants.

121 The documentation labels of these members start with the words ‘This member stands for a class of antidilutive instrument representing ...’.

122 Feedback suggests that the documentation labels of these members restrict the members from being used in other places in the Taxonomy where they might be useful—for example, with the ‘Types of share-based payment arrangements’ axis. Restricting the use of the concepts these members represent to one place only would have no particular benefit. Therefore, the Foundation proposes to change the documentation labels of these members to delete the reference to antidilutive instruments.

Element label	Documentation label
Convertible instruments [M]	This member stands for <del>a class of antidilutive instrument representing</del> convertible instruments.
Share options [M]	This member stands for <del>a class of antidilutive instrument representing</del> share options.
Contingently issuable shares [M]	This member stands for <del>a class of antidilutive instrument representing</del> contingently issuable shares.
Restricted share units [M]	This member stands for <del>a class of antidilutive instrument representing</del> restricted share units.
Warrants [M]	This member stands for <del>a class of antidilutive instrument representing</del> warrants.

### Continuing and discontinued operations axis

123 The IFRS Accounting Taxonomy includes a ‘Continuing and discontinued operations’ axis, for which the default member is currently ‘Continuing operations [member]’.

124 Because of the effect of default members in XBRL, the concept ‘Continuing operations [member]’ implies that all reported facts that do not specify a different value for this axis are, at least notionally, for ‘Continuing operations’.

125 This implication often does not completely fit that reporting reality. Logical issues also arise when preparers consider elements, such as ‘Profit (loss) from discontinued operations’, which intrinsically relate to something other than continuing operations.

126 The current pattern for the ‘Continuing and discontinued operations’ axis (rather than having the aggregate of continuing and discontinued operations as the default, for example) was chosen because most items in primary statements are typically reported for continuing operations. Therefore, having continuing operations as the default avoids requiring or accidentally encouraging the axis for both continuing and discontinued operations to be used for continuing operations.

127 The intention was for the axis to be considered ‘overridden’ by the nature of the few elements, such as ‘Profit (loss)’, which are typically provided in the primary statements as an aggregate of continuing and discontinued operations.

128 Unfortunately, a few formulas were included in the formulas accompanying the IFRS Accounting Taxonomy that erroneously indicate that some elements that specifically relate to continuing operations are equivalent to other elements that are also intended to capture discontinued operations. Furthermore, for some of those elements it is unclear from their labelling that they are indeed intended to also include discontinued operations.

129 The Foundation proposes:

- (a) to improve the labelling of the default member to clarify that it effectively means ‘unless overridden by the nature of the concept’;

Element label	Documentation label
Continuing operations, <u>unless line item indicates otherwise</u> [M]	This member stands for components of the entity that are not discontinued operations. A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. <u>This meaning may be overridden for line items which are either intrinsically related to discontinued operations (or disposal groups held for sale), or which are typically reported for the aggregate of continuing and discontinued operations.</u> This member also represents the standard value for the ‘Continuing and discontinued operations’ axis if no other member is used. [Refer: Discontinued operations [member]; Aggregate continuing and discontinued operations [member]]

- (b) to indicate additional elements assumed by default to be other than continuing operations (that is, elements that override this axis); and

Element label	Documentation label
Cash flows from (used in) operating activities	The cash flows from (used in) operating activities, which are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities, <u>from continuing and discontinued operations.</u> [Refer: Revenue]
Cash flows from (used in) investing activities	The cash flows from (used in) investing activities, which are the acquisition and disposal of long-term assets and other investments not included in cash equivalents, <u>from continuing and discontinued operations.</u>
Cash flows from (used in) financing activities	The cash flows from (used in) financing activities, which are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity, <u>from continuing and discontinued operations.</u>

- (c) to remove from the formulas accompanying the Taxonomy any formulas that imply equivalence between elements (for example, ‘Cash flows from (used in) operating activities, continuing operations’ being assumed to be equal to ‘Cash flows from (used in) operating activities’ because of the default of ‘continuing operations’).

Element label	Not necessarily equivalent to
Cash flows from (used in) operating activities	Cash flows from (used in) operating activities, continuing operations
Cash flows from (used in) investing activities	Cash flows from (used in) investing activities, continuing operations
Cash flows from (used in) financing activities	Cash flows from (used in) financing activities, continuing operations
Profit (loss), attributable to owners of parent	Income from continuing operations attributable to owners of parent
Profit (loss), attributable to non-controlling interests	Profit (loss) from continuing operations attributable to non-controlling interests

130 The Foundation acknowledges that the proposed modelling does not support dimensional modelling of a breakdown of a line item that is by nature an aggregate of continuing and discontinued operations into the part that is continuing operations only. Such breakdowns could be supported by adding a further member to the axis (specifically representing ‘Continuing operations’ irrespective of the nature of the line item). However, adding such a member was rejected at this stage because disclosure of such breakdowns is expected to be very rare; therefore, the member was considered unnecessary and likely to be confusing.

## Technology and architectural changes

### Calculation 1.1

- 131 The XBRL v2.1 specification allows the definition of simple calculation relationships between reporting concepts ('summation-item' links). The IFRS Accounting Taxonomy contains many examples of such relationships.
- 132 However, the specification has significant flaws, in particular the treatment of duplicate values and application to rounded values.
- 133 The 'Calculations 1.1' specification reached Recommendation status on 22 February 2023 and provides minor, incremental improvements to the XBRL v2.1 'summation-item' mechanism, resulting in improved treatment of rounded and duplicate facts.<sup>12</sup>
- 134 Adapting the IFRS Accounting Taxonomy to 'Calculations 1.1' is straightforward, involving simply replacing all existing uses of the arcrole 'http://www.xbrl.org/2003/arcrole/summation-item' with uses of the arcrole 'https://xbrl.org/2023/arcrole/summation-item', and adding a reference to the schema at 'https://www.xbrl.org/2023/calculation-1.1.xsd'.
- 135 Software that checks data against, interprets, or displays calculation relationships in the IFRS Accounting Taxonomy will require updating to conform to the 'Calculation 1.1' specification.
- 136 Consequently, this change is expected to reduce false calculation errors identified by validation software, to ensure checks are applied even when duplicate values are used, and to identify any inconsistent duplicate values to preparers (where two mutually incompatible values are reported for a single item).

### Labelling of axis default members

- 137 The XBRL specifications (specifically XBRL Dimensions) include a concept of 'default values' for axes, as does the logical data model used for the IFRS Accounting Taxonomy that is largely based on those specifications. Such default values (default members) are not reported for individual facts in XBRL, but instead are assumed to be present for all facts that do not specify a (non-default) value for that axis.
- 138 Default values are a technical mechanism to simplify the intersection between items reported using an axis and those reported without using an axis. In particular, default values ensure that a figure reported as a simple line item in a primary statement and also reported as the 'total' figure in a breakdown of that item by some aspect in the notes can be tagged identically (for example, property, plant and equipment and a breakdown of that by class of asset in the notes). These two figures can be tagged identically without requiring the same fact to be represented in two different ways while the dimensional relationship to the breakdown figures remains clear.
- 139 Therefore, the default value is typically used both for the 'total' figure of the breakdown and for a figure shown in the primary statements where the breakdown is not included (because these figures are typically identical, being conceptually the same fact).
- 140 However, in other cases, the typical 'total' for the breakdown might not be equivalent to the figure shown in the primary statements if the axis is not used. This lack of equivalency would be the case if the axis is used to indicate a particular subset of the scope of an entity's disclosure. In such cases, the axis will typically have a default member broadly indicating that the axis is not applicable, and a first child of that default member that is intended to represent the sum of all possible specific entries on the axis. For example, the 'Associates' axis has a default member 'Entity's total for associates', which will technically be associated with any figure for which the axis is unused. The axis has a member below this called 'Associates', which is intended to represent the sum of all associates, with preparers being expected to add entity-specific entries for specific associates beneath this member.

#### Element label

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Associates [A]

---

Entity's total for associates [M]

---

Associates [M]

---

- 141 In most cases, axis default values are best thought of conceptually less as conveying a particular default value than as conveying 'not applicable' (which might in many cases, also be considered equivalent to 'all').

12 See <https://specifications.xbrl.org/work-product-index-calculations-2-calculations-1-1.html>.

- 142 The naming of the default members for explicit dimensions in the IFRS Accounting Taxonomy lacks a specific pattern. These members can only be identified after inspecting the top level of the axis and members' hierarchical structure found in dimension linkbases, or equivalently in the presentation group '[990000] Axis - Defaults'. Examples of the various patterns used in naming default members include:

**Element label**

Accounting estimates [A]	Accounting estimates [M]
Agricultural produce by group [A]	Agricultural produce, group [M]
Attribution of expenses by nature to their function [A]	Line items by function [M]
Categories of financial assets [A]	Financial assets, category [M]
Classes of assets [A]	Assets [M]
Components of equity [A]	Equity [M]
Continuing involvement in derecognised financial assets by type of instrument [A]	Types of instrument [M]
Fair value as deemed cost [A]	Aggregate of fair values [M]
Levels of fair value hierarchy [A]	All levels of fair value hierarchy [M]
Major customers [A]	Customers [M]
Maturity [A]	Aggregated time bands [M]
Measurement [A]	Aggregated measurement [M]
Reserves within equity [A]	Other reserves [M]
Types of antidilutive instruments [A]	Antidilutive instruments [M]
Types of financial assets [A]	Financial assets, type [M]
Types of interest rates [A]	Interest rate types [M]

- 143 It is frequently unclear to preparers whether these default members are meant to convey information about items that do not specify a different value, are meant to represent a total figure for a breakdown or are purely 'non-informational' values (representing 'not applicable' or similar). Non-informational default elements simply convey that the axis breakdown is not applicable to a fact.

- 144 The Foundation proposes to simplify the identification of non-informational default elements by either:



- (a) replacing them with elements labelled to match the axis but with the suffix ‘[domain]’ instead of ‘[axis]’;<sup>13</sup>  
or
- (b) replacing all such elements with simply ‘default [member]’.

145 This approach will clearly distinguish non-informational defaults from ‘informational’ defaults. Informational defaults exist on some axes, where they indicate that all reported data items should be assumed to have that characteristic unless otherwise indicated. These informational defaults are:

**Element label**

---

Assets and liabilities classified as held for sale [A]

---

Assets and liabilities not classified as held for sale [M]

---

Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [A]

---

Carrying amount [M]

---

Consolidated and separate financial statements [A]

---

Consolidated [M]

---

Continuing and discontinued operations [A]

---

Continuing operations [M]

---

Creation date [A]

---

Default financial statements date [M]

---

Cumulative effect at date of initial application [A]

---

Opening balance before adjustment, cumulative effect at date of initial application [M]

---

Currency in which information is displayed [A]

---

Functional or presentation currency [M]

---

Departure from requirements of IFRS [A]

---

Currently stated [M]

---

Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [A]

---

Currently stated [M]

---

Redesignation [A]

---

Redesignated [M]

---

Retrospective application and retrospective restatement [A]

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Currently stated [M]

146 Where elements are currently used both as non-informational defaults for one axis and as non-default elements elsewhere, they will be retained in their current form in the locations where they are non-default members and new elements created to be used as the default members. For example, the ‘Ordinary shares [member]’ is used as a meaningful concept in the ‘Classes of share capital’ axis, where it represents one type of share capital as opposed to any other. However, it is also used as the non-informational default member of the ‘Classes of ordinary shares’ axis (where, logically, it cannot have the same meaning, because not all facts associated with that axis relate to ordinary shares). Members that are used in this manner are:

**Element label**

---

Investment property [M]

---

Investments in equity instruments designated at fair value through other comprehensive income [M]

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Ordinary shares [M]

---

Other reserves [M]

---

Property, plant and equipment [M]

<sup>13</sup> This is the approach currently taken by FASB’s US GAAP taxonomy. This approach is illustrated in the accompanying illustrative IFRS Accounting Taxonomy files.

## Appendix A—IFRS® Accounting Taxonomy content terminology

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

<b>Core content—IFRS Accounting Taxonomy elements</b>	
<p>The IFRS Accounting Taxonomy contains elements that represent disclosures in financial statements prepared in accordance with IFRS Accounting Standards.</p> <p>These elements are described using:</p> <ul style="list-style-type: none"> <li>• <b>line items</b> – which represent the accounting concepts being reported. They can be either numerical, for example, ‘Assets’, ‘Property, plant and equipment’; or narrative, reflecting the figures and narrative reported, for example, ‘Description of accounting policy for government grants’.</li> <li>• <b>axes and members</b> – 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.</li> <li>• <b>tables</b> – logical groupings of IFRS Accounting Taxonomy axes, members and line items.</li> </ul>	<p>These IFRS Accounting Taxonomy <b>elements</b> have:</p> <ul style="list-style-type: none"> <li>• <b>element names and element identifiers</b> – unique computer tags used to identify and mark up the data.</li> <li>• <b>element standard labels</b> – 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 for displaying IFRS Accounting Taxonomy presentation relationships.</li> <li>• <b>element types (ET)</b> – categories of permitted data values, for example, text (T), text block (TB), monetary (M), Boolean (B), extensible enumeration (EE), decimal (Dec), percentage (Per) and duration (Dur). <ul style="list-style-type: none"> <li>• <b>text element types</b> are used for narrative disclosures. 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.</li> <li>• <b>text block element types</b> are used for a set of information that may include, for example, numerical disclosures, narrative explanations and tables.</li> </ul> </li> <li>• <b>element properties</b>, such as: <ul style="list-style-type: none"> <li>• the <b>period</b> – 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</li> <li>• the <b>balance</b> – which indicates whether the element is generally expected to be reported as a credit or a debit.</li> </ul> </li> </ul>

<b>Supporting content—Documentation and references for IFRS Accounting Taxonomy elements</b>	
<p>The IFRS Accounting Taxonomy provides supporting content explaining the <b>accounting meaning</b> of an element.</p>	<p>This content includes:</p> <ul style="list-style-type: none"> <li>• <b>references</b> – which link an element to the authoritative literature, for example, IFRS 15 <i>Revenue from Contracts with Customers</i>.</li> <li>• <b>element reference types (ER)</b> – which define the source of an element, for example, disclosure (D), example (E) and common practice (CP).</li> <li>• <b>documentation labels</b> – which provide a textual definition of each element. The sources of these definitions are the IFRS Accounting Standards and their accompanying materials, when available.</li> <li>• <b>guidance labels</b> – which are implementation notes that help preparers to correctly use IFRS Accounting Taxonomy elements in an electronic report.</li> </ul>

<b>Supporting content—Relationships between IFRS Accounting Taxonomy elements (linkbases)</b>	
<p>The IFRS Accounting Taxonomy calculation linkbase explains how <b>elements</b> may relate <b>mathematically</b> to each other.</p>	<p>For example, this content includes:</p> <ul style="list-style-type: none"> <li>• <b>summations</b> of elements to a total or subtotal; and</li> <li>• <b>formulas</b> to show that an element is a ratio of other taxonomy elements.</li> </ul>
<p>The IFRS Accounting Taxonomy uses the presentation linkbase to provide <b>presentation views</b> under which the line items, axes and members (or a combination of these elements as tables) have been grouped. These presentation views enable <b>human-readable</b> viewing and navigation of the IFRS Accounting Taxonomy.</p>	<p>The IFRS Accounting Taxonomy has specific <b>presentation elements</b>:</p> <ul style="list-style-type: none"> <li>• <b>headings</b> (abstract elements); and</li> <li>• <b>presentation groups</b>.</li> </ul> <p>These elements are not used when tagging financial statements. These headings and presentation groups also have standard <b>labels</b>.</p>
<p>The IFRS Accounting Taxonomy uses the definition linkbase to provide <b>views</b> under which the combined line items, axes and members (<b>tables</b>) have been grouped. These views enable the <b>computer-readable</b> use of the IFRS Accounting Taxonomy.</p>	<p>For example, the content includes:</p> <ul style="list-style-type: none"> <li>• a <b>definition</b> for each table; and</li> <li>• a <b>default member</b> for each axis.</li> </ul>

## Appendix B—Proposed documentation labels for new elements

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

### Statement of financial position

*Presentation of financial assets by shared characteristics (paragraphs 8–25)*

Element label	Documentation label	ER	Reference
Loans and advances at fair value through profit or loss, classified as held for trading	The amount of loans and advances the entity has made at fair value through profit or loss, classified as held for trading. [Refer: Loans and advances; Financial assets at fair value through profit or loss, classified as held for trading]	CP	IAS 1.55
Loans and advances to banks at fair value through profit or loss, classified as held for trading	The amount of loans and advances the entity has made to banks at fair value through profit or loss, classified as held for trading. [Refer: Loans and advances to banks; Financial assets at fair value through profit or loss, classified as held for trading]	CP	IAS 1.55
Loans and advances to customers at fair value through profit or loss, classified as held for trading	The amount of loans and advances the entity has made to customers at fair value through profit or loss, classified as held for trading. [Refer: Loans and advances to customers; Financial assets at fair value through profit or loss, classified as held for trading]	CP	IAS 1.55
Debt instruments held at fair value through profit or loss, classified as held for trading	The amount of instruments representing indebtedness held by the entity at fair value through profit or loss, classified as held for trading. [Refer: Debt instruments held; Financial assets at fair value through profit or loss, classified as held for trading]	CP	IAS 1.55
Equity instruments held at fair value through profit or loss, classified as held for trading	The amount of instruments held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities, classified as held for trading. [Refer: Equity instruments held; Financial assets at fair value through profit or loss, classified as held for trading]	CP	IAS 1.55
Other financial assets at fair value through profit or loss, classified as held for trading	The amount of financial assets at fair value through profit or loss, classified as held for trading that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Financial assets at fair value through profit or loss, classified as held for trading]	CP	IAS 1.55
Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	CP	IAS 1.55
Loans and advances at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of loans and advances the entity has made that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Loans and advances; Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading]	CP	IAS 1.55

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Element label	Documentation label	ER	Reference
Loans and advances to banks at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of loans and advances the entity has made to banks that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Loans and advances to banks; Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading]	CP	IAS 1.55
Loans and advances to customers at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of loans and advances the entity has made to customers that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Loans and advances to customers; Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading]	CP	IAS 1.55
Debt instruments held at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of instruments representing indebtedness held by the entity that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Debt instruments held; Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading]	CP	IAS 1.55
Equity instruments held at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of instruments held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities, mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Equity instruments held; Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading]	CP	IAS 1.55
Other financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading	The amount of financial assets that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading, that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Financial assets at fair value through profit or loss, mandatorily measured at fair value other than those classified as held for trading]	CP	IAS 1.55
Loans and advances measured at fair value through other comprehensive income	The amount of loans and advances the entity has made that are measured at fair value through other comprehensive income. [Refer: Loans and advances; Financial assets measured at fair value through other comprehensive income]	CP	IAS 1.55
Loans and advances to banks measured at fair value through other comprehensive income	The amount of loans and advances the entity has made to banks that are measured at fair value through other comprehensive income. [Refer: Loans and advances to banks; Financial assets measured at fair value through other comprehensive income]	CP	IAS 1.55
Loans and advances to customers measured at fair value through other comprehensive income	The amount of loans and advances the entity has made to customers that are measured at fair value through other comprehensive income. [Refer: Loans and advances to customers; Financial assets measured at fair value through other comprehensive income]	CP	IAS 1.55

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Element label	Documentation label	ER	Reference
Debt instruments held measured at fair value through other comprehensive income	The amount of instruments representing indebtedness held by the entity that are measured at fair value through other comprehensive income. [Refer: Debt instruments held; Financial assets measured at fair value through other comprehensive income]	CP	IAS 1.55
Other financial assets measured at fair value through other comprehensive income	The amount of financial assets that are measured at fair value through other comprehensive income that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Financial assets measured at fair value through other comprehensive income]	CP	IAS 1.55
Loans and advances at amortised cost	The amount of loans and advances the entity has made at amortised cost. [Refer: Loans and advances; Financial assets at amortised cost]	CP	IAS 1.55
Loans and advances to banks at amortised cost	The amount of loans and advances the entity has made to banks at amortised cost. [Refer: Loans and advances to banks; Financial assets at amortised cost]	CP	IAS 1.55
Loans and advances to customers at amortised cost	The amount of loans and advances the entity has made to customers at amortised cost. [Refer: Loans and advances to customers; Financial assets at amortised cost]	CP	IAS 1.55
Debt instruments held at amortised cost	The amount of instruments representing indebtedness held by the entity at amortised cost. [Refer: Debt instruments held; Financial assets at amortised cost]	CP	IAS 1.55
Other financial assets at amortised cost	The amount of financial assets at amortised cost that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Financial assets at amortised cost]	CP	IAS 1.55

*Commonly reported classes of financial assets (paragraphs 26–27)*

Element label	Documentation label	ER	Reference
Loans and advances	The amount of loans and advances the entity has made.	CP	IAS 1.55
Loans and advances to central banks	The amount of loans and advances the entity has made to central banks.	CP	IAS 1.55
Loans and advances to other credit institutions	The amount of loans and advances the entity has made to other credit institutions.	CP	IAS 1.55
Credit card loans	The amount of credit card loans made by the entity.	CP	IAS 1.55
Mortgage loans	The amount of mortgage loans made by the entity.	CP	IAS 1.55

*Allowance for expected credit losses (paragraphs 28–30)*

Element label	Documentation label	ER	Reference
Loans and advances at amortised cost, gross carrying amount	The amount of loans and advances the entity has made that are measured in accordance with paragraph 4.1.2 of IFRS 9, before deducting any accumulated credit losses thereon.	CP	IAS 1.55
Loans and advances at amortised cost, allowance for expected credit losses	The amount of the loss allowance the entity has made on loans and advances that are measured in accordance with paragraph 4.1.2 of IFRS 9.	CP	IAS 1.55

*Presentation of financial liabilities by shared characteristics (paragraphs 31–32)*

<b>Element label</b>	<b>Documentation label</b>	<b>ER</b>	<b>Reference</b>
Deposits at fair value through profit or loss, that meet definition of held for trading	The amount of deposit liabilities held by the entity at fair value through profit or loss that meet the definition of held for trading. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]	CP	IAS 1.55
Deposits from banks at fair value through profit or loss, that meet definition of held for trading	The amount of deposit liabilities from banks held by the entity at fair value through profit or loss that meet the definition of held for trading. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]	CP	IAS 1.55
Deposits from customers at fair value through profit or loss, that meet definition of held for trading	The amount of deposit liabilities from customers held by the entity at fair value through profit or loss that meet the definition of held for trading. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]	CP	IAS 1.55
Deposits at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of deposit liabilities held by the entity at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	CP	IAS 1.55
Deposits from banks at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of deposit liabilities from banks held by the entity at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	CP	IAS 1.55
Deposits from customers at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of deposit liabilities from customers held by the entity at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	CP	IAS 1.55
Debt instruments issued at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of instruments issued by the entity that represent indebtedness at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	CP	IAS 1.55
Other financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently that the entity does not separately disclose in the same statement or note. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	CP	IAS 1.55
Deposits at amortised cost	The amount of deposit liabilities held by the entity at amortised cost. [Refer: Financial liabilities at amortised cost]	CP	IAS 1.55
Deposits from banks at amortised cost	The amount of deposit liabilities from banks held by the entity at amortised cost. [Refer: Financial liabilities at amortised cost]	CP	IAS 1.55
Deposits from customers at amortised cost	The amount of deposit liabilities from customers held by the entity at amortised cost. [Refer: Financial liabilities at amortised cost]	CP	IAS 1.55

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Element label	Documentation label	ER	Reference
Debt instruments issued at amortised cost	The amount of instruments issued by the entity that represent indebtedness at amortised cost. [Refer: Financial liabilities at amortised cost]	CP	IAS 1.55
Subordinated liabilities at amortised cost	The amount of liabilities that are subordinate to other liabilities with respect to claims at amortised cost. [Refer: Financial liabilities at amortised cost]	CP	IAS 1.55
Other financial liabilities at amortised cost	The amount of financial liabilities at amortised cost that the entity does not separately disclose in the same statement or note. [Refer: Financial liabilities at amortised cost]	CP	IAS 1.55

*Presentation of financial liabilities by class (paragraph 33)*

Element label	Documentation label	ER	Reference
Deposit liabilities	The amount of deposit liabilities held by the entity.	CP	IAS 1.55

**Statement of cash flows**

*Cash flows from operating activities—Indirect method (paragraphs 39–49)*

Element label	Documentation label	ER	Reference
Adjustments for impairment losses (reversal of impairment losses) recognised in profit or loss, financial assets	Adjustments for impairment losses (reversal of impairment losses) on financial assets recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss]	CP	IAS 7.20
Adjustments for gains (losses) on change in fair value of financial assets	Adjustments for gains (losses) on changes in the fair value of financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities.	CP	IAS 7.20
Adjustments for gains (losses) on change in fair value of financial liabilities	Adjustments for gains (losses) on changes in the fair value of financial liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities.	CP	IAS 7.20
Adjustments for gain (loss) on disposal of financial assets	Adjustments for gain (loss) on disposals of financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities.	CP	IAS 7.20

*Cash flows from operating activities—Direct method (paragraphs 50–53)*

Element label	Documentation label	ER	Reference
Payments relating to royalties, fees and commissions	The cash outflow from royalties, fees and commissions.	CP	IAS 7.14
Interest received from loans and advances, classified as operating activities	The cash inflow from interest received from loans and advances, classified as operating activities.	CP	IAS 7.31
Interest received from debt instruments, classified as operating activities	The cash inflow from interest received from debt instruments, classified as operating activities.	CP	IAS 7.31
Interest paid on deposit liabilities, classified as operating activities	The cash outflow for interest paid on deposit liabilities, classified as operating activities.	CP	IAS 7.31
Recovery on loans previously written off	The cash inflow from the recovery of loans that were previously written off.	E	IAS 7 - B Statement of cash flows for a financial institution



*Cash flows from operating activities—Changes in operating assets and liabilities (paragraphs 54–61)*

<b>Element label</b>	<b>Documentation label</b>	<b>ER</b>	<b>Reference</b>
Adjustments for decrease (increase) in financial assets measured at amortised cost	Adjustments for decrease (increase) in financial assets measured at amortised cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at amortised cost; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets measured at fair value through other comprehensive income	Adjustments for decrease (increase) in financial assets measured at fair value through other comprehensive income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through other comprehensive income; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) financial assets measured at fair value through profit or loss	Adjustments for decrease (increase) in financial assets measured at fair value through profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through profit or loss; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Adjustments for decrease (increase) in financial assets at fair value through profit or loss that are designated upon initial recognition or subsequently to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	Adjustments for decrease (increase) in financial assets at fair value through profit or loss that are mandatorily measured at fair value to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through profit or loss, mandatorily measured at fair value; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in loans and advances	Adjustments for decrease (increase) in loans and advances to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in loans and advances to central banks	Adjustments for decrease (increase) in loans and advances to central banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to central banks; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in debt instruments held	Adjustments for decrease (increase) in debt instruments held to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Debt instruments held; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in equity instruments held	Adjustments for decrease (increase) in equity instruments held to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Equity instruments held; Profit (loss)]	CP	IAS 7.20
Adjustments for decrease (increase) in other financial assets	Adjustments for decrease (increase) in financial assets that the entity does not separately disclose in the same statement or note to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other financial assets; Profit (loss)]	CP	IAS 7.20

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Element label	Documentation label	ER	Reference
Adjustments for increase (decrease) in financial liabilities measured at amortised cost	Adjustments for increase (decrease) in financial liabilities measured at amortised cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at amortised cost; Profit (loss)]	CP	IAS 7.20
Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss	Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at fair value through profit or loss; Profit (loss)]	CP	IAS 7.20
Adjustments for increase (decrease) in financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss that are designated upon initial recognition or subsequently to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently; Profit (loss)]	CP	IAS 7.20
Adjustments for increase (decrease) in deposits	Adjustments for increase (decrease) in deposit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposit liabilities; Profit (loss)]	CP	IAS 7.20
Adjustments for increase (decrease) in debt instruments issued	Adjustments for increase (decrease) in debt instruments issued to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Debt instrument issued; Profit (loss)]	CP	IAS 7.20
Adjustments for increase (decrease) in other financial liabilities	Adjustments for increase (decrease) in financial liabilities that the entity does not separately disclose in the same statement or note to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other financial liabilities; Profit (loss)]	CP	IAS 7.20

*Cash flows from investing activities (paragraphs 62–65)*

Element label	Documentation label	ER	Reference
Purchase of financial assets measured at amortised cost, classified as investing activities	The cash outflow for the purchase of financial assets measured at amortised cost, classified as investing activities.	CP	IAS 7.16
Purchase of financial assets measured at fair value through other comprehensive income, classified as investing activities	The cash outflow for the purchase of financial assets measured at fair value through other comprehensive income, classified as investing activities.	CP	IAS 7.16
Purchase of financial assets measured at fair value through profit or loss, classified as investing activities	The cash outflow for the purchase of financial assets measured at fair value through profit or loss, classified as investing activities.	CP	IAS 7.16
Proceeds from sales or maturity of financial assets measured at amortised cost, classified as investing activities	The cash inflow from sales or maturity of financial assets measured at amortised cost, classified as investing activities.	CP	IAS 7.16

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Element label	Documentation label	ER	Reference
Proceeds from sales or maturity of financial assets measured at fair value through other comprehensive income, classified as investing activities	The cash inflow from sales or maturity of financial assets measured at fair value through other comprehensive income, classified as investing activities.	CP	IAS 7.16
Proceeds from sales or maturity of financial assets measured at fair value through profit or loss, classified as investing activities	The cash inflow from sales or maturity of financial assets measured at fair value through profit or loss, classified as investing activities.	CP	IAS 7.16

*Cash flows from financing activities (paragraphs 66–69)*

Element label	Documentation label	ER	Reference
Proceeds from issue of regulatory capital, financial liabilities	The cash inflow from the issue of regulatory capital that are classified as financial liabilities.	CP	IAS 7.17
Repayments of regulatory capital, financial liabilities	The cash outflow for the repayments of regulatory capital that are classified as financial liabilities.	CP	IAS 7.17
Proceeds from issue of regulatory capital, equity	The cash inflow from the issue of regulatory capital that are classified as equity instruments.	CP	IAS 7.17
Repayments of regulatory capital, equity	The cash outflow for the repayments of regulatory capital that are classified as equity instruments.	CP	IAS 7.17

*Reconciliation of property, plant and equipment including right-of-use assets (paragraphs 98–112)*

Element label	Documentation label	ER	Reference
Property, plant and equipment including right-of-use assets [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.	CP	IAS 16.73(e), IFRS 16.47(a)
Property, plant and equipment including right-of-use assets [M]	The member stands for a class of asset representing 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 including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Total increase (decrease) in property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Additions other than through business combinations, property, plant and equipment including right-of-use assets	The amount of additions to property, plant and equipment including right-of-use assets other than those acquired through business combinations. [Refer: Business combinations [member]; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Acquisitions through business combinations, property, plant and equipment including right-of-use assets	The increase in property, plant and equipment including right-of-use assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)

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Element label	Documentation label	ER	Reference
Increase (decrease) through net exchange differences, property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Depreciation, property, plant and equipment including right-of-use assets	The amount of depreciation of property, plant and equipment including right-of-use assets. [Refer: Depreciation and amortisation expense; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Impairment loss recognised in profit or loss, property, plant and equipment including right-of-use assets	The amount of impairment loss recognised in profit or loss for property, plant and equipment including right-of-use assets. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Reversal of impairment loss recognised in profit or loss, property, plant and equipment including right-of-use assets	The amount of reversal of impairment loss recognised in profit or loss for property, plant and equipment including right-of-use assets. [Refer: Reversal of impairment loss recognised in profit or loss; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Revaluation increase (decrease), property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from revaluations to fair value. [Refer: Property, plant and equipment including right-of-use assets; Revaluation surplus]	CP	IAS 16.73(e), IFRS 16.47(a)
Impairment loss recognised in other comprehensive income, property, plant and equipment including right-of-use assets	The amount of impairment loss recognised in other comprehensive income for property, plant and equipment including right-of-use assets. [Refer: Impairment loss recognised in other comprehensive income; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment including right-of-use assets	The amount of reversal of impairment loss recognised in other comprehensive income for property, plant and equipment including right-of-use assets. [Refer: Reversal of impairment loss recognised in other comprehensive income; Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Total increase (decrease) through transfers and other changes, property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through transfers, property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from transfers. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through transfers from (to) investment property, property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from transfers from (to) investment property. [Refer: Property, plant and equipment including right-of-use assets; Investment property]	CP	IAS 16.73(e), IFRS 16.47(a)

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Element label	Documentation label	ER	Reference
Increase (decrease) through transfers from construction in progress, property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from transfers from construction in progress. [Refer: Property, plant and equipment including right-of-use assets; Construction in progress]	CP	IAS 16.73(e), IFRS 16.47(a)
Increase (decrease) through other changes, property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Total disposals and retirements, property, plant and equipment including right-of-use assets	The decrease in property, plant and equipment including right-of-use assets resulting from disposals and retirements. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Disposals, property, plant and equipment including right-of-use assets	The decrease in property, plant and equipment including right-of-use assets resulting from disposals. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Retirements, property, plant and equipment including right-of-use assets	The decrease in property, plant and equipment including right-of-use assets resulting from retirements. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Decrease through classified as held for sale, property, plant and equipment including right-of-use assets	The decrease in property, plant and equipment including right-of-use assets through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment including right-of-use assets; Disposal groups classified as held for sale [member]]	CP	IAS 16.73(e), IFRS 16.47(a)
Decrease through loss of control of subsidiary, property, plant and equipment including right-of-use assets	The decrease in property, plant and equipment including right-of-use assets resulting from the loss of control of a subsidiary. [Refer: Property, plant and equipment including right-of-use assets]	CP	IAS 16.73(e), IFRS 16.47(a)
Total increase (decrease) in right-of-use assets	The increase (decrease) in right-of-use assets. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Additions other than through business combinations, right-of-use assets	The amount of additions to right-of-use assets other than those acquired through business combinations. [Refer: Business combinations [member]; Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Acquisitions through business combinations, right-of-use assets	The increase in right-of-use assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Increase (decrease) through net exchange differences, right-of-use assets	The increase (decrease) in right-of-use assets resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Impairment loss recognised in profit or loss, right-of-use assets	The amount of impairment loss recognised in profit or loss for right-of-use assets. [Refer: Impairment loss recognised in profit or loss; Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53

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Element label	Documentation label	ER	Reference
Reversal of impairment loss recognised in profit or loss, right-of-use assets	The amount of reversal of impairment loss recognised in profit or loss for right-of-use assets. [Refer: Reversal of impairment loss recognised in profit or loss; Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Impairment loss recognised in other comprehensive income, right-of-use assets	The amount of impairment loss recognised in other comprehensive income for right-of-use assets. [Refer: Impairment loss recognised in other comprehensive income; Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Reversal of impairment loss recognised in other comprehensive income, right-of-use assets	The amount of reversal of impairment loss recognised in other comprehensive income for right-of-use assets. [Refer: Reversal of impairment loss recognised in other comprehensive income; Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Total increase (decrease) through transfers and other changes, right-of-use assets	The increase (decrease) in right-of-use assets resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Increase (decrease) through transfers, right-of-use assets	The increase (decrease) in right-of-use assets resulting from transfers. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Increase (decrease) through other changes, right-of-use assets	The increase (decrease) in right-of-use assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Total disposals and retirements, right-of-use assets	The decrease in right-of-use assets resulting from disposals and retirements. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Disposals, right-of-use assets	The decrease in right-of-use assets resulting from disposals. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Retirements, right-of-use assets	The decrease in right-of-use assets resulting from retirements. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53
Decrease through classified as held for sale, right-of-use assets	The decrease in right-of-use assets through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Right-of-use assets; Disposal groups classified as held for sale [member]]	CP	IAS 16.73(e), IFRS 16.53
Decrease through loss of control of subsidiary, right-of-use assets	The decrease in right-of-use assets resulting from the loss of control of a subsidiary. [Refer: Right-of-use assets]	CP	IAS 16.73(e), IFRS 16.53

**Tagging of fair value of investment property measured at cost (paragraph 118)**

Element label	Documentation label	ER	Reference
Fair value of investment property when entity applies cost model	The amount of fair value of investment property when an entity applies the cost model to measure the investment property.	D	IAS 40.79(e)

## Appendix C—List of proposed categorical elements (see paragraph 91)

**Compliance:** These elements relate to disclosing compliance with IFRS Accounting Standards or a specific topic or section in an Accounting Standard.

Element label	Documentation label	List	ET	ER	Reference
Statement of IFRS compliance [text block]	An explicit and unreserved statement of compliance with all the requirements of IFRSs.		TB	D	IAS 1.16
Financial statements comply with IFRSs	Indicates (true false) whether the financial statements comply with all the requirements of IFRSs.	True / False	B	D	IAS 1.16
Information whether entity complied with any externally imposed capital requirements	Information about whether the entity complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]		T	D	IAS 1.135(d)
Entity complied with any externally imposed capital requirements	Indicates (true false) whether the entity complied with externally imposed capital requirements to which it is subject.	True / False	B	D	IAS 1.135(d)
Description of compliance with IFRSs if applied for interim financial report	The description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]		T	D	IAS 34.19
Compliance with IFRSs if applied for interim financial report	Indicates (true false) whether the entity is compliant with IFRSs for interim financial report.	True / False	B	D	IAS 34.19
Statement that comparative information does not comply with IFRS 7 and IFRS 9	The statement that comparative information does not comply with IFRS 7 and IFRS 9.		T	D	IFRS 1.E2(b)
Comparative information does not comply with IFRS 7 and IFRS 9	Indicates (true false) whether comparative information is presented that does not comply with IFRS 7 and IFRS 9. Use true if any such comparative information does not comply, use false if explicitly reporting that all comparative information does comply.	True / False	B	D	IFRS 1.E2(b)
Explanation of fact and basis for preparation of financial statements when not going concern basis	The explanation of the fact that the entity has not prepared financial statements on a going concern basis and an explanation of the basis on which financial statements were prepared.		T	D	IAS 1.25
Entity has not prepared financial statements on a going concern basis	Indicates (true false) whether the entity has not prepared financial statements on a going concern basis. Use true if the financial statements are not prepared on a going concern basis, use false if explicitly reporting that the statements are on a going concern basis.	True / False	B	D	IAS 1.25

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Element label	Documentation label	List	ET	ER	Reference
Description of accounting policies and methods of computation followed in interim financial statements [text block]	The disclosure of a statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the changes.		T	D	IAS 34.16A(a)
Same accounting policies and methods of computation followed in interim financial statements	Indicates (true false) whether the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements.	True / False	B	D	IAS 34.16A(a)
Statement that unadjusted comparative information has been prepared on different basis	The statement that unadjusted comparative information in the financial statements has been prepared on a different basis.		T	D	IAS 16.80A, IAS 27.18I, IAS 38.130I, IFRS 10.C6B, IFRS 11.C13B, IFRS 17.C27
Unadjusted comparative information has been prepared on different basis	Indicates (true false) whether the unadjusted comparative information in the financial statements has been prepared on a different basis.	True / False	B	D	IAS 16.80A, IAS 27.18I, IAS 38.130I, IFRS 10.C6B, IFRS 11.C13B, IFRS 17.C27
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	The explanation of whether a default on loans payable was remedied, or terms of the loans payable were renegotiated, before the financial statements were authorised for issue.		T	D	IFRS 7.18(c)
Default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	Indicates (true false) whether a default on loans payable was remedied, or terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	True / False	B	D	IFRS 7.18(c)
Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	The explanation of whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.		T	D	IFRS 7.19
Breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	Indicates (true false) whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.	True / False	B	D	IFRS 7.19

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Element label	Documentation label	List	ET	ER	Reference
Disclosure of information about covenants related to non-current liabilities including facts and circumstances indicating entity may have difficulty complying with covenants [text block]	The disclosure of information about the covenants on a non-current liability with which the entity is required to comply within twelve months after the reporting period. This information could include the nature of the covenants, when the entity is required to comply with those covenants and facts and circumstances that show the entity may have difficulty complying with the covenants related to a non-current liability—for example, the entity having acted during or after the reporting period to avoid or mitigate a potential breach.		TB	D	IAS 1.76ZA(b)
Entity may have difficulty complying with covenants related to non-current liabilities	Indicates (true false) whether the entity may have difficulty complying with the covenants related to a non-current liability.	True / False	B	D	IAS 1.76ZA(b)

**Exemption:** These elements relate to disclosing the application of an exemption or exception provided in an Accounting Standard.

Element label	Documentation label	List	ET	ER	Reference
Explanation of whether entity applies exemption in IAS 24.25	The explanation of whether the entity applies the exemption in paragraph 25 of IAS 24.		T	D	IAS 24.26
Entity applies exemption in IAS 24.25	Indicates (true false) whether the entity applies the exemption in paragraph 25 of IAS 24.	True / False	B	D	IAS 24.26
Description of fact that exemption from consolidation has been used	The description of the fact that exemption from consolidation has been used. [Refer: Consolidated [member]]		T	D	IAS 27.16(a)
Exemption from consolidation has been used	Indicates (true false) whether exemption from consolidation has been used.	True / False	B	D	IAS 27.16(a)
Statement that investment entity is required to apply exception from consolidation	The statement that the investment entity is required to apply an exception from consolidation. [Refer: Disclosure of investment entities [text block]]		T	D	IFRS 12.19A
Investment entity is required to apply exception from consolidation	Indicates (true false) whether the investment entity is required to apply an exception from consolidation.	True / False	B	D	IFRS 12.19A
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	The explanation of the general nature of the dispute with other parties on the subject matter of a provision and the fact and reason why required information relating to a provision is not disclosed by the entity. [Refer: Provisions]		T	D	IAS 37.92
Non-disclosure of information regarding provision	Indicates (true false) whether required information relating to a provision is not disclosed by the entity.	True / False	B	D	IAS 37.92

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Element label	Documentation label	List	ET	ER	Reference
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	The explanation of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]		T	D	IAS 37.92
<b>Non-disclosure of information regarding contingent liability</b>	<b>Indicates (true false) whether required information relating to a contingent liability is not disclosed by the entity.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 37.92</b>
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	The explanation of the general nature of the dispute with other parties on the subject matter of a contingent asset and the fact and reason why required information relating to a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not disclosed.		T	D	IAS 37.92
<b>Non-disclosure of information regarding contingent asset</b>	<b>Indicates (true false) whether required information relating to a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not disclosed.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 37.92</b>
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	The explanation of whether the practical expedient is applied for the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]		T	D	IFRS 15.122
<b>Practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations</b>	<b>Indicates (true false) whether the practical expedient is applied for the disclosure of the transaction price allocated to the remaining performance obligations.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IFRS 15.122</b>
Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	The explanation of whether any consideration from contracts with customers is not included in the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]		T	D	IFRS 15.122
<b>Not all consideration from contracts with customers is included in disclosure of transaction price allocated to remaining performance obligations</b>	<b>Indicates (true false) whether any consideration from contracts with customers is not included in the disclosure of the transaction price allocated to the remaining performance obligations.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IFRS 15.122</b>

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Element label	Documentation label	List	ET	ER	Reference
Statement that practical expedient about existence of significant financing component has been used	The statement that the practical expedient about the existence of a significant financing component in a contract with a customer has been used.		T	D	IFRS 15.129
Practical expedient about existence of significant financing component has been used	Indicates (true false) whether the practical expedient about the existence of a significant financing component in a contract with a customer has been used.	True / False	B	D	IFRS 15.129
Statement that practical expedient about incremental costs of obtaining contract has been used	The statement that the practical expedient about the incremental costs of obtaining a contract with a customer has been used.		T	D	IFRS 15.129
Practical expedient about incremental costs of obtaining contract has been used	Indicates (true false) whether the practical expedient about the incremental costs of obtaining a contract with a customer has been used.	True / False	B	D	IFRS 15.129
Statement that lessee accounts for short-term leases using recognition exemption	The statement that the lessee accounts for short-term leases using the recognition exemption in paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.		T	D	IFRS 16.60
Lessee accounts for short-term leases using recognition exemption	Indicates (true false) whether the lessee accounts for short-term leases using the recognition exemption in paragraph 6 of IFRS 16.	True / False	B	D	IFRS 16.60
Statement that lessee accounts for leases of low-value assets using recognition exemption	The statement that the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.		T	D	IFRS 16.60
Lessee accounts for leases of low-value assets using recognition exemption	Indicates (true false) whether the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.	True / False	B	D	IFRS 16.60
Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	The statement that the entity applies paragraph 20 of IFRS 17 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements in IFRS 17. [Refer: Insurance contracts [member]]		T	D	IFRS 17.126
Entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	Indicates (true false) whether the entity applies paragraph 20 of IFRS 17 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements in IFRS 17.	True / False	B	D	IFRS 17.126
Description of accounting policy decision to use exception in IFRS 13.48, assets	The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.		T	D	IFRS 13.96

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Element label	Documentation label	List	ET	ER	Reference
Accounting policy decision to use exception in IFRS 13.48, assets	Indicates (true false) whether the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.	True / False	B	D	IFRS 13.96
Description of accounting policy decision to use exception in IFRS 13.48, liabilities	The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.		T	D	IFRS 13.96
Accounting policy decision to use exception in IFRS 13.48, liabilities	Indicates (true false) whether the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.	True / False	B	D	IFRS 13.96

**Impacticability:** These elements relate to disclosing when something is impracticable.

Element label	Documentation label	List	ET	ER	Reference
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	The description of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.		T	D	IFRS 3.B64(g)(iii)
Range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	Indicates (true false) whether the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.	True / False	B	D	IFRS 3.B64(g)(iii)
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	The explanation of the fact and the reason why the disclosure of information on revenues and profit (loss) of the acquiree since the acquisition date and the combined entity as though the acquisition date for all business combinations that occurred had been as of the beginning of the reporting period is impracticable. [Refer: Business combinations [member]; Revenue]		T	D	IFRS 3.B64(q)
Information on revenues and profit or loss is impracticable to disclose, business combinations	Indicates (true false) whether the disclosure of information on revenues and profit (loss) of the acquiree since the acquisition date and the combined entity as though the acquisition date for all business combinations that occurred had been as of the beginning of the reporting period is impracticable.	True / False	B	D	IFRS 3.B64(q)
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	The description of the fact and reasons why the entity cannot quantify its maximum exposure to loss from its interests in structured entities. [Refer: Maximum exposure to loss from interests in structured entities; Unconsolidated structured entities [member]]		T	D	IFRS 12.29(c)

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Element label	Documentation label	List	ET	ER	Reference
Maximum exposure to loss from interests in structured entities cannot be quantified	Indicates (true false) whether the entity cannot quantify its maximum exposure to loss from its interests in structured entities.	True / False	B	D	IFRS 12.29(c)
Information about contingent assets that disclosure is not practicable	Information about the fact that the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not practicable.		T	D	IAS 37.91
Contingent assets disclosure is not practicable	Indicates (true false) whether the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not practicable.	True / False	B	D	IAS 37.91
Information about contingent liabilities that disclosure is not practicable	Information about the fact that the disclosure of information related to contingent liabilities is not practicable. [Refer: Contingent liabilities [member]]		T	D	IAS 37.91
Contingent liabilities disclosure is not practicable	Indicates (true false) whether the disclosure of information related to contingent liabilities is not practicable.	True / False	B	D	IAS 37.91
Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	The description of the fact that the amount of the effect in future periods due to changes in accounting estimates is not disclosed because estimating it is impracticable.		T	D	IAS 8.40
Estimating amount of change in accounting estimate is impracticable	Indicates (true false) whether the amount of the effect in future periods due to changes in accounting estimates is not disclosed because estimating it is impracticable.	True / False	B	D	IAS 8.40
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported <sup>14</sup>	The explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]		T	D	IFRS 8.32, IFRS 8.33

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<sup>14</sup> In the Foundation's review of categorical elements, it observed that this element has two references for two different disclosure requirements. In the Foundation's view, there should be separate elements for the requirements in paragraphs 32 and 33 of IFRS 8 *Operating Segments*. Therefore, the Foundation is proposing to delete the reference to paragraph 33 of IFRS 8 here and create an additional text and Boolean element for that paragraph.

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Element label	Documentation label	List	ET	ER	Reference
Revenues from external customers for each product and service, or each group of similar products and services, are not reported	Indicates (true false) whether the revenues from external customers for each product and service, or each group of similar products and services, are not reported because necessary information is not available and the cost to develop it would be excessive.	True / False	B	D	IFRS 8.32
Explanation of why geographical information about revenues from external customers and non-current assets are not reported	The explanation of why geographical information about revenues from external customers and non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts are not reported.		T	D	IFRS 8.33
Geographical information about revenues from external customers and non-current assets are not reported	Indicates (true false) whether the revenues from external customers for each geographical information about revenues from external customers and non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts are not reported.	True / False	B	D	IFRS 8.33
Description of reason why fair value of goods or services received cannot be reliably estimated	The description of the reason why the presumption that the fair value of goods or services received in equity-settled share-based payment transactions with parties other than employees can be estimated reliably was rebutted.		T	D	IFRS 2.49
Fair value of goods or services received cannot be estimated reliably	Indicates (true false) whether the entity has rebutted presumption that the fair value of goods or services received can be estimated reliably.	True / False	B	D	IFRS 2.49

**Measurement method:** These elements relate to an entity disclosing which of the measurement methods provided in an Accounting Standard it has used.

Element label	Documentation label	List	ET	ER	Reference
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	The explanation of the fact that financial statements and the corresponding figures for previous periods have been restated for changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period in hyperinflationary reporting.		T	D	IAS 29.39(a)

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Element label	Documentation label	List	ET	ER	Reference
Financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	Indicates (true false) whether the financial statements and the corresponding figures for previous periods have been restated for changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period in hyperinflationary reporting.	True / False	B	D	IAS 29.39(a)
Measurement bases, property, plant and equipment	The measurement bases used for determining the gross carrying amount for a class of property, plant and equipment. [Refer: Gross carrying amount [member]; Property, plant and equipment]		T	D	IAS 16.73(a)
Measurement bases used for property, plant and equipment	Indicates which measurement bases are used for determining the gross carrying amount for a class of property, plant and equipment.	Cost model / Revaluation model	EE	D	IAS 16.73(a)
Method used to account for investments in subsidiaries	The description of the method used to account for investments in subsidiaries. [Refer: Subsidiaries [member]]		T	D	IAS 27.16(c), IAS 27.17(c)
Method used to account for investments in subsidiaries, categorical <sup>15</sup>	Indicates which method is used to account for investments in subsidiaries.	At cost / In accordance with IFRS 9 / Equity method	EE	D	IAS 27.16(c), IAS 27.17(c)
Method used to account for investments in joint ventures	The description of the method used to account for investments in joint ventures. [Refer: Joint ventures [member]]		T	D	IAS 27.16(c), IAS 27.17(c)
Method used to account for investments in joint ventures, categorical	Indicates which method is used to account for investments in joint ventures.	At cost / In accordance with IFRS 9 / Equity method	EE	D	IAS 27.16(c), IAS 27.17(c)
Method used to account for investments in associates	The description of the method used to account for investments in associates. [Refer: Associates [member]]		T	D	IAS 27.16(c), IAS 27.17(c)
Method used to account for investments in associates, categorical	Indicates which method is used to account for investments in associates.	At cost / In accordance with IFRS 9 / Equity method	EE	D	IAS 27.16(c), IAS 27.17(c)
Information whether recoverable amount of asset is fair value less costs of disposal or value in use	Information about whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its value in use. [Refer: Cash-generating units [member]]		T	D	IAS 36.130(e)

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<sup>15</sup> A few existing elements are labelled in such a way that the most natural label for the related categorical element would be the same. In those few cases, the Foundation proposes appending 'categorical' to the label of the categorical element.

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Element label	Documentation label	List	ET	ER	Reference
Recoverable amount of asset is fair value less costs of disposal or value in use	Indicates whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its value in use.	Fair value less costs of disposal / Value in use	EE	D	IAS 36.130(e)
Description of whether investment in associate is measured using equity method or at fair value	The description of whether the investment in an associate is measured using the equity method or at fair value. [Refer: At fair value [member]; Associates [member]]		T	D	IFRS 12.21(b)(i)
Investment in associate is measured using equity method or at fair value	Indicates whether the investment in an associate is measured using the equity method or at fair value.	Equity method / Fair value	EE	D	IFRS 12.21(b)(i)
Description of whether investment in joint venture is measured using equity method or at fair value	The description of whether the investment in a joint venture is measured using the equity method or at fair value. [Refer: At fair value [member]; Joint ventures [member]]		T	D	IFRS 12.21(b)(i)
Investment in joint venture is measured using equity method or at fair value	Indicates whether the investment in a joint venture is measured using the equity method or at fair value.	Equity method / Fair value	EE	D	IFRS 12.21(b)(i)

**Accounting policy:** These elements relate to requirements for an entity to disclose its choice of accounting policy.

Element label	Documentation label	List	ET	ER	Reference
Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	The description of whether an entity that uses the premium allocation approach makes an adjustment for the time value of money and the effect of financial risk applying paragraphs 56 and 57(b) of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.		T	D	IFRS 17.97(b)
Entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	Indicates (true false) whether an entity that uses the premium allocation approach makes an adjustment for the time value of money and the effect of financial risk applying paragraphs 56 and 57(b) of IFRS 17.	True / False	B	D	IFRS 17.97(b)
Description of inventory cost formulas	The description of the cost formulas used to measure inventory. [Refer: Inventories]		T	D	IAS 2.36(a)
Inventory cost formulas, categorical	Indicates which cost formulas are used to measure inventory.	First-in, first-out / Weighted average	EE	D	IAS 2.36(a)

continued...



...continued

Element label	Documentation label	List	ET	ER	Reference
Explanation of assets acquired by way of government grant and initially recognised at fair value	The explanation of whether assets acquired by way of government grants and initially recognised at fair value are measured after recognition under the cost model or the revaluation model. [Refer: At fair value [member]; Government [member]; Government grants]		T	D	IAS 38.122(c)(iii)
Assets acquired by way of government grant and initially recognised at fair value are measured after recognition under cost model or revaluation model	Indicates whether assets acquired by way of government grants and initially recognised at fair value are measured after recognition under the cost model or the revaluation model.	Cost model / Revaluation model	EE	D	IAS 38.122(c)(iii)
Explanation of whether entity applied fair value model or cost model to measure investment property	The explanation of whether the entity applied the fair value model or the cost model to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property]		T	D	IAS 40.75(a)
Entity applied fair value model or cost model to measure investment property	Indicates whether the entity applied the fair value model or the cost model to measure investment property.	Fair value model / Cost model	EE	D	IAS 40.75(a)

**Accounting estimate:** These elements relate to requirements for an entity to disclose an accounting estimate.

Element label	Documentation label	List	ET	ER	Reference
Depreciation method, property, plant and equipment	The depreciation method used for property, plant and equipment. [Refer: Property, plant and equipment]		T	D	IAS 16.73(b)
Depreciation method, property, plant and equipment, categorical <sup>16</sup>	Indicates which depreciation method is used for property, plant and equipment.	Straight-line method / Diminishing balance method / Units of production method	EE	D	IAS 16.73(b)
Amortisation method, intangible assets other than goodwill	The amortisation method used for intangible assets other than goodwill with finite useful lives. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]		T	D	IAS 38.118(b)
Amortisation method, intangible assets other than goodwill, categorical	Indicates which amortisation method is used for intangible assets other than goodwill with finite useful lives.	Straight-line method / Diminishing balance method / Units of production method	EE	D	IAS 38.118(b)

continued...

<sup>16</sup> A few existing elements are named in such a way that the most natural name for the related categorical element would be the same. In those few cases, the Foundation proposes appending 'categorical' to the name of the categorical element.

...continued

Element label	Documentation label	List	ET	ER	Reference
Depreciation method, investment property, cost model	The depreciation method used for investment property measured using the cost model. [Refer: Investment property]		T	D	IAS 40.79(a)
Depreciation method, investment property, cost model, categorical <sup>17</sup>	Indicates which depreciation method is used for investment property measured using the cost model.	Straight-line method / Diminishing balance method / Units of production method	EE	D	IAS 40.79(a)
Depreciation method, biological assets, at cost	The depreciation method used for biological assets measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]		T	D	IAS 41.54(d)
Depreciation method, biological assets, at cost, categorical	Indicates which depreciation method is used for biological assets measured at their cost less any accumulated depreciation and accumulated impairment losses.	Straight-line method / Diminishing balance method / Units of production method	EE	D	IAS 41.54(d)

**Governance:** These elements relate to disclosing information about governance required by Accounting Standards.

Element label	Documentation label	List	ET	ER	Reference
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.		T	E	IFRS 13.93(g), IFRS 13.IE65(a)(iii)
Pricing, risk management or audit committees discuss and assess the fair value measurements, assets	Indicates (true false) whether the pricing, risk management or audit committees discuss and assess the fair value measurements for assets.	True / False	B	E	IFRS 13.93(g), IFRS 13.IE65(a)(iii)
Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.		T	E	IFRS 13.93(g), IFRS 13.IE65(a)(iii)

continued...

<sup>17</sup> A few existing elements are labelled in such a way that the most natural label for the related categorical element would be the same. In those few cases, the Foundation proposes appending 'categorical' to the label of the categorical element.

...continued

Element label	Documentation label	List	ET	ER	Reference
Pricing, risk management or audit committees discuss and assess the fair value measurements, liabilities	Indicates (true false) whether the pricing, risk management or audit committees discuss and assess the fair value measurements for liabilities.	True / False	B	E	IFRS 13.93(g), IFRS 13.IE65(a)(iii)
Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]		T	E	IFRS 13.93(g), IFRS 13.IE65(a)(iii)
Pricing, risk management or audit committees discuss and assess the fair value measurements, entity's own equity instruments	Indicates (true false) whether the pricing, risk management or audit committees discuss and assess the fair value measurements for the entity's own equity instruments.	True / False	B	E	IFRS 13.93(g), IFRS 13.IE65(a)(iii)
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	The explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]		T	D	IAS 16.77(b)
Independent valuer was involved in revaluation, property, plant and equipment	Indicates (true false) whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts.	True / False	B	D	IAS 16.77(b)
Explanation of involvement of independent valuer in revaluation, right-of-use assets	The explanation of whether an independent valuer was involved for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]		T	D	IFRS 16.57
Independent valuer was involved for right-of-use assets stated at revalued amounts	Indicates (true false) whether an independent valuer was involved for right-of-use assets stated at revalued amounts.	True / False	B	D	IFRS 16.57
Explanation of fact that entity's owners or others have power to amend financial statements after issue	The explanation of the fact that the entity's owners or others have the power to amend financial statements after issue.		T	D	IAS 10.17
Entity's owners or others have power to amend financial statements after issue	Indicates (true false) whether the entity's owners or others have the power to amend financial statements after issue.	True / False	B	D	IAS 10.17

**Transition:** These elements relate to the disclosure requirements in the transition section of Accounting Standards.

Element label	Documentation label	List	ET	ER	Reference
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	The description that a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS. [Refer: IFRSs [member]]		T	D	IAS 8.28(b)
<b>Change in accounting policy is made in accordance with transitional provisions of initially applied IFRS</b>	<b>Indicates (true false) whether a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 8.28(b)</b>
Description of fact that new or amended IFRS Standard is applied early	The description of the fact that a new or amended IFRS Standard is applied earlier than its effective date.		T	D	Expiry date 2026-01-01 IAS 1.139U ... Expiry date 2024-01-01 IFRS 9.7.1.9
<b>New or amended IFRS Standard is applied early</b>	<b>Indicates (true false) whether a new or amended IFRS Standard is applied earlier than its effective date.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>Expiry date 2026-01-01 IAS 1.139U ... Expiry date 2024-01-01 IFRS 9.7.1.9</b>
Explanation of new standards or interpretations not applied	The explanation of the fact that the entity has not applied a new IFRS that has been issued but is not yet effective.		T	D	IAS 8.30(a)
<b>New standards or interpretations not applied</b>	<b>Indicates (true false) whether the entity has not applied a new IFRS that has been issued but is not yet effective.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 8.30(a)</b>
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	The description of the fact that the impact of the initial application of a new IFRS is not known or reasonably estimable. [Refer: IFRSs [member]]		T	E	IAS 8.31(e)(ii)
<b>Impact of initial application of new IFRS is not known or reasonably estimable</b>	<b>Indicates (true false) whether the impact of the initial application of a new IFRS is not known or reasonably estimable.</b>	<b>True / False</b>	<b>B</b>	<b>E</b>	<b>IAS 8.31(e)(ii)</b>
Explanation of fact that financial statements for previous periods not presented	The explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.		T	D	IFRS 1.28
<b>Financial statements for previous periods not presented</b>	<b>Indicates (true false) whether, in the entity's first IFRS financial statements, the entity did not present financial statements for previous periods.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IFRS 1.28</b>
Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	The description of the fact and basis on which carrying amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.		T	D	IFRS 1.31A

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Element label	Documentation label	List	ET	ER	Reference
Carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	Indicates (true false) whether carrying amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.	True / False	B	D	IFRS 1.31A
Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	The description of the fact and basis on which carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for operations subject to rate regulation.		T	D	IFRS 1.31B
Carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	Indicates (true false) whether carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for operations subject to rate regulation.	True / False	B	D	IFRS 1.31B

**Other:** All other categorical elements which do not fall into any of the other categories.

Element label	Documentation label	List	ET	ER	Reference
Description of valuation techniques used to measure fair value less costs of disposal	The description of the valuation techniques used to measure fair value less costs of disposal for a cash generating unit (group of units). [Refer: Valuation techniques [member]]		T	D	IAS 36.130(f)(ii), IAS 36.134(e)
Valuation techniques used to measure fair value less costs of disposal	Indicates which valuation techniques are used to measure fair value less costs of disposal for a cash generating unit (group of units).	Income approach / Market approach / Cost approach	EE	D	IAS 36.130(f)(ii), IAS 36.134(e)
Description of valuation techniques used in fair value measurement, assets	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of assets. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]		T	D	IFRS 13.93(d)
Valuation techniques used in fair value measurement, assets	Indicates which valuation techniques are used for the fair value measurement of assets.	Income approach / Market approach / Cost approach	EE	D	IFRS 13.93(d)

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Element label	Documentation label	List	ET	ER	Reference
Description of valuation techniques used in fair value measurement, liabilities	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]		T	D	IFRS 13.93(d)
Valuation techniques used in fair value measurement, liabilities	Indicates which valuation techniques are used for the fair value measurement of liabilities.	Income approach / Market approach / Cost approach	EE	D	IFRS 13.93(d)
Description of valuation techniques used in fair value measurement, entity's own equity instruments	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of the entity's own equity instruments. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]		T	D	IFRS 13.93(d)
Valuation techniques used in fair value measurement, entity's own equity instruments	Indicates which valuation techniques are used for the fair value measurement of the entity's own equity instruments.	Income approach / Market approach / Cost approach	EE	D	IFRS 13.93(d)
Description of fact that multi-employer or state plan is defined benefit plan	The description of the fact that a multi-employer or state plan is a defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]		T	D	IAS 19.148(d)(i)
Multi-employer or state plan is defined benefit plan	Indicates (true false) whether a multi-employer or state plan is a defined benefit plan.	True / False	B	D	IAS 19.148(d)(i)
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	The explanation of the fact that the maximum amount of the payment for contingent consideration arrangements and indemnification assets is unlimited.		T	D	IFRS 3.B64(g)(iii)
Maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	Indicates (true false) whether the maximum amount of the payment for contingent consideration arrangements and indemnification assets is unlimited.	True / False	B	D	IFRS 3.B64(g)(iii)

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Element label	Documentation label	List	ET	ER	Reference
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	The description of the fact and the reason why the entity's exposure to risk arising from contracts within the scope of IFRS 17 at the end of the reporting period is not representative of its exposure during the period.		T	D	IFRS 17.123
<b>Entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period</b>	<b>Indicates (true false) whether the entity's exposure to risk arising from contracts within the scope of IFRS 17 at the end of the reporting period is not representative of its exposure during the period.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IFRS 17.123</b>
Explanation of fact that shares have no par value	The explanation of the fact that shares have no par value. [Refer: Par value per share]		T	D	IAS 1.79(a)(iii)
<b>Shares have no par value</b>	<b>Indicates (true false) whether the shares have no par value.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 1.79(a)(iii)</b>
Description of reason why presentation currency is different from functional currency	The description of the reason why the currency in which the financial statements are presented is different from the currency of the primary economic environment in which the entity operates.		T	D	IAS 21.53
<b>Presentation currency is different from functional currency</b>	<b>Indicates (true false) whether the presentation currency is different from the functional currency.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 21.53</b>
Description of reason for change in functional currency	The description of the reason for a change in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity operates.		T	D	IAS 21.54
<b>Change in functional currency of either reporting entity or significant foreign operation</b>	<b>Indicates (true false) whether there is a change in the functional currency of either the reporting entity or a significant foreign operation.</b>	<b>True / False</b>	<b>B</b>	<b>D</b>	<b>IAS 21.54</b>
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	The explanation of the fact that the entity has disposed of investment property not carried at fair value when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]		T	D	IAS 40.78(d)(i)

continued...

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Element label	Documentation label	List	ET	ER	Reference
Entity disposed investment property carried at cost or in accordance with IFRS 16 within fair value model	Indicates (true false) whether the entity has disposed of investment property not carried at fair value when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis.	True / False	B	D	IAS 40.78(d)(i)
Description of level of fair value hierarchy within which fair value measurement is categorised	The description of the level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal') for a cash-generating unit ('group of units'). [Refer: Cash-generating units [member]]		T	D	IAS 36.130(f)(i), IAS 36.134(e)(iiA)
Level of fair value hierarchy within which fair value measurement is categorised	Indicates which level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal') for a cash-generating unit ('group of units').	Level 1 / Level 2 / Level 3	EE	D	IAS 36.130(f)(i), IAS 36.134(e)(iiA)
Description of nature of financial statements	The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).		T	D	IAS 1.51(b), IAS 27.16(a), IAS 27.17(a)
Nature of financial statements	Indicates the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).	Separate / Consolidated	EE	D	IAS 1.51(b), IAS 27.16(a), IAS 27.17(a)
Name of government and nature of relationship with government	The name of the government and the nature of its relationship with the reporting entity (ie control, joint control or significant influence). [Refer: Government [member]]		T	D	IAS 24.26(a)
Nature of relationship with government	Indicates the nature of government's relationship with the reporting entity.	Control / Joint control / Significant influence	EE	D	IAS 24.26(a)
Description of method of settlement for share-based payment arrangement	The description of the method of settlement (for example, whether in cash or equity) for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]		T	D	IFRS 2.45(a)
Method of settlement for share-based payment arrangement	Indicates the method of settlement for a type of share-based payment arrangement that existed at any time during the period.	Cash settle- ment / Equity settlement	EE	D	IFRS 2.45(a)

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Element label	Documentation label	List	ET	ER	Reference
Disclosure of qualitative information about application of classification overlay and impairment requirements [txt block]	The disclosure of qualitative information about the extent to which the classification overlay has been applied and whether and to what extent the impairment requirements in Section 5.5 of IFRS 9 Financial Instruments have been applied.		TB	D	IFRS 17.C28E(a)
Description of whether impairment requirements have been applied in classification overlay	The description of whether impairment requirements in Section 5.5 of IFRS 9 Financial Instruments have been applied in classification overlay.		T	D	IFRS 17.C28E(a)
Impairment requirements have been applied in classification overlay	Indicates (true false) whether the impairment requirements in Section 5.5 of IFRS 9 Financial Instruments have been applied in classification overlay.	True / False	B	D	IFRS 17.C28E(a)

## Appendix D—Illustrated tagged examples for categorical elements (see paragraph 92)

### Example 1

#### Inventories

Inventories comprising traded hardware and software are measured at the lower of cost (determined using first-in, first-out method) and net realisable value. Cost comprises cost of purchase and all directly attributable costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, minus the estimated costs of completion and selling expenses.

Element label	ET	Tagged information
Description of inventory cost formulas	T	Inventories comprising traded hardware and software are measured at the lower of cost (determined using first-in, first-out method) and net realisable value.
Inventory cost formulas	EE	First-in, first-out

### Example 2

#### Depreciation

Depreciation is recognised in the statement of financial performance on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment, with the residual value considered to be zero. Depreciation on contract-specific assets is charged co-terminus over the contract period. Management's estimated useful lives for the year ended 31 March 2023 and 31 March 2022 were: ...

Element label	ET	Tagged information
Depreciation method, property, plant and equipment	T	Depreciation is recognised in the statement of financial performance on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment, with the residual value considered to be zero.
Depreciation method, property, plant and equipment, categorical	EE	Straight-line method

### Example 3

#### Statement of compliance

The accompanying consolidated financial statements of the group have been prepared in accordance with International Financial Reporting Standards (IFRS) and its interpretations as issued by the International Accounting Standards Board (IASB).

These consolidated financial statements have been approved for issue by the board of directors on 18 June 2023.

Element label	ET	Tagged information
Statement of IFRS compliance [text block]	TB	The accompanying consolidated financial statements of the group have been prepared in accordance with International Financial Reporting Standards (IFRS) and its interpretations as issued by the International Accounting Standards Board (IASB).
Financial statements comply with IFRSs	B	True

### Example 4

#### New amendments not yet adopted

Some new Standards, amendments to Standards and interpretations of Standards are not yet effective for annual periods beginning after 1 April 2022 and have not been applied in preparing these consolidated financial statements. New Standards, amendments to Standards and interpretations of Standards that could have potential effect on the consolidated financial statements of the company are:

**Amendments to IAS 12 – *Income Taxes***

On 7 May 2021, the IASB amended IAS 12 *Income Taxes* and published *Deferred Tax related to Assets and Liabilities arising from a Single Transaction* that clarify ...

<b>Element label</b>	<b>ET</b>	<b>Tagged information</b>
Explanation of new Standards or interpretations not applied	T	Some new Standards, amendments to Standards and interpretations of Standards are not yet effective for annual periods beginning after 1 April 2022 and have not been applied in preparing these consolidated financial statements.
New Standards or interpretations not applied	B	True