

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|----|--------|-----|--------|------------|---|---------------------------------|
| 1 | | | | iascf-edap | Explanatory Disclosures and Accounting Policies (abstract) | IAS 1 7 e; IAS 1; IAS 1 91 |
| 2 | 0 | | | iascf-edap | Accounting Policies (abstract) | IAS 1 91 a; IAS 1 97 |
| 3 | 0 | | | iascf-edap | Overall Considerations (abstract) | IAS-SC |
| 4 | 0 | | String | iascf-edap | Entity Information | IAS-SC |
| 5 | 0 | | String | iascf-edap | Name of Reporting Entity | IAS 1 46 a |
| 6 | 0 | | String | iascf-edap | Domicile | IAS 1 102 a |
| 7 | 0 | | String | iascf-edap | Legal Form | IAS 1 102 a |
| 8 | 0 | | String | iascf-edap | Country of Incorporation | IAS 1 102 a |
| 9 | 0 | | String | iascf-edap | Address of Registered Office or Principal Place of Business | IAS 1 102 a |
| 10 | 0 | | String | iascf-edap | Description of Operations and Principal Activities | IAS 1 102 b |
| 11 | 0 | | String | iascf-edap | Name of Parent Entity | IAS 1 102 c |
| 12 | 0 | | String | iascf-edap | Name of Ultimate Parent Entity of Group | IAS 1 102 c |
| 13 | 0 | | String | iascf-edap | Number of Employees at End of Period or Average Over Period | IAS 1 102 d |
| 14 | 0 | | String | iascf-edap | Going Concern Information | IAS 1 23 |
| 15 | 0 | | String | iascf-edap | Statement About Doubt Upon Entity's Ability to Continue as a Going Concern | IAS 1 23 |
| 16 | 0 | | String | iascf-edap | Statement that Financial Statements have Not Been Prepared on Going Concern Basis and Reasons Why | IAS 1 23 |
| 17 | 0 | | String | iascf-edap | Basis of Presentation if Not Going Concern | IAS 1 23 |
| 18 | 0 | | String | iascf-edap | Reason Not Going Concern | IAS 1 23 |
| 19 | 0 | | String | iascf-edap | Presentation of Financial Statements | IAS 1 46 |
| 20 | 0 | | String | iascf-edap | Financial Statement Dates | IAS 1 46 c |
| 21 | 0 | | String | iascf-edap | Nature of Financial Statements (Consolidated or Individual) | IAS 1 46 b |
| 22 | 0 | | String | iascf-edap | Consolidated Financial Statements Not Reported | IAS 27 8 |
| 23 | 0 | | String | iascf-edap | Reasons Why Consolidated Financial Statements have Not Been Produced | IAS 27 8 |
| 24 | 0 | | String | iascf-edap | Bases on Which Subsidiaries are Accounted For in Separate Financial Statements | IAS 27 8 |
| 25 | 0 | | String | iascf-edap | Name of Registered Office of Parent Company that Publishes Consolidated Financial Statements | IAS 27 8 |
| 26 | 0 | | String | iascf-edap | Proportion of Items to Which Different Accounting Policies Applied | IAS 27 21 |
| 27 | 0 | | String | iascf-edap | Reporting Currency | SIC 30 8; SIC 19 10; IAS 1 46 d |
| 28 | 0 | | String | iascf-edap | Reason for Using Different Measurement Currency from Currency of Country in Which Entity is Domiciled | SIC 19 10 a; IAS 21 43 |
| 29 | 0 | | String | iascf-edap | Reason for Any Change in Measurement or Reporting Currency | IAS 21 43; SIC 19 10 b |
| 30 | 0 | | String | iascf-edap | Level of Precision in Financial Statement Figures | IAS 1 46 e |
| 31 | 0 | | String | iascf-edap | Basis of Presentation of Financial Statements | IAS 1 91 a |
| 32 | 0 | | String | iascf-edap | Authorisation of Financial Statements | IAS 10 16 |
| 33 | 0 | | Date | iascf-edap | Date of Authorisation for Issue | IAS 10 16 |
| 34 | 0 | | String | iascf-edap | Body that Gave Authorisation | IAS 10 16 |
| 35 | 0 | | String | iascf-edap | Disclosure of Power to Amend After Issue | IAS 10 16 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|----|--------|-----|----------|------------|--|------------|
| 36 | 0 | | String | iascf-edap | Reclassification of Financial Statement Items | IAS 1 40 |
| 37 | 0 | | Tuple | iascf-edap | Reclassification of Financial Statement Item | IAS 1 40 |
| 38 | 0 | | String | iascf-edap | Description of Reclassification | IAS 1 40 |
| 39 | 0 | | String | iascf-edap | Reason for Change in Classification | IAS 1 40 |
| 40 | 0 | | String | iascf-edap | Item Type Reclassified | IAS 1 40 |
| 41 | 0 | | Monetary | iascf-edap | Amount of Reclassification | IAS 1 40 |
| 42 | 0 | | String | iascf-edap | Reason for Not Reclassifying and Nature of Changes that Would have Been Made | IAS 1 40 |
| 43 | 0 | | String | iascf-edap | Change in Reporting Period | IAS 1 49 |
| 44 | 0 | | String | iascf-edap | Description of Change in Reporting Period | IAS 1 49 |
| 45 | 0 | | String | iascf-edap | Reason for Change in Reporting Period | IAS 1 49 a |
| 46 | 0 | | String | iascf-edap | Disclosure that Comparatives are Not Comparable | IAS 1 49 b |
| 47 | 0 | | String | iascf-edap | IAS Compliance and Adoption | IAS 1 10 |
| 48 | 0 | | String | iascf-edap | First Time Application of IAS as Basis of Presentation of Financial Statements | SIC 8 7 |
| 49 | 0 | | String | iascf-edap | Fact that Amount of Adjustment of Retained Earnings Opening Balance Cannot be Determined when First Applying IAS | SIC 8 7 a |
| 50 | 0 | | String | iascf-edap | Fact that Comparatives Cannot be Provided when First Applying IAS | SIC 8 7 b |
| 51 | 0 | | String | iascf-edap | For Each IAS that Permits a Choice of Transitional Policy, Policy Adopted when First Applying IAS | SIC 8 7 c |
| 52 | 0 | | String | iascf-edap | Statement of IAS Compliance | IAS 1 11 |
| 53 | 0 | | String | iascf-edap | Management Conclusion on Fair Presentation | IAS 1 13 a |
| 54 | 0 | | String | iascf-edap | Compliance with Other IAS | IAS 1 13 b |
| 55 | 0 | | String | iascf-edap | Details of Departures from IAS | IAS 1 13 c |
| 56 | 0 | | Tuple | iascf-edap | Departure from IAS | IAS 1 13 c |
| 57 | 0 | | String | iascf-edap | IAS Standard Departed from | IAS 1 13 c |
| 58 | 0 | | String | iascf-edap | Nature of Departure | IAS 1 13 c |
| 59 | 0 | | String | iascf-edap | Treatment Required by Standard | IAS 1 13 c |
| 60 | 0 | | String | iascf-edap | Why Treatment is Misleading | IAS 1 13 c |
| 61 | 0 | | String | iascf-edap | Financial Impact of Departure from IAS | IAS 1 13 d |
| 62 | 0 | | Monetary | iascf-edap | Financial Impact of Non Compliance on Net Income | IAS 1 13 d |
| 63 | 0 | | Monetary | iascf-edap | Financial Impact of Non Compliance on Liabilities | IAS 1 13 d |
| 64 | 0 | | Monetary | iascf-edap | Financial Impact of Non Compliance on Equity | IAS 1 13 d |
| 65 | 0 | | Monetary | iascf-edap | Financial Impact of Non Compliance on Cash Flows | IAS 1 13 d |
| 66 | 0 | | Monetary | iascf-edap | Financial Impact of Non Compliance on Assets | IAS 1 13 d |
| 67 | 0 | | String | iascf-edap | Early or Future Adoption of International Accounting Standard | IAS 8 46 |
| 68 | 0 | | String | iascf-edap | Nature of Future Changes in Accounting Policy Due to Future Adoption of an IAS | IAS 8 48 |
| 69 | 0 | | String | iascf-edap | Estimated Impact of Future Change in Accounting Policy Due to Future Adoption of an IAS | IAS 8 48 |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|---------|------------|---|-------------|
| 70 | 0 | | Tuple | iascf-edap | Standards that have Been Adopted by Reporting Entity Before Effective Date | IAS 1 19 |
| 71 | 0 | | String | iascf-edap | Standard Adopted Before Effective Date | IAS 1 19 |
| 72 | 0 | | String | iascf-edap | Comments Relating to Standard Adopted Before Effective Date | IAS 1 19 |
| 73 | 0 | | | iascf-edap | Assets Policies (abstract) | IAS 1 97 |
| 74 | 0 | | String | iascf-edap | Property, Plant and Equipment Policy | IAS 1 99 e |
| 75 | 0 | | String | iascf-edap | Measurement Basis for Property, Plant and Equipment (Cost or Valuation) | IAS 16 60 a |
| 76 | 0 | | String | iascf-edap | Measurement Basis for Buildings | IAS 16 60 a |
| 77 | 0 | | String | iascf-edap | Measurement Basis for Plant and Equipment | IAS 16 60 a |
| 78 | 0 | | String | iascf-edap | Measurement Basis for Fixtures and Fittings | IAS 16 60 a |
| 79 | 0 | | String | iascf-edap | Measurement Basis for Motor Vehicles | IAS 16 60 a |
| 80 | 0 | | String | iascf-edap | Measurement Basis for Leasehold Improvements | IAS 16 60 a |
| 81 | 0 | | String | iascf-edap | Measurement Basis for Other Property, Plant and Equipment | IAS 16 60 a |
| 82 | 0 | | String | iascf-edap | Depreciation Methods for Property, Plant and Equipment | IAS 16 60 b |
| 83 | 0 | | String | iascf-edap | Depreciation Method for Buildings | IAS 16 60 b |
| 84 | 0 | | String | iascf-edap | Depreciation Method for Plant and Equipment | IAS 16 60 b |
| 85 | 0 | | String | iascf-edap | Depreciation Method for Fixtures and Fittings | IAS 16 60 b |
| 86 | 0 | | String | iascf-edap | Depreciation Method for Motor Vehicles | IAS 16 60 b |
| 87 | 0 | | String | iascf-edap | Amortisation Method for Leasehold Improvements | IAS 16 60 b |
| 88 | 0 | | String | iascf-edap | Depreciation Method for Other Property, Plant and Equipment | IAS 16 60 b |
| 89 | 0 | | String | iascf-edap | Estimated Useful Lives or Depreciation Rates for Property, Plant and Equipment | IAS 16 60 c |
| 90 | 0 | | String | iascf-edap | Method Used for Depreciating Property, Plant and Equipment (Life or Rate) | IAS 16 60 c |
| 91 | 0 | | String | iascf-edap | Life or Rate for Buildings | IAS 16 60 c |
| 92 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Buildings | IAS 16 60 c |
| 93 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Buildings | IAS 16 60 c |
| 94 | 0 | | String | iascf-edap | Life or Rate for Plant and Equipment | IAS 16 60 c |
| 95 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Plant and Equipment | IAS 16 60 c |
| 96 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Plant and Equipment | IAS 16 60 c |
| 97 | 0 | | String | iascf-edap | Life or Rate for Fixtures and Fittings | IAS 16 60 c |
| 98 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Fixtures and Fittings | IAS 16 60 c |
| 99 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Fixtures and Fittings | IAS 16 60 c |
| 100 | 0 | | String | iascf-edap | Life or Rate for Motor Vehicles | IAS 16 60 c |
| 101 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Motor Vehicles | IAS 16 60 c |
| 102 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Motor Vehicles | IAS 16 60 c |
| 103 | 0 | | String | iascf-edap | Life or Rate for Leasehold Improvements | IAS 16 60 c |
| 104 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Leasehold Improvements | IAS 16 60 c |
| 105 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Leasehold Improvements | IAS 16 60 c |
| 106 | 0 | | String | iascf-edap | Life or Rate for Other Property, Plant and Equipment | IAS 16 60 c |

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|-----|--------|-----|----------|------------|---|--|
| 107 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Other Property, Plant and Equipment | IAS 16 60 c |
| 108 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Other Property, Plant and Equipment | IAS 16 60 c |
| 109 | 0 | | String | iascf-edap | Depreciation Method for Revalued Assets | IAS 16 33 |
| 110 | 0 | | String | iascf-edap | Policy for Estimating Site Restoration Costs | IAS 16 61 b |
| 111 | 0 | | String | iascf-edap | Investment Property Policy | IAS 1 99 h |
| 112 | 0 | | String | iascf-edap | Basis Used for Subsequent Measurement | IAS 40 66 b |
| 113 | 0 | | String | iascf-edap | Subsequent Measurement Using Cost Model | IAS 1 99 h |
| 114 | 0 | | String | iascf-edap | Methods and Significant Assumptions for Fair Values | IAS 40 66 b |
| 115 | 0 | | String | iascf-edap | Estimated Useful Lives or Depreciation Rates | IAS 40 69 b |
| 116 | 0 | | String | iascf-edap | Method Used for Depreciating Investment Property(Life or Rate) | IAS 40 69 a |
| 117 | 0 | | String | iascf-edap | Life or Rate for Investment Property | IAS 40 69 b |
| 118 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Investment Property | IAS 40 69 b |
| 119 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Investment Property | IAS 40 69 b |
| 120 | 0 | | String | iascf-edap | Intangible Assets Policy | IAS 1 99 e |
| 121 | 0 | | String | iascf-edap | Recognition and Measurement Basis of Intangible Assets | IAS 1 99 e |
| 122 | 0 | | String | iascf-edap | Internally Generated Intangible Assets, Research and Development | IAS 1 99 e |
| 123 | 0 | | String | iascf-edap | Goodwill | IAS 1 99 e |
| 124 | 0 | | String | iascf-edap | Negative Goodwill | IAS 1 99 e |
| 125 | 0 | | String | iascf-edap | Patents, Trademarks and Other Rights | IAS 1 99 e |
| 126 | 0 | | Monetary | iascf-edap | Computer Software | IAS 1 99 e |
| 127 | 0 | | String | iascf-edap | Other Intangible Assets | IAS 1 99 e |
| 128 | 0 | | String | iascf-edap | Amortisation Methods for Intangible Assets | IAS 38 107 b; IAS 1 99 e |
| 129 | 0 | | String | iascf-edap | Amortisation Method for Development Costs | IAS 38 107 b |
| 130 | 0 | | String | iascf-edap | Amortisation Method for Goodwill | IAS 38 107 b |
| 131 | 0 | | String | iascf-edap | Amortisation Method for Negative Goodwill | IAS 38 107 b |
| 132 | 0 | | String | iascf-edap | Amortisation Method for Patents, Trademarks and Other Rights | IAS 38 107 b |
| 133 | 0 | | String | iascf-edap | Amortisation Method for Computer Software | IAS 38 107 b |
| 134 | 0 | | String | iascf-edap | Amortisation Method for Other Intangible Assets | IAS 38 107 b |
| 135 | 0 | | String | iascf-edap | Estimated Useful Lives or Amortisation Rates Used for Intangible Assets | IAS 38 107 a; IAS 22 88 a; IAS 22 91 b |
| 136 | 0 | | String | iascf-edap | Method Used for Amortising Intangible Assets (Life or Rate) | IAS 38 107 b |
| 137 | 0 | | String | iascf-edap | Life or Rate for Development Costs | IAS 38 107 a |
| 138 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Development Costs | IAS 38 107 a |
| 139 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Development Costs | IAS 38 107 a |
| 140 | 0 | | String | iascf-edap | Life or Rate for Goodwill | IAS 38 107 a |
| 141 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Goodwill | IAS 38 107 a |
| 142 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Goodwill | IAS 38 107 a |
| 143 | 0 | | String | iascf-edap | Life or Rate for Negative Goodwill | IAS 38 107 a |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|---------|------------|---|-------------------------------------|
| 144 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Negative Goodwill | IAS 38 107 a |
| 145 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Negative Goodwill | IAS 38 107 a |
| 146 | 0 | | String | iascf-edap | Life or Rate for Patents, Trademarks and Other Rights | IAS 38 107 a |
| 147 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Patents, Trademarks and Other Rights | IAS 38 107 a |
| 148 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Patents, Trademarks and Other Rights | IAS 38 107 a |
| 149 | 0 | | String | iascf-edap | Life or Rate for Computer Software | IAS 38 107 a |
| 150 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Computer Software | IAS 38 107 a |
| 151 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Computer Software | IAS 38 107 a |
| 152 | 0 | | String | iascf-edap | Life or Rate for Other Intangible Assets | IAS 38 107 a |
| 153 | 0 | | Decimal | iascf-edap | Minimum Life or Rate for Other Intangible Assets | IAS 38 107 a |
| 154 | 0 | | Decimal | iascf-edap | Maximum Life or Rate for Other Intangible Assets | IAS 38 107 a |
| 155 | 0 | | String | iascf-edap | Biological Assets Policy | IAS 41 49 c; IAS 41 47 |
| 156 | 0 | | String | iascf-edap | Methods and Significant Assumptions Applied in Determining Fair Value of Agricultural Produce and Biological Assets | IAS 41 47 |
| 157 | 0 | | String | iascf-edap | Financial Risk Management Strategies Related to Agricultural Activity | IAS 41 49 c |
| 158 | 0 | | String | iascf-edap | Investments in Subsidiaries Policy | IAS 27 32 c; IAS 1 99 b |
| 159 | 0 | | String | iascf-edap | Accounting for Subsidiaries in Parent's Separate Financial Statements | IAS 1 99 b; IAS 27 32 c |
| 160 | 0 | | String | iascf-edap | Investments in Associates Policy | IAS 1 99 b; IAS 28 27 b; IAS 1 99 i |
| 161 | 0 | | String | iascf-edap | Accounting for Associates in Parent's Separate Financial Statements | IAS 1 99 b; IAS 28 27 b |
| 162 | 0 | | String | iascf-edap | Accounting for Associates in Consolidated Accounts | IAS 28 27 b; IAS 1 99 b |
| 163 | 0 | | String | iascf-edap | Investments in Joint Ventures Policy | IAS 1 99 d; IAS 1 99 i |
| 164 | 0 | | String | iascf-edap | Accounting for Joint Ventures in Parent's Separate Financial Statements | IAS 1 99 i; IAS 1 99 d |
| 165 | 0 | | String | iascf-edap | Accounting for Joint Ventures in Consolidated Accounts | IAS 1 99 i; IAS 1 99 d |
| 166 | 0 | | String | iascf-edap | Deferred Tax Assets Policy | IAS 1 99 m |
| 167 | 0 | | String | iascf-edap | Hedging Instruments Policy | IAS 1 99 p; IAS 39 169 |
| 168 | 0 | | String | iascf-edap | Cash Flow Hedge | IAS 39 169 a; IAS 1 99 p |
| 169 | 0 | | String | iascf-edap | Fair Value Hedge | IAS 39 169 a; IAS 1 99 p |
| 170 | 0 | | String | iascf-edap | Hedge of Net Investment | IAS 1 99 p; IAS 39 169 a |
| 171 | 0 | | String | iascf-edap | Inventories Policy | IAS 1 99 l |
| 172 | 0 | | String | iascf-edap | Inventory Measurement Policy | IAS 1 99 l; IAS 2 34 a |
| 173 | 0 | | String | iascf-edap | Inventory Cost Formulas | IAS 2 34 a |
| 174 | 0 | | String | iascf-edap | Trade and Other Receivables Policy | IAS 32 47 b |
| 175 | 0 | | String | iascf-edap | Trade Receivables Policy | IAS 32 47 b; IAS 32 A4; IAS 1 99 i |
| 176 | 0 | | String | iascf-edap | Bad and Doubtful Debts Policy | IAS 32 47 b |
| 177 | 0 | | String | iascf-edap | Notes, Advances and Loans Receivable Policy | IAS 32 47 b; IAS 32 A4 |
| 178 | 0 | | String | iascf-edap | Bonds Receivable Policy | IAS 32 47 b; IAS 1 99 i; IAS 32 A4 |
| 179 | 0 | | String | iascf-edap | Finance Lease Receivables Policy | IAS 32 47 b; IAS 32 A6; IAS 1 99 j |
| 180 | 0 | | String | iascf-edap | Other Receivables Policy | IAS 32 47 b |

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|-----|--------|-----|--------|------------|--|---------------------------|
| 181 | 0 | | String | iascf-edap | Prepayments Policy | IAS-SC |
| 182 | 0 | | String | iascf-edap | Cash and Cash Equivalents Policy | IAS 1 99 r; IAS 32 47 b |
| 183 | 0 | | String | iascf-edap | Definition of Cash and Cash Equivalents | IAS 1 99 r; IAS 32 47 b |
| 184 | 0 | | String | iascf-edap | Bank Overdraft Policy | IAS 1 99 r; IAS 32 47 b |
| 185 | 0 | | String | iascf-edap | Leases as Lessor Policy | IAS 1 99 j |
| 186 | 0 | | String | iascf-edap | Finance Leases as Lessor Policy | IAS 1 99 j |
| 187 | 0 | | String | iascf-edap | Operating Leases as Lessor Policy | IAS 1 99 j |
| 188 | 0 | | String | iascf-edap | Construction Contracts Policy | IAS 1 99 g |
| 189 | 0 | | String | iascf-edap | Construction Contract Revenue Recognition | IAS 11 39 b; IAS 1 99 g |
| 190 | 0 | | String | iascf-edap | Method to Determine Percentage of Completion of Construction Contracts | IAS 11 39 c; IAS 1 99 g |
| 191 | 0 | | String | iascf-edap | Financial Assets Policy | IAS 1 99 i; IAS 32 47 b |
| 192 | 0 | | String | iascf-edap | Financial Assets Held for Trading Policy | IAS 39 167; IAS 32 47 b |
| 193 | 0 | | String | iascf-edap | Treatment of Regular Way Purchases and Sales | IAS 39 167 c |
| 194 | 0 | | String | iascf-edap | Methods and Significant Assumptions for Fair Values of Financial Assets Held for Trading | IAS 39 167 a |
| 195 | 0 | | String | iascf-edap | Held to Maturity Investments Policy | IAS 32 47 b; IAS 39 167 |
| 196 | 0 | | String | iascf-edap | Treatment of Regular Way Purchases and Sales | IAS 39 167 c |
| 197 | 0 | | String | iascf-edap | Originated Loans and Receivables Policy | IAS 32 47 b; IAS 39 167 |
| 198 | 0 | | String | iascf-edap | Treatment of Regular Way Purchases and Sales | IAS 39 167 c |
| 199 | 0 | | String | iascf-edap | Available for Sale Financial Assets Policy | IAS 32 47 b; IAS 39 167 |
| 200 | 0 | | String | iascf-edap | Treatment of Regular Way Purchases and Sales | IAS 39 167 c |
| 201 | 0 | | String | iascf-edap | Treatment for Fair Value Gains and Losses | IAS 39 167 b |
| 202 | 0 | | String | iascf-edap | Methods and Significant Assumptions for Fair Values of Available for Sale Financial Assets | IAS 39 167 a |
| 203 | 0 | | String | iascf-edap | Method and Significant Assumptions Applied in Estimating Fair Values | IAS 39 167 a; IAS 32 47 b |
| 204 | 0 | | String | iascf-edap | Non Hedging Derivative Financial Instruments Policy | IAS 32 47 b; IAS 39 167 a |
| 205 | 0 | | String | iascf-edap | Put and Call Options Policy | IAS 32 A10 |
| 206 | 0 | | String | iascf-edap | Forward Contracts Policy | IAS 32 A11 |
| 207 | 0 | | String | iascf-edap | Swaps Policy | IAS 32 A12 |
| 208 | 0 | | String | iascf-edap | Futures Contracts Policy | IAS 32 A12 |
| 209 | 0 | | String | iascf-edap | Interests Accounted for as Financial Assets | IAS 1 99 i; IAS 32 47 b |
| 210 | 0 | | String | iascf-edap | Joint Ventures Accounted for as Financial Assets | IAS 32 47 b; IAS 1 99 i |
| 211 | 0 | | String | iascf-edap | Associates Accounted for as Financial Assets | IAS 1 99 i; IAS 32 47 b |
| 212 | 0 | | String | iascf-edap | Subsidiaries Accounted for as Financial Assets | IAS 1 99 i; IAS 32 47 b |
| 213 | 0 | | String | iascf-edap | Impairment of Assets Policy | IAS 1 99 e |
| 214 | 0 | | String | iascf-edap | Other Assets Policy | IAS 1 99 |
| 215 | 0 | | | iascf-edap | Liabilities and Equity Policies (abstract) | IAS 1 99 |
| 216 | 0 | | String | iascf-edap | Equity Instruments Policy | IAS 32 47 b |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|----------|--------|------------|---|-----------------------------------|
| 217 | 0 | | String | iascf-edap | Treasury Shares Policy | IAS 32 47 b |
| 218 | 0 | | String | iascf-edap | Dividend Policy | IAS 32 47 b |
| 219 | 0 | | String | iascf-edap | Rights Issues Policy | IAS 32 47 b |
| 220 | 0 | | String | iascf-edap | Warrants Policy | IAS 32 47 b |
| 221 | 0 | | String | iascf-edap | Options Policy | IAS 32 47 b |
| 222 | 0 | | String | iascf-edap | Other Equity Instrument Policies Policy | IAS 32 47 b |
| 223 | 0 | | String | iascf-edap | Interest Bearing Borrowings Policy | IAS 23 9; IAS 23 29 a; IAS 1 99 f |
| 224 | 0 | | String | iascf-edap | Capitalisation of Borrowing Costs Policy | IAS 23 29 a; SIC 2 3; IAS 23 9 |
| 225 | 0 | Monetary | | iascf-edap | Capitalisation Rate Used to Determine Amount of Borrowing Costs Eligible for Capitalisation | IAS 23 29 c |
| 226 | 0 | | String | iascf-edap | Non Interest Bearing Borrowings Policy | IAS-CP |
| 227 | 0 | | String | iascf-edap | Provisions Policy | IAS 1 99 n |
| 228 | 0 | | String | iascf-edap | Post Employment Benefit Obligation Policy | IAS 1 99 o |
| 229 | 0 | | String | iascf-edap | Defined Contribution Plans Policy | IAS 1 99 o |
| 230 | 0 | | String | iascf-edap | Defined Benefit Plans Policy | IAS 19 120 a; IAS 1 99 o |
| 231 | 0 | | String | iascf-edap | Accounting Policy on Actuarial Gain and Loss Recognition for Defined Benefit Plan | IAS 19 120 a |
| 232 | 0 | | String | iascf-edap | Deferred Income Policy | IAS-CP |
| 233 | 0 | | String | iascf-edap | Deferred Tax Liabilities Policy | IAS 1 99 i |
| 234 | 0 | | String | iascf-edap | Trade Payables Policy | IAS 32 47 b |
| 235 | 0 | | String | iascf-edap | Financial Liabilities Policy | IAS 1 99 i; IAS 32 47 b |
| 236 | 0 | | String | iascf-edap | Financial Liabilities Held for Trading Policy | IAS 32 47 b; IAS 1 99 i |
| 237 | 0 | | String | iascf-edap | Other Financial Liabilities Policy | IAS 32 47 b |
| 238 | 0 | | String | iascf-edap | Convertible Loan Notes Policy | IAS 32 47 b |
| 239 | 0 | | String | iascf-edap | Advances from Other Parties Policy | IAS 32 47 b; IAS 32 A4 |
| 240 | 0 | | String | iascf-edap | Bonds Payable Policy | IAS 32 A4; IAS 32 47 b |
| 241 | 0 | | String | iascf-edap | Derivative Financial Instruments Policy | IAS 32 47 b |
| 242 | 0 | | String | iascf-edap | Options Policy | IAS 32 47 b; IAS 32 A10 |
| 243 | 0 | | String | iascf-edap | Forward Contracts Policy | IAS 32 47 b; IAS 32 A11 |
| 244 | 0 | | String | iascf-edap | Swaps Policy | IAS 32 47 b; IAS 32 A12 |
| 245 | 0 | | String | iascf-edap | Futures Contracts Policy | IAS 32 A12; IAS 32 47 b |
| 246 | 0 | | String | iascf-edap | Finance Leases as Lessee Policy | IAS 1 99 j |
| 247 | 0 | | String | iascf-edap | Other Liabilities Policy | IAS 1 99; IAS 1 97 b |
| 248 | 0 | | | iascf-edap | Income Statement Policies (abstract) | IAS 1 99 a |
| 249 | 0 | | String | iascf-edap | Revenue Recognition Policy | IAS 18 35 a; IAS 1 99 a |
| 250 | 0 | | String | iascf-edap | Revenue Recognition Policy for Sale of Goods | IAS 18 35 a |
| 251 | 0 | | String | iascf-edap | Revenue Recognition Policy for Sale of Services | IAS 18 35 a |
| 252 | 0 | | String | iascf-edap | Revenue Recognition Policy for Interest Income | IAS 18 35 a |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|--------|------------|--|-------------------------|
| 253 | 0 | | String | iascf-edap | Revenue Recognition Policy for Royalties | IAS 18 35 a |
| 254 | 0 | | String | iascf-edap | Revenue Recognition Policy for Dividends | IAS 18 35 a |
| 255 | 0 | | String | iascf-edap | Method to Determine Stage of Completion of Services | IAS 18 35 a |
| 256 | 0 | | String | iascf-edap | Income Taxes Policy | IAS 1 99 m |
| 257 | 0 | | String | iascf-edap | Research and Development Costs Policy | IAS 1 99 k |
| 258 | 0 | | | iascf-edap | Other Policies (abstract) | IAS 1 99 |
| 259 | 0 | | String | iascf-edap | Business Combinations Policy | IAS 22 86 b; IAS 1 99 c |
| 260 | 0 | | String | iascf-edap | Change in Accounting Policy | IAS 8 53 |
| 261 | 0 | | String | iascf-edap | Change in Accounting Estimate Policy | IAS 8 30 |
| 262 | 0 | | String | iascf-edap | Consolidation Principles Policy | IAS 1 99 b |
| 263 | 0 | | String | iascf-edap | Financial Instruments Policy | IAS 32 |
| 264 | 0 | | String | iascf-edap | Risk Management Policy | IAS 32 43A |
| 265 | 0 | | String | iascf-edap | Financial Risk Management Objectives | IAS 32 49 |
| 266 | 0 | | String | iascf-edap | Hedging Policy | IAS 32 49 |
| 267 | 0 | | String | iascf-edap | Price Risk | IAS 32 43A |
| 268 | 0 | | String | iascf-edap | Currency Risk | IAS 32 43A |
| 269 | 0 | | String | iascf-edap | Interest Rate Risk | IAS 32 43A |
| 270 | 0 | | String | iascf-edap | Market Risk | IAS 32 43A |
| 271 | 0 | | String | iascf-edap | Credit Risk | IAS 32 43A |
| 272 | 0 | | String | iascf-edap | Liquidity Risk | IAS 32 43A |
| 273 | 0 | | String | iascf-edap | Cash Flow Risk | IAS 32 43A |
| 274 | 0 | | String | iascf-edap | Other Risks | IAS 32 43A |
| 275 | 0 | | String | iascf-edap | Accounting Policies for Financial Instruments | IAS 32 47 b |
| 276 | 0 | | String | iascf-edap | Information on Legal Form if Different from Presentation Form | IAS 32 50 |
| 277 | 0 | | String | iascf-edap | Commodity Linked Financial Instruments | IAS 32 A16 |
| 278 | 0 | | String | iascf-edap | Perpetual Debt Instruments | IAS 32 A19 |
| 279 | 0 | | String | iascf-edap | Securitization | IAS 32 53 a |
| 280 | 0 | | String | iascf-edap | Defeasance of Debt | IAS 32 53 b |
| 281 | 0 | | String | iascf-edap | Synthetic Financial Instruments | IAS 32 53 c |
| 282 | 0 | | String | iascf-edap | Financial Instruments Acquired or Issued as Hedges of Risk Exposures | IAS 32 53 d |
| 283 | 0 | | String | iascf-edap | Off Market Interest Rates on Issue | IAS 32 53 e |
| 284 | 0 | | String | iascf-edap | Criteria Applied in Recognition and Derecognition of Financial Assets and Financial Liabilities | IAS 32 52 a |
| 285 | 0 | | String | iascf-edap | Basis for Measuring Financial Assets and Liabilities | IAS 32 52 b |
| 286 | 0 | | String | iascf-edap | Basis for Recognising and Measuring Income and Expense Arising from Financial Assets and Financial Liabilities | IAS 32 52 c |
| 287 | 0 | | String | iascf-edap | Specification of Where Gains and Losses on Available for Sale Instruments are Disclosed | IAS 39 167 b |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|--|
| 288 | 0 | | String | iascf-edap | Method and Assumptions Applied in Estimating Fair Values of Financial Assets and Liabilities Carried at Fair Values By Class | IAS 39 167 a |
| 289 | 0 | | String | iascf-edap | Specification of Whether Regular Way Transactions are Accounted For At Trade or Settlement Date | IAS 39 167 c |
| 290 | 0 | | String | iascf-edap | Foreign Currency Translation Policy | IAS 1 99 p |
| 291 | 0 | | String | iascf-edap | Accounting for Foreign Currency Transactions | IAS 1 99 p |
| 292 | 0 | | String | iascf-edap | Translation of Financial Statements | IAS 1 99 p |
| 293 | 0 | | String | iascf-edap | Fundamental Errors Policy | IAS-CP |
| 294 | 0 | | String | iascf-edap | Government Grants Policy | IAS 1 99 t; IAS 20 39 a |
| 295 | 0 | | String | iascf-edap | Hyperinflationary Accounting Policy | IAS 29 39 a; IAS 1 99 s |
| 296 | 0 | | String | iascf-edap | Approach Applied in Accounting in Hyperinflationary Economies (Historical or Current Cost) | IAS 29 39 b |
| 297 | 0 | | String | iascf-edap | Restructuring Charges Policy | IAS 37 10 |
| 298 | 0 | | String | iascf-edap | Segment Reporting Policy | IAS 1 99 q |
| 299 | 0 | | String | iascf-edap | Employee Compensation Plans Policy | IAS 19 126 |
| 300 | 0 | | String | iascf-edap | Termination Benefits Policy | IAS 1 99 o |
| 301 | 0 | | String | iascf-edap | Equity Compensation Plans Policy | IAS 19 147 b |
| 302 | 0 | | String | iascf-edap | Other Long Term Employment Benefit Policies | IAS 1 99 o |
| 303 | 0 | | String | iascf-edap | Other Significant Accounting Policies | IAS 1 99 |
| 304 | 0 | | | iascf-edap | Explanatory Disclosures (abstract) | IAS 1 7 e |
| 305 | 0 | | | iascf-edap | Assets Disclosures (abstract) | IAS 1 99 e; IAS 1 66 c; IAS 1 66 b |
| 306 | 0 | | String | iascf-edap | Property, Plant and Equipment Disclosures | IAS 16 60; IAS 1 73 a |
| 307 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment, Net, Total, at Cost | IAS 16 60 e |
| 308 | 1 | | Monetary | iascf-edap | Construction in Progress, at Cost | IAS 16 61 c |
| 309 | 1 | | Monetary | iascf-edap | Land, at Cost | IAS 16 60 e; IAS 16 60 a; IAS 16 35 b; IAS 16 35 a |
| 310 | 1 | | Monetary | iascf-edap | Buildings, Net, at Cost | IAS 16 60 a; IAS 16 35 b |
| 311 | 1 | | Monetary | iascf-edap | Plant and Equipment, Net, at Cost | IAS 16 35; IAS 16 60 e |
| 312 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Net, at Cost | IAS 16 35; IAS 16 60 e |
| 313 | 1 | | Monetary | iascf-edap | Motor Vehicles, Net, at Cost | IAS 16 60 e |
| 314 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Net, at Cost | IAS 16 60 e |
| 315 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment, Net, at Cost | IAS 16 35; IAS 16 60 e |
| 316 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment, Net, Total, at Valuation | IAS 16 60 e |
| 317 | 1 | | Monetary | iascf-edap | Construction in Progress, at Valuation | IAS 16 61 c |
| 318 | 1 | | Monetary | iascf-edap | Land, at Valuation | IAS 16 35 b; IAS 16 60 e; IAS 16 35 a; IAS 16 60 a |
| 319 | 1 | | Monetary | iascf-edap | Buildings, Net, at Valuation | IAS 16 60 a; IAS 16 35 b |
| 320 | 1 | | Monetary | iascf-edap | Plant and Equipment, Net, at Valuation | IAS 16 60 e; IAS 16 35 |
| 321 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Net, at Valuation | IAS 16 35; IAS 16 60 e |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|----------------------------|
| 322 | 1 | | Monetary | iascf-edap | Motor Vehicles, Net, at Valuation | IAS 16 60 e |
| 323 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Net, at Valuation | IAS 16 60 e |
| 324 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment, Net, at Valuation | IAS 16 60 e; IAS 16 35 |
| 325 | 0 | | | iascf-edap | Movements in Property, Plant and Equipment (abstract) | IAS 16 60 e |
| 326 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment, Gross | IAS 16 60 d |
| 327 | 1 | | Monetary | iascf-edap | Construction Work In Progress, Ending Balance | IAS 16 61 c; IAS 16 60 d |
| 328 | 1 | | Monetary | iascf-edap | Construction Work In Progress, Changes | IAS 16 60 e |
| 329 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i; IAS 16 61 c |
| 330 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 331 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 332 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 333 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 d |
| 334 | 1 | | Monetary | iascf-edap | Construction Work In Progress, Beginning Balance | IAS 16 60 d |
| 335 | 1 | | Monetary | iascf-edap | Land, Ending Balance | IAS 16 60 d |
| 336 | 1 | | Monetary | iascf-edap | Land, Changes | IAS 16 60 e |
| 337 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 338 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 339 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 340 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 341 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 342 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 343 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 344 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 345 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 346 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 347 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 348 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 349 | 1 | | Monetary | iascf-edap | Land, Beginning Balance | IAS 16 60 d |
| 350 | 1 | | Monetary | iascf-edap | Buildings, Gross, Ending Balance | IAS 16 60 d |
| 351 | 1 | | Monetary | iascf-edap | Buildings, Gross, Changes | IAS 16 60 e |
| 352 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 353 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 354 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 355 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 356 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 357 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 358 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|------------------|
| 359 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 360 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 361 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 362 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 363 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 364 | 1 | | Monetary | iascf-edap | Buildings, Gross, Beginning Balance | IAS 16 60 d |
| 365 | 1 | | Monetary | iascf-edap | Plant and Machinery, Gross | IAS 16 60 d |
| 366 | 1 | | Monetary | iascf-edap | Plant, Equipment and Machinery, Gross, Changes | IAS 16 60 e |
| 367 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 368 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 369 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 370 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 371 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 372 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 373 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 374 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 375 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 376 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 377 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 378 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 379 | 1 | | Monetary | iascf-edap | Plant Equipment and Machinery, Gross, Beginning Balance | IAS 16 60 d |
| 380 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Gross, Ending Balance | IAS 16 60 d |
| 381 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Gross, Changes | IAS 16 60 e |
| 382 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 383 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 384 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 385 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 386 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 387 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 388 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 389 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 390 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 391 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 392 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 393 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 394 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Beginning Balance | IAS 16 60 d |
| 395 | 1 | | Monetary | iascf-edap | Motor Vehicles, Gross, Ending Balance | IAS 16 60 d |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|------------------|
| 396 | 1 | | Monetary | iascf-edap | Motor Vehicles, Gross, Changes | IAS 16 60 e |
| 397 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 398 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 399 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 400 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 401 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 402 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 403 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 404 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 405 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 406 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 407 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 408 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 409 | 1 | | Monetary | iascf-edap | Motor Vehicles, Gross, Beginning Balance | IAS 16 60 d |
| 410 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Gross | IAS 16 60 d |
| 411 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Gross, Changes | IAS 16 60 e |
| 412 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 413 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 414 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 415 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 416 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 417 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 418 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 419 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 420 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 421 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 422 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 423 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 424 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Gross, Beginning Balance | IAS 16 60 d |
| 425 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment, Gross, Ending Balance | IAS 16 60 d |
| 426 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment, Gross, Changes | IAS 16 60 e |
| 427 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 428 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 429 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 430 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 431 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 432 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|---|
| 433 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 434 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 435 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 436 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 437 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 438 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 439 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment, Beginning Balance | IAS 16 60 d |
| 440 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment, Gross, Total, Ending Balance | IAS 16 60 d |
| 441 | 1 | | Monetary | iascf-edap | Property, Plant and Equipment, Gross, Total, Changes | IAS 16 60 e |
| 442 | 1 | | Monetary | iascf-edap | Additions | IAS 16 60 e i |
| 443 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 16 60 e iii |
| 444 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 445 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 16 60 e iv |
| 446 | 1 | | Monetary | iascf-edap | Revaluation Increases Recognised in Income | IAS 16 60 e iv |
| 447 | 1 | | Monetary | iascf-edap | Impairment Reversals Recognised in Equity | IAS 16 60 e iv |
| 448 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 16 60 e iv |
| 449 | 1 | | Monetary | iascf-edap | Revaluation Decreases Recognised in Income | IAS 16 60 e iv |
| 450 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Equity | IAS 16 60 e iv |
| 451 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 452 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 453 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 454 | 1 | | Monetary | iascf-edap | Property, Plant and Equipment, Gross, Total, Beginning Balance | IAS 16 60 d |
| 455 | 0 | | | iascf-edap | Movements in Accumulated Depreciation and Impairment, Property, Plant and Equipment (abstract) | IAS 16 60 e |
| 456 | 0 | | Monetary | iascf-edap | Accumulated Depreciation and Impairment, Property, Plant and Equipment | IAS 16 60 d; IAS 16 60 v; IAS 16 60 vii |
| 457 | 1 | | Monetary | iascf-edap | Buildings, Accumulated Depreciation and Impairment, Ending Balance | IAS 16 60 d |
| 458 | 1 | | Monetary | iascf-edap | Buildings, Accumulated Depreciation and Impairment, Changes | IAS 16 60 d |
| 459 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 460 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 461 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 462 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 463 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 464 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 465 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 466 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 467 | 1 | | Monetary | iascf-edap | Buildings, Accumulated Depreciation and Impairment, Beginning Balance | IAS 16 60 d |
| 468 | 1 | | Monetary | iascf-edap | Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Ending Balance | IAS 16 60 d |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|------------------|
| 469 | 1 | | Monetary | iascf-edap | Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Changes | IAS 16 60 e |
| 470 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 471 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 472 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 473 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 474 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 475 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 476 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 477 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 478 | 1 | | Monetary | iascf-edap | Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Beginning Balance | IAS 16 60 d |
| 479 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Accumulated Depreciation and Impairment, Ending Balance | IAS 16 60 d |
| 480 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Accumulated Depreciation and Impairments, Changes | IAS 16 60 e |
| 481 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 482 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 483 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 484 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 485 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 486 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 487 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 488 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 489 | 1 | | Monetary | iascf-edap | Fixtures and Fittings, Accumulated Depreciation and Impairments, Beginning Balance | IAS 16 60 d |
| 490 | 1 | | Monetary | iascf-edap | Motor Vehicles, Accumulated Depreciation and Impairment, Ending Balance | IAS 16 60 d |
| 491 | 1 | | Monetary | iascf-edap | Motor Vehicles, Accumulated Depreciation and Impairment, Changes | IAS 16 60 e |
| 492 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 493 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 494 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 495 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 496 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 497 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 498 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 499 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 500 | 1 | | Monetary | iascf-edap | Motor Vehicles, Accumulated Depreciation and Impairment, Beginning Balance | IAS 16 60 d |
| 501 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Accumulated Amortisation and Impairment, Ending Balance | IAS 16 60 d |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|------------------|
| 502 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Accumulated Amortisation and Impairment, Changes | IAS 16 60 e |
| 503 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 504 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 505 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 506 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 507 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 508 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 509 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 510 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 511 | 1 | | Monetary | iascf-edap | Leasehold Improvements, Accumulated Amortisation and Impairment, Beginning Balance | IAS 16 60 d |
| 512 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment Accumulated Depreciation, Ending Balance | IAS 16 60 d |
| 513 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment Accumulated Depreciation, Changes | IAS 16 60 e |
| 514 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 515 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 516 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 517 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 518 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 519 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 520 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ix |
| 521 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 522 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment Accumulated Depreciation and Impairment, Beginning Balance | IAS 16 60 d |
| 523 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment Accumulated Depreciation and Impairment, Total, Ending Balance | IAS 16 60 d |
| 524 | 1 | | Monetary | iascf-edap | Property, Plant and Equipment Accumulated Depreciation and Impairment, Total, Changes | IAS 16 60 e |
| 525 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 16 60 e vii |
| 526 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 36 113 a |
| 527 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 36 113 b |
| 528 | 1 | | Monetary | iascf-edap | Disposals | IAS 16 60 e ii |
| 529 | 1 | | Monetary | iascf-edap | Disposals through Business Divestiture | IAS 16 60 e ii |
| 530 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 16 60 e viii |
| 531 | 1 | | Monetary | iascf-edap | Transfers to Assets Held for Sale | IAS 16 60 e ii |
| 532 | 1 | | Monetary | iascf-edap | Other Movements | IAS 16 60 e ix |
| 533 | 1 | | Monetary | iascf-edap | Property, Plant and Equipment Accumulated Depreciation, Total, Beginning Balance | IAS 16 60 d |
| 534 | 0 | | String | iascf-edap | Property, Plant and Equipment Under Finance Leases | IAS 17 23 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|----------------------|
| 535 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment Under Finance Leases, Total | IAS 17 23 a |
| 536 | 1 | | Monetary | iascf-edap | Land Under Finance Leases | IAS 17 23 a |
| 537 | 1 | | Monetary | iascf-edap | Buildings Under Finance Leases | IAS 17 23 a |
| 538 | 1 | | Monetary | iascf-edap | Plant Equipment and Machinery Under Finance Leases | IAS 17 23 a |
| 539 | 1 | | Monetary | iascf-edap | Fixtures and Fittings Under Finance Leases | IAS 17 23 a |
| 540 | 1 | | Monetary | iascf-edap | Motor Vehicles Under Finance Leases | IAS 17 23 a |
| 541 | 1 | | Monetary | iascf-edap | Leasehold Improvements Under Finance Leases | IAS 17 23 a |
| 542 | 1 | | Monetary | iascf-edap | Other Property, Plant and Equipment Under Finance Leases | IAS 17 23 a |
| 543 | 0 | | Monetary | iascf-edap | Property, Plant and Equipment Acquired Under Finance Lease | IAS 7 44 a; IAS 7 43 |
| 544 | 0 | | String | iascf-edap | Property, Plant and Equipment Pledged as Security | IAS 16 61 a |
| 545 | 0 | | Tuple | iascf-edap | Property, Plant and Equipment Pledged as Security | IAS 16 61 a |
| 546 | 0 | | String | iascf-edap | Description of Property, Plant and Equipment Pledged as Security | IAS 16 61 a |
| 547 | 0 | | String | iascf-edap | Type of Property, Plant and Equipment Pledged as Security | IAS 16 61 a |
| 548 | 0 | | String | iascf-edap | Description of Liability or Other Item Pledged Against | IAS 16 61 a |
| 549 | 0 | | Monetary | iascf-edap | Amount of Property, Plant and Equipment Pledged as Security | IAS 16 61 a |
| 550 | 0 | | String | iascf-edap | Revalued Property, Plant and Equipment Disclosures | IAS 16 64 |
| 551 | 0 | | Monetary | iascf-edap | Revaluation Disclosures Per Asset Class | IAS 16 64 |
| 552 | 0 | | Tuple | iascf-edap | Class of Asset Revalued | IAS 16 64 a |
| 553 | 0 | | String | iascf-edap | Description of Class of Asset Revalued | IAS 16 64 a |
| 554 | 0 | | String | iascf-edap | Type of Asset Class Revalued | IAS 16 64 a |
| 555 | 0 | | String | iascf-edap | Revaluation Basis | IAS 16 64 a |
| 556 | 0 | | String | iascf-edap | Effective Dates of Revaluation | IAS 16 64 b |
| 557 | 0 | | String | iascf-edap | Whether Independent Valuer was Used | IAS 16 64 c |
| 558 | 0 | | String | iascf-edap | Nature of Indices Used to Determine Replacement Cost | IAS 16 64 d |
| 559 | 0 | | Monetary | iascf-edap | Carrying Amount of Revalued Assets if Carried Under Historical Cost | IAS 16 64 e |
| 560 | 0 | | Monetary | iascf-edap | Carrying Amount of Revalued Property, Plant and Equipment, Total | IAS 16 64 e |
| 561 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Land | IAS 16 64 e |
| 562 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Buildings | IAS 16 64 e |
| 563 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Plant and Equipment | IAS 16 64 e |
| 564 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Fixtures and Fittings | IAS 16 64 e |
| 565 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Motor Vehicles | IAS 16 64 e |
| 566 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Leasehold Improvements | IAS 16 64 e |
| 567 | 1 | | Monetary | iascf-edap | Carrying Amount of Revalued Other Property, Plant and Equipment | IAS 16 64 e |
| 568 | 0 | | String | iascf-edap | Revaluation Surplus For Items Revalued | IAS 16 64 f |
| 569 | 0 | | Tuple | iascf-edap | Items Revalued | IAS 16 64 f |
| 570 | 0 | | String | iascf-edap | Description of Item Revalued | IAS 16 64 a |
| 571 | 0 | | String | iascf-edap | Class of Item Revalued | IAS 16 64 a |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|----------------------------|
| 572 | 0 | | String | iascf-edap | Type of Item Revalued | IAS 16 64 f |
| 573 | 0 | | Monetary | iascf-edap | Amount of Revaluation Surplus for Item Revalued | IAS 16 64 f |
| 574 | 0 | | String | iascf-edap | Restrictions on Distribution of Revaluation Surplus | IAS 16 64 f |
| 575 | 0 | | Monetary | iascf-edap | Differences from Historical Cost Depreciation Transferred to Accumulated Profit | IAS 16 39 |
| 576 | 0 | | Monetary | iascf-edap | Amount of Revaluation Surplus, Total for All Classes | IAS 16 64 f |
| 577 | 0 | | Monetary | iascf-edap | Amount of Revaluation Surplus, Total By Class of Revalued Asset | IAS 16 64 f |
| 578 | 0 | | Tuple | iascf-edap | Amount of Revaluation Surplus, for Each Class of Revalued Asset | IAS 16 64 f |
| 579 | 0 | | String | iascf-edap | Class of Item Revalued | IAS 16 64 a |
| 580 | 0 | | Monetary | iascf-edap | Amount of Revaluation Surplus, Total for Class | IAS 16 64 f |
| 581 | 0 | | String | iascf-edap | Impairment of Property, Plant and Equipment | IAS 36 117; IAS 36 118 |
| 582 | 0 | | String | iascf-edap | Information Relating to All Impairments In Aggregate | IAS 36 118 |
| 583 | 0 | | String | iascf-edap | Main Classes of Assets Affected by Impairment Losses Reversals for Which No Information is Disclosed Individually | IAS 36 118 a |
| 584 | 0 | | String | iascf-edap | Main Events Circumstances that Led to Recognition Reversal of Impairment Losses for Which No Information is Disclosed Individually | IAS 36 118 b |
| 585 | 0 | | Monetary | iascf-edap | Amount of Impairment Loss Recognised Reversed | IAS 36 117 b |
| 586 | 0 | | String | iascf-edap | Impairment Losses for Individual Assets | IAS 36 117 |
| 587 | 0 | | Tuple | iascf-edap | Impairment Losses for Individual Asset | IAS 36 117 |
| 588 | 0 | | String | iascf-edap | Description of Asset Impaired | IAS 36 117 c i |
| 589 | 0 | | String | iascf-edap | Type of Asset Impaired | IAS 36 117 c i |
| 590 | 0 | | String | iascf-edap | Reportable Primary Segment to Which Asset Belongs | IAS 36 117 c ii |
| 591 | 0 | | Monetary | iascf-edap | Amount of Impairment Loss for Impaired Asset | IAS 36 117 b |
| 592 | 0 | | String | iascf-edap | Whether Recoverable Amount is Net Selling Price or Value in Use | IAS 36 117 e |
| 593 | 0 | | String | iascf-edap | Basis Used to Determine Net Selling Price or Discount Rate Used in Current Estimate and Previous Estimate of Value in Use | IAS 36 117 g; IAS 36 117 f |
| 594 | 0 | | String | iascf-edap | Key Assumptions Used to Determine Recoverable Amount | IAS 36 119 |
| 595 | 0 | | String | iascf-edap | Additional Disclosures for Property, Plant and Equipment | IAS 16 66 |
| 596 | 0 | | Monetary | iascf-edap | Borrowing Costs Capitalised | IAS 23 29 b |
| 597 | 0 | | Decimal | iascf-edap | Capitalisation Rate of Borrowing Costs Capitalised | IAS 23 29 c |
| 598 | 0 | | String | iascf-edap | Amount of Borrowing Costs Capitalised | IAS 23 29 c |
| 599 | 0 | | Monetary | iascf-edap | Compensation for Impairment or Loss of Property, Plant and Equipment | SIC 14 5 |
| 600 | 0 | | Monetary | iascf-edap | Carrying Amount of Temporarily Idle Property Plant and Equipment | IAS 16 66 a |
| 601 | 0 | | Monetary | iascf-edap | Gross Carrying Amount of Retired Property, Plant and Equipment Held for Disposal | IAS 16 66 c |
| 602 | 0 | | Monetary | iascf-edap | Fair Value of Property Plant and Equipment at Cost if Materially Different | IAS 16 66 d |
| 603 | 0 | | Monetary | iascf-edap | Amount of Expenditure on Account of Property, Plant and Equipment in Course of Construction | IAS 16 61 c |
| 604 | 0 | | String | iascf-edap | Investment Property Disclosures | IAS 40 |
| 605 | 0 | | String | iascf-edap | Investment Property, Cost Model | IAS 40 50 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|-----------------------------|
| 606 | 0 | | Monetary | iascf-edap | Investment Property, Total, Cost Model | IAS 40 68; IAS 40 69 c |
| 607 | 1 | | Monetary | iascf-edap | Investment Property, Cost Model | IAS 40 68; IAS 40 69 c |
| 608 | 1 | | Monetary | iascf-edap | Accumulated Depreciation and Impairment, Cost Model | IAS 40 69 c; IAS 40 68 |
| 609 | 0 | | | iascf-edap | Movements in Investment Property, Cost Model (abstract) | IAS 40 69 d |
| 610 | 1 | | Monetary | iascf-edap | Investment Property, Cost Model, Ending Balance | IAS 40 69 c; IAS 40 68 |
| 611 | 1 | | Monetary | iascf-edap | Investment Property, Cost Model, Changes | IAS 40 69 d |
| 612 | 1 | | Monetary | iascf-edap | Acquisitions of Investment Property | IAS 40 69 d i |
| 613 | 1 | | Monetary | iascf-edap | Capitalised Subsequent Expenditure | IAS 40 68; IAS 40 69 d i |
| 614 | 1 | | Monetary | iascf-edap | Disposals of Investment Property | IAS 40 69 d iii; IAS 40 68 |
| 615 | 1 | | Monetary | iascf-edap | Acquisitions of Investment Property Through Business Combinations | IAS 40 69 d ii |
| 616 | 1 | | Monetary | iascf-edap | Transfers of Investment Property (to) from Inventories | IAS 16 69 d vii |
| 617 | 1 | | Monetary | iascf-edap | Transfers of Investment Property (to) from Owner Occupied Property | IAS 40 69 d vii; IAS 40 68 |
| 618 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 40 69 d vi; IAS 40 68 |
| 619 | 1 | | Monetary | iascf-edap | Other Movements in Investment Property | IAS 40 68; IAS 40 69 d viii |
| 620 | 1 | | Monetary | iascf-edap | Investment Property, Cost Model, Beginning Balance | IAS 40 69 c |
| 621 | 0 | | | iascf-edap | Movements in Accumulated Depreciation and Impairment, Investment Property, Cost Model (abstract) | IAS 40 69 c; IAS 40 69 d iv |
| 622 | 0 | | Monetary | iascf-edap | Investment Property Accumulated Depreciation and Impairment, Cost Model, Ending Balance | IAS 40 68; IAS 40 69 c |
| 623 | 1 | | Monetary | iascf-edap | Investment Property Accumulated Depreciation and Impairment, Cost Model, Changes | IAS 40 69 d v |
| 624 | 1 | | Monetary | iascf-edap | Depreciation Expense | IAS 40 69 d iv; IAS 40 68 |
| 625 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised | IAS 40 69 d v; IAS 40 68 |
| 626 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed | IAS 40 69 d v; IAS 40 68 |
| 627 | 0 | | Monetary | iascf-edap | Other Adjustments to Investment Property Accumulated Depreciation and Impairment, Cost Model | IAS 40 68; IAS 40 69 d viii |
| 628 | 1 | | Monetary | iascf-edap | Investment Property Accumulated Depreciation and Impairment, Cost Model, Beginning Balance | IAS 40 69 c; IAS 40 68 |
| 629 | 0 | | String | iascf-edap | Description of Investment Property, Cost Model | IAS 40 69 e i |
| 630 | 0 | | String | iascf-edap | Investment Property, Fair Value Model | IAS 40 |
| 631 | 0 | | | iascf-edap | Movements in Investment Property, Fair Value Model (abstract) | IAS 40 67 |
| 632 | 1 | | Monetary | iascf-edap | Investment Property, Fair Value Model, Ending Balance | IAS 40 67 |
| 633 | 1 | | Monetary | iascf-edap | Investment Property, Fair Value Model, Changes | IAS 40 67 |
| 634 | 1 | | Monetary | iascf-edap | Acquisitions | IAS 40 67 a |
| 635 | 1 | | Monetary | iascf-edap | Capitalised Subsequent Expenditure | IAS 40 67 a |
| 636 | 1 | | Monetary | iascf-edap | Disposals | IAS 40 67 c |
| 637 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 40 67 b |
| 638 | 1 | | Monetary | iascf-edap | Unrealised Fair Value Loss Gain on Investment Property | IAS 40 67 d |
| 639 | 1 | | Monetary | iascf-edap | Transfers (to) from Inventories and Owner Occupied property | IAS 40 67 f |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|------------------------------|
| 640 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 21 42 b; IAS 40 67 e |
| 641 | 1 | | Monetary | iascf-edap | Other Movements | IAS 40 67 g |
| 642 | 1 | | Monetary | iascf-edap | Investment Property, Fair Value Model, Beginning Balance | IAS 40 67 |
| 643 | 0 | | String | iascf-edap | Investment Property as Measured Under Fair Value Method When Cost Method Used | IAS 40 68 |
| 644 | 0 | | String | iascf-edap | Description of Investment Property, Fair Value Model | IAS 40 69 e i; IAS 40 68 a |
| 645 | 0 | | String | iascf-edap | Reasons Why Fair Value Cannot be Reliably Measured | IAS 40 69 e ii; IAS 40 68 b |
| 646 | 0 | | String | iascf-edap | Range of Estimates Within Which Fair Value is Likely to Lie | IAS 40 69 e iii; IAS 40 68 c |
| 647 | 0 | | String | iascf-edap | Determination of Fair Value | IAS 40 66 |
| 648 | 0 | | String | iascf-edap | Methods and Significant Assumptions Applied to Determine Fair Value | IAS 40 66 b |
| 649 | 0 | | String | iascf-edap | Use of Independent Valuer to Determine Fair Value | IAS 40 66 c |
| 650 | 0 | | String | iascf-edap | Disposals of Investment Property Not Carried at Fair Value | IAS 40 68 d |
| 651 | 0 | | Tuple | iascf-edap | Disposal of Investment Property Not Carried at Fair Value | IAS 40 68 d |
| 652 | 0 | | String | iascf-edap | Description of Disposed Investment Property | IAS 40 68 d i |
| 653 | 0 | | Monetary | iascf-edap | Carrying Amount of Disposed Investment Property | IAS 40 68 d ii |
| 654 | 0 | | Monetary | iascf-edap | Gain (Loss) on Disposed Investment Property | IAS 40 68 d iii |
| 655 | 0 | | String | iascf-edap | Income and Expenses from Investment Property | IAS 40 66 d |
| 656 | 0 | | Monetary | iascf-edap | Rental Income From Investment Property | IAS 40 66 d i |
| 657 | 0 | | Monetary | iascf-edap | Direct Operating Expenses from Investment Property Generating Rental Income | IAS 40 66 d ii |
| 658 | 0 | | Monetary | iascf-edap | Direct Operating Expenses from Investment Property Not Generating Rental Income | IAS 40 66 d iii |
| 659 | 0 | | String | iascf-edap | Additional Disclosures for Investment Property | IAS 40 66 |
| 660 | 0 | | String | iascf-edap | Criteria to Distinguish Investment Property from Owner Occupied and from Property Held for Sale when Difficult | IAS 40 66 a |
| 661 | 0 | | String | iascf-edap | Restrictions on Remittance of Income and Disposal Proceeds | IAS 40 66 e |
| 662 | 0 | | String | iascf-edap | Restrictions on Realisability | IAS 40 66 e |
| 663 | 0 | | String | iascf-edap | Intangible Assets Disclosures | IAS 22; IAS 38 |
| 664 | 0 | | | iascf-edap | Movements in Intangible Assets (abstract) | IAS 38 107 e |
| 665 | 0 | | Monetary | iascf-edap | Intangible Assets, Gross | IAS 38 107 c |
| 666 | 1 | | Monetary | iascf-edap | Development Costs, Gross, Ending Balance | IAS 38 107 c |
| 667 | 1 | | Monetary | iascf-edap | Development Costs, Gross, Changes | IAS 38 107 c |
| 668 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 669 | 1 | | Monetary | iascf-edap | Additions from Internal Development | IAS 38 107 e i |
| 670 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 38 107 e i |
| 671 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 672 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 673 | 1 | | Monetary | iascf-edap | Development Costs, Gross, Beginning Balance | IAS 38 107 c |
| 674 | 1 | | Monetary | iascf-edap | Goodwill, Gross, Ending Balance | IAS 22 88 e ix |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|-------------------|
| 675 | 1 | | Monetary | iascf-edap | Goodwill, Gross, Changes | IAS 22 88 e |
| 676 | 1 | | Monetary | iascf-edap | Additions | IAS 22 88 e ii |
| 677 | 1 | | Monetary | iascf-edap | Disposal of Business | IAS 22 88 e iv |
| 678 | 1 | | Monetary | iascf-edap | Adjustments Resulting from Subsequent Changes in Fair Value of Assets and Liabilities | IAS 22 88 e iii |
| 679 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS-CP |
| 680 | 1 | | Monetary | iascf-edap | Other Changes | IAS 22 88 e viii |
| 681 | 1 | | Monetary | iascf-edap | Goodwill, Gross, Beginning Balance | IAS 22 88 e i |
| 682 | 1 | | Monetary | iascf-edap | Negative Goodwill, Gross, Ending Balance | IAS 22 91 d vii |
| 683 | 1 | | Monetary | iascf-edap | Negative Goodwill, Gross, Changes | IAS 22 91 d |
| 684 | 1 | | Monetary | iascf-edap | Additions | IAS 22 91 d ii |
| 685 | 1 | | Monetary | iascf-edap | Adjustments Resulting from Subsequent Change in Value of Assets and Liabilities | IAS 22 91 d iii |
| 686 | 1 | | Monetary | iascf-edap | Disposal of Business | IAS 22 91 d iv |
| 687 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS-CP |
| 688 | 1 | | Monetary | iascf-edap | Other Changes | IAS 22 91 d vi |
| 689 | 1 | | Monetary | iascf-edap | Negative Goodwill, Gross, Beginning Balance | IAS 22 91 d i |
| 690 | 1 | | Monetary | iascf-edap | Patents, Trademarks and Other Rights, Gross, Ending Balance | IAS 38 107 c |
| 691 | 1 | | Monetary | iascf-edap | Patents, Trademarks and Other Rights, Gross, Changes | IAS 38 107 e |
| 692 | 1 | | Monetary | iascf-edap | Additions from Internal Development | IAS 38 107 e i |
| 693 | 1 | | Monetary | iascf-edap | Additions from Acquisitions | IAS 38 197 e i |
| 694 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 695 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 696 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 38 107 e i |
| 697 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 698 | 1 | | Monetary | iascf-edap | Patents, Trademarks and Other Rights, Gross, Beginning Balance | IAS 38 107 c |
| 699 | 0 | | Monetary | iascf-edap | Computer Software, Gross, Ending Balance | IAS 22 88 e ix |
| 700 | 1 | | Monetary | iascf-edap | Computer Software, Gross, Changes | IAS 22 88 e |
| 701 | 1 | | Monetary | iascf-edap | Additions | IAS 22 88 e ii |
| 702 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 22 88 e iii |
| 703 | 1 | | Monetary | iascf-edap | Disposal of Business | IAS 22 88 e iv |
| 704 | 1 | | Monetary | iascf-edap | Adjustments Resulting from Subsequent Changes in Fair Value of Assets and Liabilities | IAS 22 88 e iii |
| 705 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS-CP |
| 706 | 1 | | Monetary | iascf-edap | Other Changes | IAS 22 88 e viii |
| 707 | 1 | | Monetary | iascf-edap | Computer Software, Gross, Beginning Balance | IAS 22 88 e i |
| 708 | 1 | | Monetary | iascf-edap | Other Intangible Assets, Gross, Ending Balance | IAS 38 107 c |
| 709 | 1 | | Monetary | iascf-edap | Other Intangible Assets, Gross, Changes | IAS 38 107 e |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|-------------------|
| 710 | 1 | | Monetary | iascf-edap | Additions from Internal Development | IAS 38 107 e i |
| 711 | 1 | | Monetary | iascf-edap | Additions from Acquisitions | IAS 38 107 e i |
| 712 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 713 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 714 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 38 107 e i |
| 715 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 38 107 e iii |
| 716 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 38 107 e iii |
| 717 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 718 | 1 | | Monetary | iascf-edap | Other Intangible Assets, Gross, Beginning Balance | IAS 38 107 c |
| 719 | 0 | | Monetary | iascf-edap | Intangible Assets, Gross, Total, Ending Balance | IAS 38 107 c |
| 720 | 1 | | Monetary | iascf-edap | Intangible Assets, Gross, Total, Changes | IAS 38 107 e |
| 721 | 1 | | Monetary | iascf-edap | Additions from Internal Development | IAS 38 107 e i |
| 722 | 1 | | Monetary | iascf-edap | Additions from Acquisitions | IAS 38 107 e i |
| 723 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 724 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 725 | 1 | | Monetary | iascf-edap | Acquisitions Through Business Combinations | IAS 38 107 e i |
| 726 | 1 | | Monetary | iascf-edap | Revaluation Decreases | IAS 38 107 e iii |
| 727 | 1 | | Monetary | iascf-edap | Revaluation Increases | IAS 38 107 e iii |
| 728 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 729 | 1 | | Monetary | iascf-edap | Intangible Assets, Gross, Total, Beginning Balance | IAS 38 107 c |
| 730 | 0 | | | iascf-edap | Movements in Accumulated Amortisation and Impairment, Intangible Assets (abstract) | IAS 38 107 e |
| 731 | 0 | | Monetary | iascf-edap | Intangible Assets, Accumulated Amortisation and Impairment | IAS 38 107 c |
| 732 | 1 | | Monetary | iascf-edap | Development Costs, Accumulated Amortisation and Impairment, Ending Balance | IAS 38 107 c |
| 733 | 1 | | Monetary | iascf-edap | Development Costs, Accumulated Amortisation and Impairment, Changes | IAS 38 107 c |
| 734 | 1 | | Monetary | iascf-edap | Amortisation Expense | IAS 38 107 e vi |
| 735 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 38 107 e iv |
| 736 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 38 107 e v |
| 737 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 738 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 739 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 740 | 1 | | Monetary | iascf-edap | Development Costs, Accumulated Amortisation and Impairment, Beginning Balance | IAS 38 107 c |
| 741 | 1 | | Monetary | iascf-edap | Goodwill, Accumulated Amortisation and Impairment, Ending Balance | IAS 22 88 e ix |
| 742 | 1 | | Monetary | iascf-edap | Goodwill, Accumulated Amortisation and Impairment, Changes | IAS 22 88 e i |
| 743 | 1 | | Monetary | iascf-edap | Amortisation Expense | IAS 22 88 e v |
| 744 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised | IAS 22 88 e vi |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|-------------------|
| 745 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed | IAS 22 88 e vii |
| 746 | 1 | | Monetary | iascf-edap | Disposal of Business | IAS 22 88 e iv |
| 747 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS-CP |
| 748 | 1 | | Monetary | iascf-edap | Other Changes | IAS 22 88 e viii |
| 749 | 1 | | Monetary | iascf-edap | Goodwill, Accumulated Amortisation and Impairment, Beginning Balance | IAS 22 88 e i |
| 750 | 1 | | Monetary | iascf-edap | Negative Goodwill, Accumulated Amortisation and Impairment, Ending Balance | IAS 22 91 d vii |
| 751 | 1 | | Monetary | iascf-edap | Negative Goodwill, Accumulated Amortisation, Changes | IAS 22 91 d |
| 752 | 1 | | Monetary | iascf-edap | Recognised in Income for Negative Goodwill which do Not Represent Identifiable Liabilities at Date of Acquisition | IAS 22 61 |
| 753 | 1 | | Monetary | iascf-edap | Recognised in Income Other | IAS 22 91 d v |
| 754 | 1 | | Monetary | iascf-edap | Disposal of Business | IAS 22 91 d iv |
| 755 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS-CP |
| 756 | 1 | | Monetary | iascf-edap | Other Changes | IAS 22 91 d vi |
| 757 | 1 | | Monetary | iascf-edap | Negative Goodwill, Accumulated Amortisation, Beginning Balance | IAS 22 91 d i |
| 758 | 1 | | Monetary | iascf-edap | Patents, Trademarks and Other Rights, Accumulated Amortisation and Impairment, Ending Balance | IAS 38 107 c |
| 759 | 1 | | Monetary | iascf-edap | Patents Trademarks and Other Rights, Accumulated Amortisation and Impairment, Changes | IAS 38 107 e |
| 760 | 1 | | Monetary | iascf-edap | Amortisation Expense | IAS 38 107 e vi |
| 761 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 38 107 e iv |
| 762 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 38 107 e v |
| 763 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 764 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 765 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 766 | 1 | | Monetary | iascf-edap | Patents Trademarks and Other Rights, Accumulated Amortisation and Impairment, Beginning Balance | IAS 38 107 c |
| 767 | 0 | | Monetary | iascf-edap | Computer Software, Accumulated Amortisation and Impairment, Ending Balance | IAS 22 88 e ix |
| 768 | 1 | | Monetary | iascf-edap | Computer Software, Accumulated Amortisation and Impairment, Changes | IAS 22 88 e i |
| 769 | 1 | | Monetary | iascf-edap | Amortisation Expense | IAS 22 88 e v |
| 770 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised | IAS 22 88 e vi |
| 771 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed | IAS 22 88 e vii |
| 772 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 22 88 e iv |
| 773 | 1 | | Monetary | iascf-edap | Disposal of Business | IAS 22 88 e iv |
| 774 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS-CP |
| 775 | 1 | | Monetary | iascf-edap | Other Changes | IAS 22 88 e viii |
| 776 | 1 | | Monetary | iascf-edap | Computer Software, Accumulated Amortisation and Impairment, Beginning Balance | IAS 22 88 e i |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|-------------------|
| 777 | 1 | | Monetary | iascf-edap | Other Intangible Assets, Accumulated Amortisation and Impairment, Ending Balance | IAS 38 107 c |
| 778 | 1 | | Monetary | iascf-edap | Other Intangible Assets, Accumulated Amortisation and Impairment, Changes | IAS 38 107 e |
| 779 | 1 | | Monetary | iascf-edap | Amortisation Expense | IAS 38 107 e vi |
| 780 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 38 107 e iv |
| 781 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 38 107 e v |
| 782 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 783 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 784 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 785 | 1 | | Monetary | iascf-edap | Other Intangible Assets, Accumulated Amortisation and Impairment, Beginning Balance | IAS 38 107 c |
| 786 | 0 | | Monetary | iascf-edap | Intangible Assets, Accumulated Amortisation and Impairment, Total, Ending Balance | IAS 38 107 c |
| 787 | 1 | | Monetary | iascf-edap | Intangible Assets, Accumulated Amortisation and Impairment, Total, Changes | IAS 38 107 e |
| 788 | 1 | | Monetary | iascf-edap | Amortisation Expense | IAS 38 107 e vi |
| 789 | 1 | | Monetary | iascf-edap | Impairment Losses Recognised in Income | IAS 38 107 e iv |
| 790 | 1 | | Monetary | iascf-edap | Impairment Losses Reversed in Income | IAS 38 107 e v |
| 791 | 1 | | Monetary | iascf-edap | Retirements and Disposals | IAS 38 107 e ii |
| 792 | 1 | | Monetary | iascf-edap | Foreign Exchange Movements | IAS 38 107 e vii |
| 793 | 1 | | Monetary | iascf-edap | Other Changes | IAS 38 107 e viii |
| 794 | 1 | | Monetary | iascf-edap | Intangible Assets, Accumulated Amortisation and Impairment, Total, Beginning Balance | IAS 38 107 c |
| 795 | 0 | | String | iascf-edap | Details of Significant Intangible Assets | IAS 38 111 b |
| 796 | 0 | | Tuple | iascf-edap | Significant Intangible Asset | IAS 38 111 b |
| 797 | 0 | | String | iascf-edap | Description of Significant Intangible Asset | IAS 38 111 b |
| 798 | 0 | | String | iascf-edap | Type of Significant Intangible Asset | IAS 38 111 b |
| 799 | 0 | | Monetary | iascf-edap | Carrying Amount of Significant Intangible Asset | IAS 38 111 b |
| 800 | 0 | | String | iascf-edap | Remaining Amortisation of Significant Intangible Asset | IAS 38 111 b |
| 801 | 0 | | String | iascf-edap | Intangible Assets Acquired Through Government Grants | IAS 38 111 c |
| 802 | 0 | | Tuple | iascf-edap | Intangible Asset Acquired Through Government Grant | IAS 38 111 c |
| 803 | 0 | | String | iascf-edap | Description of Intangible Asset Acquired Through Government Grant | IAS 38 111 c |
| 804 | 0 | | String | iascf-edap | Type of Intangible Asset Acquired Through Government Grant | IAS 38 111 c |
| 805 | 0 | | Monetary | iascf-edap | Initial Fair Value Recognised of Intangible Asset Acquired Through Government Grant | IAS 38 111 c i |
| 806 | 0 | | Monetary | iascf-edap | Carrying Amount of Intangible Asset Acquired Through Government Grant | IAS 38 111 c ii |
| 807 | 0 | | String | iascf-edap | Measurement Basis of Intangible Asset Acquired Through Government Grant | IAS 38 111 c iii |
| 808 | 0 | | String | iascf-edap | Intangible Assets Pledged as Security or Title Restricted | IAS 38 111 d |
| 809 | 0 | | Tuple | iascf-edap | Intangible Asset Pledged as Security or Title Restricted | IAS 38 111 d |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|--|
| 810 | 0 | | String | iascf-edap | Description of Intangible Asset Pledged as Security or Title Restricted | IAS 38 111 d |
| 811 | 0 | | String | iascf-edap | Type of Intangible Asset Pledged as Security or Title Restricted | IAS 38 111 d |
| 812 | 0 | | String | iascf-edap | Description of Liability or Other Item Pledged Against | IAS 38 111 d |
| 813 | 0 | | Monetary | iascf-edap | Carrying Amount of Intangible Asset Pledged as Security or Title Restricted | IAS 38 111 d |
| 814 | 0 | | String | iascf-edap | Revaluation of Intangible Assets | IAS 38 113 |
| 815 | 0 | | Tuple | iascf-edap | Class of Revalued Intangible Asset | IAS 38 113 a |
| 816 | 0 | | Monetary | iascf-edap | Description of Class of Revalued Intangible Asset | IAS 38 113 a |
| 817 | 0 | | Monetary | iascf-edap | Type of Class of Revalued Intangible Asset | IAS 38 113 a |
| 818 | 0 | | String | iascf-edap | Effective Dates of Revaluation | IAS 38 113 a i |
| 819 | 0 | | Monetary | iascf-edap | Carrying Amount of Revalued Asset | IAS 38 113 a ii |
| 820 | 0 | | Monetary | iascf-edap | Carrying Amount of Revalued Asset if Carried Under Historical Cost | IAS 38 113 a iii |
| 821 | 0 | | String | iascf-edap | Restrictions on Distribution of Revaluation Surplus | IAS 38 113 b |
| 822 | 0 | | String | iascf-edap | Negative Goodwill Relating to Future Losses or Expenses | IAS 22 91 a |
| 823 | 0 | | String | iascf-edap | Income Statement Line Item in Which Negative Goodwill is Recognised as Income | IAS 22 91 c |
| 824 | 0 | | Tuple | iascf-edap | Negative Goodwill Relating to Future Loss or Expense | IAS 22 91 a |
| 825 | 0 | | String | iascf-edap | Description of Future Loss or Expense | IAS 22 91 a |
| 826 | 0 | | String | iascf-edap | Type of Future Loss or Expense | IAS 22 91 a |
| 827 | 0 | | Monetary | iascf-edap | Amount of Future Loss or Expense | IAS 22 91 a |
| 828 | 0 | | String | iascf-edap | Timing of Future Loss or Expense | IAS 22 91 a |
| 829 | 0 | | String | iascf-edap | Additional Disclosures for Intangible Assets | IAS 38 117 |
| 830 | 0 | | String | iascf-edap | Description of Fully Amortised Intangible Assets in Use | IAS 38 117 a |
| 831 | 0 | | String | iascf-edap | Description of Significant Intangible Assets Controlled but Not Recognised by Entity | IAS 38 117 b |
| 832 | 0 | | String | iascf-edap | Line Items of Income Statement in Which Amortisation of Intangible Assets Included | IAS 38 107 d; IAS 22 88 d; IAS 22 91 c |
| 833 | 0 | | String | iascf-edap | Reasons Why Amortisation of Intangible Asset is Greater than 20 Years Including Significant Factors | IAS 22 88 b; IAS 38 111 a |
| 834 | 0 | | String | iascf-edap | Reasons Why Goodwill is Not Amortised on Straight Line Basis | IAS 22 88 c |
| 835 | 0 | | Monetary | iascf-edap | Research and Development Recognised as Expense | IAS 38 115 |
| 836 | 0 | | String | iascf-edap | Biological Assets Disclosures | IAS 41 39 |
| 837 | 0 | | String | iascf-edap | Investments in Subsidiaries Disclosures | IAS 27 30; IAS 27 29 |
| 838 | 0 | | String | iascf-edap | Listing of Significant Subsidiaries | IAS 27 32 a |
| 839 | 0 | | Tuple | iascf-edap | Significant Subsidiary | IAS 27 32 a |
| 840 | 0 | | String | iascf-edap | Name of Significant Subsidiary | IAS 27 32 a |
| 841 | 0 | | Monetary | iascf-edap | Cost of Investment in Significant Subsidiary | IAS 27 32 a |
| 842 | 0 | | Monetary | iascf-edap | Country of Incorporation of Significant Subsidiary | IAS 27 32 a |
| 843 | 0 | | Decimal | iascf-edap | Percentage of Ownership Interest in Significant Subsidiary | IAS 27 32 a |

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|-----|--------|-----|----------|------------|---|-----------------------|
| 844 | 0 | | Decimal | iascf-edap | Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership | IAS 27 32 a |
| 845 | 0 | | String | iascf-edap | Additional Information about Subsidiaries | IAS 27 32 |
| 846 | 0 | | String | iascf-edap | Nature of Relationship with Subsidiaries where Parent has Directly or Indirectly Less than Half of Voting Power | IAS 27 32 b ii |
| 847 | 0 | | String | iascf-edap | Names of Entities with More than Half of Voting Power Directly or Indirectly Owned Which are Not Subsidiaries Due to Absence of Control | IAS 27 32 b iii |
| 848 | 0 | | String | iascf-edap | Investments in Associates Disclosures | IAS 1 66 d; IAS 28 28 |
| 849 | 0 | | String | iascf-edap | Listing of Significant Associates | IAS 28 27 |
| 850 | 0 | | Tuple | iascf-edap | Significant Associate | IAS 28 27 |
| 851 | 0 | | Monetary | iascf-edap | Name of Significant Associate | IAS 28 27 a |
| 852 | 0 | | Decimal | iascf-edap | Cost of Investment in Significant Associate | IAS 28 27 a |
| 853 | 0 | | Monetary | iascf-edap | Location of Significant Associate | IAS 28 27 a |
| 854 | 0 | | Decimal | iascf-edap | Principal Activities of Significant Associate | IAS 28 27 a |
| 855 | 0 | | Decimal | iascf-edap | Percentage of Ownership Interest in Significant Associate | IAS 28 27 a |
| 856 | 0 | | Decimal | iascf-edap | Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership | IAS 28 27 a |
| 857 | 0 | | | iascf-edap | Movements in Investments in Significant Associates During Period (abstract) | IAS 28 17 |
| 858 | 0 | | Monetary | iascf-edap | Significant Associates, Ending Balance | IAS-CP |
| 859 | 1 | | Monetary | iascf-edap | Significant Associates, Changes | IAS-CP |
| 860 | 1 | | Monetary | iascf-edap | Additional Investments in Significant Associates | IAS-CP |
| 861 | 0 | | Monetary | iascf-edap | Disposals of Significant Associates | IAS-CP |
| 862 | 0 | | Monetary | iascf-edap | Share of Ordinary Profit (Loss) | IAS-CP |
| 863 | 0 | | Monetary | iascf-edap | Share of Extraordinary Profit (Loss) | IAS-CP |
| 864 | 0 | | Monetary | iascf-edap | Share of Prior Period Items | IAS-CP |
| 865 | 0 | | Monetary | iascf-edap | Dividends Received | IAS-CP |
| 866 | 0 | | Monetary | iascf-edap | Foreign Exchange Adjustments | IAS-CP |
| 867 | 0 | | Monetary | iascf-edap | Impairment of Investment | IAS-CP |
| 868 | 0 | | Monetary | iascf-edap | Reversal of Impairment | IAS-CP |
| 869 | 0 | | Monetary | iascf-edap | Other Movements in Significant Associates | IAS-CP |
| 870 | 1 | | Monetary | iascf-edap | Significant Associates, Beginning Balance | IAS-CP |
| 871 | 0 | | String | iascf-edap | Explanation of Movements in Investment in Significant Associates | IAS-CP |
| 872 | 0 | | String | iascf-edap | Unrecognised Share of Losses of Associates | SIC 20 10 |
| 873 | 0 | | Monetary | iascf-edap | Amount Not Recognised for Period | SIC 20 10 |
| 874 | 0 | | Monetary | iascf-edap | Cumulative Amount Not Recognised | SIC 20 10 |
| 875 | 0 | | String | iascf-edap | Share of Profit (Loss) for Associates | IAS 28 28 |
| 876 | 1 | | Monetary | iascf-edap | Prior Period Items of Profit (Loss) for Associates | IAS 28 28 |
| 877 | 1 | | Monetary | iascf-edap | Extraordinary Portion of Profit (Loss) for Associates | IAS 28 28 |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|---------------|
| 878 | 0 | | String | iascf-edap | Investments in Joint Ventures Disclosures | IAS 31 32 |
| 879 | 0 | | String | iascf-edap | Listing of Significant Joint Ventures | IAS 31 47 |
| 880 | 0 | | Tuple | iascf-edap | Significant Joint Venture | IAS 31 47 |
| 881 | 0 | | String | iascf-edap | Name of Significant Joint Venture | IAS 31 47 |
| 882 | 0 | | String | iascf-edap | Principal Activities of Significant Joint Venture | IAS 31 47 |
| 883 | 0 | | String | iascf-edap | Location of Significant Joint Venture | IAS 31 47 |
| 884 | 0 | | Monetary | iascf-edap | Cost of Investment in Significant Joint Venture | IAS 31 47 |
| 885 | 0 | | Decimal | iascf-edap | Percentage of Ownership Interest in Significant Joint Venture | IAS 31 47 |
| 886 | 0 | | Tuple | iascf-edap | Aggregate Amount of Joint Venture Line Items | IAS 31 47 |
| 887 | 0 | | String | iascf-edap | Name of Significant Joint Venture | IAS 31 47 |
| 888 | 0 | | Monetary | iascf-edap | Net Profit (Loss) of Joint Venture | IAS 31 47 |
| 889 | 1 | | Monetary | iascf-edap | Total Income of Joint Venture | IAS 31 47 |
| 890 | 1 | | Monetary | iascf-edap | Total Expenses of Joint Venture | IAS 31 47 |
| 891 | 0 | | Monetary | iascf-edap | Total Assets of Joint Venture | IAS-CP |
| 892 | 1 | | Monetary | iascf-edap | Current Assets of Joint Venture | IAS 31 47 |
| 893 | 1 | | Monetary | iascf-edap | Non Current Assets of Joint Venture | IAS 31 47 |
| 894 | 0 | | Monetary | iascf-edap | Total Liabilities of Joint Venture | IAS-CP |
| 895 | 1 | | Monetary | iascf-edap | Current Liabilities of Joint Venture | IAS 31 47 |
| 896 | 1 | | Monetary | iascf-edap | Non Current Liabilities of Joint Venture | IAS 31 47 |
| 897 | 0 | | String | iascf-edap | Contingent Liabilities Related to Joint Ventures | IAS 31 45 |
| 898 | 0 | | Monetary | iascf-edap | Contingent Liabilities Incurred by Venturer in Relation to Interests in Joint Ventures | IAS 31 45 a |
| 899 | 0 | | Monetary | iascf-edap | Share of Contingent Liabilities Incurred Jointly with Other Venturers | IAS 31 45 a |
| 900 | 0 | | Monetary | iascf-edap | Contingent Liabilities for Which Venturer is Contingently Liable for Liabilities of Other Venturers | IAS 31 45 c |
| 901 | 0 | | Monetary | iascf-edap | Share of Contingent Liabilities of Joint Ventures Themselves | IAS 31 45 b |
| 902 | 0 | | String | iascf-edap | Commitments Related to Interests in Joint Ventures | IAS 31 46 |
| 903 | 0 | | Monetary | iascf-edap | Capital Commitments of Venturer in Relation to Interests in Joint Ventures | IAS 31 46 a |
| 904 | 0 | | Monetary | iascf-edap | Share of Capital Commitments Incurred Jointly with Other Venturers | IAS 31 46 a |
| 905 | 0 | | Monetary | iascf-edap | Share of Capital Commitments of Joint Ventures Themselves | IAS 31 46 b |
| 906 | 0 | | String | iascf-edap | Deferred Tax Assets Disclosures | IAS 12 |
| 907 | 0 | | String | iascf-edap | Recognised Deferred Tax Assets | IAS 12 81 g i |
| 908 | 0 | | Monetary | iascf-edap | Deferred Tax Assets, Total | IAS 12 81 g i |
| 909 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Depreciation | IAS 12 81 g i |
| 910 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Amortisation | IAS 12 81 g i |
| 911 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Accruals | IAS 12 81 g i |
| 912 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Provisions | IAS 12 81 g i |
| 913 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Foreign Exchange Contracts | IAS 12 81 g i |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|--|----------------------|
| 914 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Post Employment Benefit Obligations | IAS 12 81 g i |
| 915 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Revaluations of Property, Plant and Equipment | IAS 12 81 g i |
| 916 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Revaluations of Investment Property | IAS 12 81 g i |
| 917 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Revaluations of Intangible Assets | IAS 12 81 g i |
| 918 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Revaluations of Financial Instruments | IAS 12 81 g i |
| 919 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Tax Losses | IAS 12 81 g i |
| 920 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Tax Credits | IAS 12 81 g i |
| 921 | 1 | | Monetary | iascf-edap | Deferred Tax Assets Relating to Other | IAS 12 81 g i |
| 922 | 0 | | Monetary | iascf-edap | Tax Loss Carryforward Expiration Periods, Recognised | IAS-CP |
| 923 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS-CP |
| 924 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS-CP |
| 925 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS-CP |
| 926 | 0 | | Monetary | iascf-edap | Does Not Expire | IAS-CP |
| 927 | 0 | | Monetary | iascf-edap | Amount Dependent on Future Taxable Profits in Excess of Profits Arising from Reversal of Existing Temporary Difference | IAS 12 82 a |
| 928 | 0 | | String | iascf-edap | Nature of Amount Dependent on Future Taxable Profits in Excess of Profits Arising from Reversal of Existing Temporary Difference | IAS 12 82 a |
| 929 | 0 | | Monetary | iascf-edap | Amount Related to Loss Suffered in Current or Preceding Period | IAS 12 82 b |
| 930 | 0 | | String | iascf-edap | Nature of Amount Related to Loss Suffered in Current or Preceding Period | IAS 12 82 b |
| 931 | 0 | | String | iascf-edap | Not Recognised Deferred Tax Assets | IAS 12 81 |
| 932 | 0 | | String | iascf-edap | Not Recognised Tax Assets, Total | IAS 12 81 e |
| 933 | 1 | | Monetary | iascf-edap | Temporary Differences | IAS 12 81 e |
| 934 | 1 | | Monetary | iascf-edap | Tax Losses | IAS 12 81 e |
| 935 | 1 | | Monetary | iascf-edap | Tax Credits | IAS 12 81 e |
| 936 | 1 | | Monetary | iascf-edap | Other Not Recognised Tax Assets | IAS 12 81 e |
| 937 | 0 | | Monetary | iascf-edap | Tax Loss Carryforward Expiration Periods, Unrecognised | IAS-CP |
| 938 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS-CP |
| 939 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS-CP |
| 940 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS-CP |
| 941 | 0 | | Monetary | iascf-edap | Does Not Expire | IAS-CP |
| 942 | 0 | | String | iascf-edap | Inventories Disclosures | IAS 2 34 |
| 943 | 0 | | Monetary | iascf-edap | Inventories, Total, at Cost | IAS 2 34 b |
| 944 | 1 | | Monetary | iascf-edap | Raw Materials, at Cost | IAS 2 35; IAS 2 34 b |
| 945 | 1 | | Monetary | iascf-edap | Merchandise, at Cost | IAS 2 34 b; IAS 2 35 |
| 946 | 1 | | Monetary | iascf-edap | Production Supplies, at Cost | IAS 2 34 b; IAS 2 35 |
| 947 | 1 | | Monetary | iascf-edap | Work In Progress, at Cost | IAS 2 34 b; IAS 2 35 |
| 948 | 1 | | Monetary | iascf-edap | Finished Goods, at Cost | IAS 2 34 b; IAS 2 35 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|-----|--------|-----|----------|------------|---|----------------------|
| 949 | 0 | | Monetary | iascf-edap | Inventories, Total, at Net Realisable Value | IAS 2 34 c |
| 950 | 1 | | Monetary | iascf-edap | Raw Materials, at Net Realisable Value | IAS 2 34 c; IAS 2 35 |
| 951 | 1 | | Shares | iascf-edap | Merchandise, at Net Realisable Value | IAS 2 35; IAS 2 34 c |
| 952 | 1 | | Monetary | iascf-edap | Production Supplies, at Net Realisable Value | IAS 2 34 c; IAS 2 35 |
| 953 | 1 | | Monetary | iascf-edap | Work In Progress, at Net Realisable Value | IAS 2 34 b; IAS 2 35 |
| 954 | 1 | | Monetary | iascf-edap | Finished Goods, at Net Realisable Value | IAS 2 34 c; IAS 2 35 |
| 955 | 0 | | String | iascf-edap | Circumstances Leading to Reversals of Inventory Write down | IAS 2 34 e |
| 956 | 0 | | Monetary | iascf-edap | Amount of Reversal of Inventory Write down | IAS 2 34 d |
| 957 | 0 | | String | iascf-edap | Inventories Pledged as Security for Liabilities | IAS 2 34 f |
| 958 | 0 | | String | iascf-edap | LIFO Disclosures | IAS 2 36 |
| 959 | 0 | | Monetary | iascf-edap | Difference Between LIFO Amount on the Balance Sheet and Lower of Amount Determined in IAS 2.21 or Net Realisable Value | IAS 2 36 a |
| 960 | 0 | | Monetary | iascf-edap | Difference Between LIFO Amount on Balance Sheet and Lower of Current Cost or Net Realisable Value | IAS 2 36 b |
| 961 | 0 | | String | iascf-edap | Other Financial Assets Disclosures | IAS 1 55; IAS 1 66 c |
| 962 | 0 | | String | iascf-edap | Financial Assets or Group of Assets Carried at Amount in Excess of Fair Value | IAS 32 88 |
| 963 | 0 | | Tuple | iascf-edap | Financial Asset or Group of Assets Carried at Amount in Excess of Fair Value | IAS 32 88 a |
| 964 | 0 | | String | iascf-edap | Description of Financial Asset or Group of Assets | IAS 32 88 a |
| 965 | 0 | | String | iascf-edap | Type of Financial Asset or Group of Assets | IAS 32 88 a |
| 966 | 0 | | Monetary | iascf-edap | Carrying Amount of Financial Asset or Group of Assets | IAS 32 88 a |
| 967 | 0 | | Monetary | iascf-edap | Fair Value of Financial Asset or Group of Assets | IAS 32 88 a |
| 968 | 0 | | String | iascf-edap | Reasons for Not Reducing Carrying Amount of Financial Asset or Group of Assets | IAS 32 88 b |
| 969 | 0 | | String | iascf-edap | Evidence that Provides Basis for Management's Belief that Carrying Amount Will be Recovered | IAS 32 88 b |
| 970 | 0 | | String | iascf-edap | Financial Assets Where Presumption that Fair Value can be Reliably Measured has Been Overcome | IAS 39 170 b |
| 971 | 0 | | Tuple | iascf-edap | Financial Asset Where Presumption that Fair Value can be Reliably Measured has Been Overcome | IAS 39 170 b |
| 972 | 0 | | String | iascf-edap | Description of Financial Asset | IAS 39 170 b |
| 973 | 0 | | String | iascf-edap | Type of Financial Asset | IAS 39 170 b |
| 974 | 0 | | Monetary | iascf-edap | Carrying Amount of Financial Asset | IAS 39 170 b |
| 975 | 0 | | String | iascf-edap | Explanation of Why Fair Value Cannot be Reliably Measured | IAS 39 170 b |
| 976 | 0 | | String | iascf-edap | Range of Estimates Within Which Fair Value is Highly Likely to Lie | IAS 39 170 b |
| 977 | 0 | | String | iascf-edap | Financial Assets Where Presumption that Fair Value can be Reliably Measured has Been Overcome and Asset Has Been Sold | IAS 39 170 b |
| 978 | 0 | | Tuple | iascf-edap | Financial Asset Where Presumption that Fair Value can be Reliably Measured has Been Overcome and Asset Has Been Sold | IAS 39 170 b |
| 979 | 0 | | String | iascf-edap | Description of Financial Asset | IAS 32 88 a |
| 980 | 0 | | Monetary | iascf-edap | Type of Financial Asset | IAS 39 170 b |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|--------|----------|------------|--|--------------------------------------|
| 981 | 0 | | Monetary | iascf-edap | Amount of Gain (Loss) Recognised of Financial Asset | IAS 39 170 b |
| 982 | 0 | | Monetary | iascf-edap | Carrying Amount of Financial Asset at Time of Sale | IAS 39 170 b |
| 983 | 0 | | String | iascf-edap | Current Tax Assets Disclosures | IAS 80 a; IAS 1; IAS 12 5 |
| 984 | 0 | | String | iascf-edap | Trade and Other Receivables Disclosures | IAS 32; IAS 1 53; IAS 39; IAS 1 66 f |
| 985 | 0 | debit | Monetary | iascf-edap | Trade and Other Receivables, Current | IAS 1 66 f |
| 986 | 1 | debit | Monetary | iascf-edap | Trade Receivables, Net, Current | IAS 1 66 f |
| 987 | 1 | debit | Monetary | iascf-edap | Trade Receivables, Gross, Current | IAS 1 66 f |
| 988 | -1 | credit | Monetary | iascf-edap | Trade Receivables, Allowance for Bad and Doubtful Debts, Current | IAS-CP |
| 989 | 1 | debit | Monetary | iascf-edap | Related Party Receivables, Current | IAS 24 18; IAS 24 25 |
| 990 | 1 | debit | Monetary | iascf-edap | Related Party Receivables, Gross, Current | IAS 24 18 |
| 991 | -1 | credit | Monetary | iascf-edap | Related Party Receivables, Allowance for Bad and Doubtful Debts, Current | IAS 24 18 |
| 992 | 1 | debit | Monetary | iascf-edap | Finance Lease Receivables, Net, Current | IAS 17 39 a i |
| 993 | 1 | debit | Monetary | iascf-edap | Finance Lease Receivables, Gross, Current | IAS 17 39 a i |
| 994 | -1 | credit | Monetary | iascf-edap | Accumulated Allowance for Uncollectible Minimum Lease Payments Receivable, Current | IAS 17 39 d |
| 995 | 1 | debit | Monetary | iascf-edap | Other Receivables, Net, Current | IAS 1 55; IAS 1 67 |
| 996 | 1 | debit | Monetary | iascf-edap | Other Receivables, Gross, Current | IAS-CP |
| 997 | -1 | credit | Monetary | iascf-edap | Other Receivables, Allowance for Bad and Doubtful Debts, Current | IAS-CP |
| 998 | 0 | debit | Monetary | iascf-edap | Trade and Other Receivables, Non Current | IAS 1 66 f |
| 999 | 1 | debit | Monetary | iascf-edap | Trade Receivables, Net, Non Current | IAS 1 66 f |
| 1000 | 1 | debit | Monetary | iascf-edap | Trade Receivables, Gross, Non Current | IAS 1 66 f |
| 1001 | -1 | credit | Monetary | iascf-edap | Trade Receivables, Allowance for Bad and Doubtful Debts, Non Current | IAS-CP |
| 1002 | 1 | debit | Monetary | iascf-edap | Related Party Receivables, Non Current | IAS 24 18; IAS 24 25; IAS 1 73 b |
| 1003 | 1 | debit | Monetary | iascf-edap | Related Party Receivables, Gross, Non Current | IAS 24 18 |
| 1004 | -1 | credit | Monetary | iascf-edap | Related Party Receivables, Allowance for Bad and Doubtful Debts, Non Current | IAS 24 18 |
| 1005 | 1 | debit | Monetary | iascf-edap | Finance Lease Receivables, Net, Non Current | IAS 17 39 a ii; IAS 17 39 a iii |
| 1006 | 1 | debit | Monetary | iascf-edap | Finance Lease Receivables, Gross, Non Current | IAS 17 39 a ii; IAS 17 39 a iii |
| 1007 | -1 | credit | Monetary | iascf-edap | Accumulated Allowance for Uncollectible Minimum Lease Payments Receivable, Non Current | IAS 17 39 d |
| 1008 | 1 | debit | Monetary | iascf-edap | Other Receivables, Net, Non Current | IAS 1 73 b |
| 1009 | 1 | debit | Monetary | iascf-edap | Other Receivables, Gross, Non Current | IAS 1 73 b |
| 1010 | -1 | credit | Monetary | iascf-edap | Other Receivables, Allowance for Bad and Doubtful Debts, Non Current | IAS-CP |
| 1011 | 0 | | String | iascf-edap | Financing Leases (Lessor) | IAS 17 39 |
| 1012 | 0 | | Monetary | iascf-edap | Minimum Lease Payments Receivable Under Finance Leases | IAS 17 39 a |
| 1013 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 39 a i |
| 1014 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS 17 39 a ii |
| 1015 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS 17 39 a iii |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|----------------------|
| 1016 | 0 | | Monetary | iascf-edap | Minimum Lease Payments Receivable, Interest, Under Finance Leases | IAS 17 39 a |
| 1017 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 39 a i |
| 1018 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS 17 39 a ii |
| 1019 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS 17 39 a iii |
| 1020 | 0 | | Monetary | iascf-edap | Minimum Lease Payments Receivable, Present Value, Under Finance Leases | IAS 17 39 a |
| 1021 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 39 a i |
| 1022 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS 17 39 a ii |
| 1023 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS 17 39 a iii |
| 1024 | 0 | | Monetary | iascf-edap | Net Investment in New Finance Leases for Period | IAS 17 40 |
| 1025 | 1 | | Monetary | iascf-edap | Gross Investment | IAS 17 40 |
| 1026 | 1 | | Monetary | iascf-edap | Cancelled Finance Leases | IAS 17 40 |
| 1027 | 1 | | Monetary | iascf-edap | Unearned Finance Income | IAS 17 40 b |
| 1028 | 0 | | Monetary | iascf-edap | Unearned Finance Income from Financing Leases | IAS 17 39 b |
| 1029 | 0 | | String | iascf-edap | Significant Leasing Arrangements | IAS 17 39 f |
| 1030 | 0 | | String | iascf-edap | Securitisation or Repurchase Agreement | IAS 39 170 d i |
| 1031 | 0 | | String | iascf-edap | Nature and Extent of Securitisation or Repurchase Agreement | IAS 39 170 d i |
| 1032 | 0 | | String | iascf-edap | Collateral of Securitisation or Repurchase Agreement | IAS 39 170 d i |
| 1033 | 0 | | String | iascf-edap | Quantitative Information about Key Assumptions Used in Calculating Fair Values of New and Retained Interests | IAS 39 170 d i |
| 1034 | 0 | | String | iascf-edap | Whether Financial Assets have Been Derecognised | IAS 39 170 d ii |
| 1035 | 0 | | Monetary | iascf-edap | Amounts Due from Customers on Construction Contracts | IAS 11 42 a |
| 1036 | 0 | | String | iascf-edap | Prepayments Disclosures | IAS-CP |
| 1037 | 0 | | String | iascf-edap | Cash and Cash Equivalents Disclosures | IAS 7 45 |
| 1038 | 0 | | Monetary | iascf-edap | Cash and Cash Equivalents Per Statement of Cash Flows | IAS 7 45 |
| 1039 | 1 | | Monetary | iascf-edap | Cash and Cash Equivalents Per Balance Sheet | IAS 7 45; IAS 1 66 g |
| 1040 | 1 | | Monetary | iascf-edap | Bank Overdrafts Used for Cash Management | IAS 7 45 |
| 1041 | 0 | | String | iascf-edap | Significant Cash Balances Unavailable | IAS 7 48 |
| 1042 | 0 | | String | iascf-edap | Management Commentary Relating to Significant Cash Balances Unavailable | IAS 7 48 |
| 1043 | 1 | | Monetary | iascf-edap | Amounts of Significant Cash Balances Unavailable | IAS 7 48 |
| 1044 | 0 | | String | iascf-edap | Significant Non Cash Transactions | IAS 7 43 |
| 1045 | 0 | | Tuple | iascf-edap | Significant Non Cash Transaction | IAS 7 43 |
| 1046 | 0 | | String | iascf-edap | Description of Significant Non Cash Transaction | IAS 7 43 |
| 1047 | 0 | | String | iascf-edap | Type of Significant Non Cash Transaction | IAS 7 43 |
| 1048 | 0 | | Monetary | iascf-edap | Amount of Significant Non Cash Transaction | IAS 7 43 |
| 1049 | 0 | | String | iascf-edap | Basis for Determining Value of Significant Non Cash Transaction | IAS 7 43 |
| 1050 | 0 | | Decimal | iascf-edap | Weighted Average Effective Interest Rate on Short Term Deposits | IAS 32 56 |
| 1051 | 0 | | Decimal | iascf-edap | Weighted Average Effective Interest Rate on Bank Overdrafts | IAS 32 56 |
| 1052 | 0 | | String | iascf-edap | Operating Leases as Lessors Disclosures | IAS 17 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|--------------------|
| 1053 | 0 | | Monetary | iascf-edap | Non Cancelable Future Minimum Lease Payments | IAS 17 48 a |
| 1054 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 48 a i |
| 1055 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS 17 48 a ii |
| 1056 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS 17 48 a iii |
| 1057 | 0 | | String | iascf-edap | Lessor's Significant Operating Lease Arrangements | IAS 17 48 c |
| 1058 | 0 | | Monetary | iascf-edap | Contingent Rents Recognised in Income | IAS 17 48 b |
| 1059 | 0 | | Monetary | iascf-edap | Unguaranteed Residual Values Accruing to Benefit of Lessor | IAS 17 39 c |
| 1060 | 0 | | String | iascf-edap | Construction Contracts Disclosures | IAS 11 |
| 1061 | 0 | | Monetary | iascf-edap | Contract Costs Incurred and Recognised Profits Less Losses To Date | IAS 11 40 a |
| 1062 | 0 | | Monetary | iascf-edap | Advances Received On Construction Contracts | IAS 11 40 b |
| 1063 | 0 | | Monetary | iascf-edap | Amount of Retention Received On Construction Contracts | IAS 11 40 c |
| 1064 | 0 | | String | iascf-edap | Other Assets Disclosures | IAS 1 53; IAS 1 66 |
| 1065 | 0 | | String | iascf-edap | Deferred Expenditures | IAS-CP |
| 1066 | 0 | | Tuple | iascf-edap | Deferred Expenditures, Current | IAS-CP |
| 1067 | 0 | | String | iascf-edap | Description of Deferred Expenditure, Current | IAS-CP |
| 1068 | 0 | | String | iascf-edap | Type of Deferred Expenditure, Current | IAS-CP |
| 1069 | 0 | | Monetary | iascf-edap | Amount of Deferred Expenditure, Current | IAS-CP |
| 1070 | 0 | | Tuple | iascf-edap | Deferred Expenditures, Non Current | IAS-CP |
| 1071 | 0 | | String | iascf-edap | Description of Deferred Expenditure, Non Current | IAS-CP |
| 1072 | 0 | | String | iascf-edap | Type of Deferred Expenditure, Non Current | IAS-CP |
| 1073 | 0 | | Monetary | iascf-edap | Amount of Deferred Expenditure, Non Current | IAS-CP |
| 1074 | 0 | | | iascf-edap | Liabilities and Equity Disclosures (abstract) | IAS-CP |
| 1075 | 0 | | | iascf-edap | Equity Disclosures (abstract) | IAS-CP |
| 1076 | 0 | | String | iascf-edap | Classes of Ordinary Share Capital | IAS 1 74 a |
| 1077 | 0 | | Tuple | iascf-edap | Class of Ordinary Share Capital | IAS 1 74 a |
| 1078 | 0 | | Monetary | iascf-edap | Description of Class of Ordinary Share Capital | IAS 1 74 a |
| 1079 | 0 | | Monetary | iascf-edap | Type of Class of Ordinary Share Capital | IAS-SC |
| 1080 | 0 | | Shares | iascf-edap | Number of Ordinary Shares Authorised for Class | IAS 1 74 a i |
| 1081 | 0 | | String | iascf-edap | Par Value for Class | IAS 1 74 a iii |
| 1082 | 0 | | Shares | iascf-edap | Number of Ordinary Shares Issued and Fully Paid for Class | IAS 1 74 a ii |
| 1083 | 0 | | Shares | iascf-edap | Number of Ordinary Shares Issued and Partially Paid for Class | IAS 1 74 a ii |
| 1084 | 0 | | Shares | iascf-edap | Number of Ordinary Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1085 | 0 | | Shares | iascf-edap | Number Reserved | IAS 1 74 a vii |
| 1086 | 0 | | String | iascf-edap | Terms of Options and Sales Contract | IAS 1 74 a vii |
| 1087 | 0 | | String | iascf-edap | Rights, Preferences and Restrictions, Ordinary Shares for Class | IAS 1 74 a v |
| 1088 | 0 | | Shares | iascf-edap | Ordinary Shares, Number of Issued and Fully Paid, Ending Balance | IAS 1 74 a iv |
| 1089 | 1 | | Shares | iascf-edap | Ordinary Shares, Number of Issued and Fully Paid, Changes | IAS 1 74 a iv |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|--------------------------------|
| 1090 | 1 | | Shares | iascf-edap | Ordinary Shares Issued | IAS 1 74 a iv |
| 1091 | 1 | | Shares | iascf-edap | Ordinary Shares Cancelled or Reduced | IAS 1 74 a iv |
| 1092 | 1 | | Shares | iascf-edap | Other Changes, Ordinary Shares | IAS 1 74 a iv |
| 1093 | 1 | | Shares | iascf-edap | Ordinary Shares, Number of Issued and Fully Paid, Beginning Balance | IAS 1 74 a iv |
| 1094 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held, Total | IAS 1 74 a vi |
| 1095 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held Directly by Entity | IAS 1 74 a vi |
| 1096 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held by Parent Entity | IAS 1 74 a vi |
| 1097 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held by Subsidiaries | IAS 1 74 a vi |
| 1098 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held by Associates | IAS 1 74 a vi |
| 1099 | 0 | | Shares | iascf-edap | Number of Treasury Shares, Number of Shares, Ending Balance | SIC 16 5; IAS 1 73 e; SIC 16 4 |
| 1100 | 0 | | Shares | iascf-edap | Number of Treasury Shares, Number of Shares, Change | SIC 16 4; SIC 16 5; IAS 1 73 e |
| 1101 | 0 | | Shares | iascf-edap | Number of Treasury Shares Acquired | SIC 16 5; IAS 1 73 e; SIC 16 4 |
| 1102 | 0 | | Shares | iascf-edap | Number of Treasury Shares Reissued | SIC 16 4; SIC 16 5; IAS 1 73 e |
| 1103 | 0 | | Shares | iascf-edap | Number of Treasury Shares Cancelled | SIC 16 4; IAS 1 73 e; SIC 16 5 |
| 1104 | 0 | | Shares | iascf-edap | Number of Treasury Shares, Number of Shares, Beginning Balance | SIC 16 4; SIC 16 5; IAS 1 73 e |
| 1105 | 0 | | String | iascf-edap | Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1106 | 0 | | Monetary | iascf-edap | Number of Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1107 | 0 | | Monetary | iascf-edap | Type of Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1108 | 0 | | String | iascf-edap | Terms of Agreement Under Options and Sales Contracts | IAS 1 74 a vii |
| 1109 | 0 | | String | iascf-edap | Classes of Preference Share Capital | IAS 1 74 a |
| 1110 | 0 | | Tuple | iascf-edap | Class of Preference Share Capital | IAS 1 74 a |
| 1111 | 0 | | Monetary | iascf-edap | Description of Class of Preference Share Capital | IAS 1 74 a |
| 1112 | 0 | | Monetary | iascf-edap | Type of Class of Preference Share Capital | IAS-SC |
| 1113 | 0 | | Shares | iascf-edap | Number of Preference Shares Authorised for Class | IAS 1 74 a i |
| 1114 | 0 | | String | iascf-edap | Par Value for Class | IAS 1 74 a iii |
| 1115 | 0 | | Shares | iascf-edap | Number of Preference Shares Issued and Fully Paid for Class | IAS 1 74 a ii |
| 1116 | 0 | | Shares | iascf-edap | Number of Preference Shares Issued and Partially Paid for Class | IAS 1 74 a ii |
| 1117 | 0 | | Shares | iascf-edap | Number of Preference Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1118 | 0 | | Shares | iascf-edap | Number Reserved | IAS 1 74 a vii |
| 1119 | 0 | | String | iascf-edap | Terms of Options and Sales Contract | IAS 1 74 a vii |
| 1120 | 0 | | String | iascf-edap | Rights, Preferences and Restrictions, Preference Shares for Class | IAS 1 74 a v |
| 1121 | 0 | | String | iascf-edap | Interest Rate Risk Associated with Preference Shares (if Liability) | IAS 32 56 |
| 1122 | 0 | | Date | iascf-edap | Repricing Date, Preference Shares | IAS 32 56 a |
| 1123 | 0 | | Date | iascf-edap | Maturity Date, Preference Shares | IAS 32 56 a |
| 1124 | 0 | | String | iascf-edap | Effective Interest Rate, Preference Shares | IAS 32 56 b |
| 1125 | 0 | | Shares | iascf-edap | Preference Shares, Number of Issued and Fully Paid, Ending Balance | IAS 1 74 a iv |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|--------------------------------|
| 1126 | 1 | | Shares | iascf-edap | Preference Shares, Number of Issued and Fully Paid, Changes | IAS 1 74 a iv |
| 1127 | 1 | | Shares | iascf-edap | Preference Shares Issued | IAS 1 74 a iv |
| 1128 | 1 | | Shares | iascf-edap | Preference Shares Redeemed, Converted or Reduced | IAS 1 74 a iv |
| 1129 | 1 | | Shares | iascf-edap | Other Changes, Preference Shares | IAS 1 74 a iv |
| 1130 | 1 | | Shares | iascf-edap | Preference Shares, Number of Issued and Fully Paid, Beginning Balance | IAS 1 74 a iv |
| 1131 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held, Total | IAS 1 74 a vi |
| 1132 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held Directly by Entity | IAS 1 74 a vi |
| 1133 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held by Parent Entity | IAS 1 74 a vi |
| 1134 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held by Subsidiaries | IAS 1 74 a vi |
| 1135 | 0 | | Shares | iascf-edap | Number of Treasury Shares Held by Associates | IAS 1 74 a vi |
| 1136 | 0 | | Shares | iascf-edap | Number of Treasury Shares, Number of Shares, Ending Balance | SIC 16 5; SIC 16 4; IAS 1 73 e |
| 1137 | 0 | | Shares | iascf-edap | Number of Treasury Shares, Number of Shares, Change | SIC 16 4; IAS 1 73 e; SIC 16 5 |
| 1138 | 0 | | Shares | iascf-edap | Number of Treasury Shares Acquired | IAS 1 73 e; SIC 16 4; SIC 16 5 |
| 1139 | 0 | | Shares | iascf-edap | Number of Treasury Shares Reissued | SIC 16 4; IAS 1 73 e; SIC 16 5 |
| 1140 | 0 | | Shares | iascf-edap | Number of Treasury Shares Cancelled | IAS 1 73 e; SIC 16 4; SIC 16 5 |
| 1141 | 0 | | Shares | iascf-edap | Number of Treasury Shares, Number of Shares, Beginning Balance | SIC 16 5; IAS 1 73 e; SIC 16 4 |
| 1142 | 0 | | String | iascf-edap | Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1143 | 0 | | Monetary | iascf-edap | Number of Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1144 | 0 | | Monetary | iascf-edap | Type of Shares Reserved for Issuance Under Options and Sales Contracts | IAS 1 74 a vii |
| 1145 | 0 | | String | iascf-edap | Terms of Agreement Under Options and Sales Contracts | IAS 1 74 a vii |
| 1146 | 0 | | String | iascf-edap | Dividends Proposed But Not Paid | IAS 1 85 |
| 1147 | 0 | | Tuple | iascf-edap | Dividend Proposed But Not Paid | IAS 1 85 |
| 1148 | 0 | | String | iascf-edap | Description of Dividend Proposed But Not Paid | IAS 1 85 |
| 1149 | 0 | | String | iascf-edap | Type of Dividend Proposed But Not Paid | IAS 1 85 |
| 1150 | 0 | | String | iascf-edap | Date of Record for Dividend Proposed But Not Paid | IAS 1 85 |
| 1151 | 0 | | Monetary | iascf-edap | Amount of Dividend Proposed But Not Paid | IAS 1 85 |
| 1152 | 0 | | Shares | iascf-edap | Number of Shares to be Issued as Dividend for Dividend Proposed But Not Paid | IAS 1 85 |
| 1153 | 0 | | String | iascf-edap | Dividends Paid | IAS 1 85 |
| 1154 | 0 | | String | iascf-edap | Dividends Paid, Ordinary Shares | IAS 1 85 |
| 1155 | 0 | | Tuple | iascf-edap | Dividend Paid, Ordinary Shares | IAS 1 85 |
| 1156 | 0 | | String | iascf-edap | Description of Dividend Paid, Ordinary Shares | IAS 1 85 |
| 1157 | 0 | | String | iascf-edap | Type of Dividend Paid, Ordinary Shares | IAS 1 85 |
| 1158 | 0 | | String | iascf-edap | Date Dividend Paid, Ordinary Shares | IAS 1 85 |
| 1159 | 0 | | Monetary | iascf-edap | Amount of Dividend, Ordinary Shares, Net of Tax | IAS 1 85 |
| 1160 | 1 | | Monetary | iascf-edap | Amount of Dividend, Ordinary Shares, Gross | IAS 1 85 |
| 1161 | 1 | | Monetary | iascf-edap | Tax on Dividend, Ordinary Shares | IAS 1 85 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|--|
| 1162 | 0 | | Shares | iascf-edap | Number of Shares Issued as Dividends, Ordinary Shares | IAS 1 85 |
| 1163 | 0 | | Decimal | iascf-edap | Tax Rate Applicable on Dividends Paid, Ordinary Shares | IAS 1 85 |
| 1164 | 0 | | Shares | iascf-edap | Number of Shares Dividends Paid On, Ordinary Shares | IAS 1 85 |
| 1165 | 0 | | Decimal | iascf-edap | Dividends Per Share, Ordinary Shares | IAS 1 85 |
| 1166 | 0 | | String | iascf-edap | Dividends Paid, Preference Shares | IAS 1 85 |
| 1167 | 0 | | Tuple | iascf-edap | Dividend Paid, Preference Shares | IAS 1 85 |
| 1168 | 0 | | String | iascf-edap | Description of Dividend Paid, Preference Shares | IAS 1 85 |
| 1169 | 0 | | String | iascf-edap | Type of Dividend Paid, Preference Shares | IAS 1 85 |
| 1170 | 0 | | String | iascf-edap | Date Dividend Paid, Preference Shares | IAS 1 85 |
| 1171 | 0 | | Monetary | iascf-edap | Amount of Dividend, Preference Shares, Net of Tax | IAS 1 85 |
| 1172 | 1 | | Monetary | iascf-edap | Amount of Dividend, Preference Shares, Gross | IAS 1 85 |
| 1173 | 1 | | Monetary | iascf-edap | Tax on Dividend, Preference Shares | IAS 1 85 |
| 1174 | 0 | | Shares | iascf-edap | Number of Shares Issued as Dividends, Preference Shares | IAS 1 85 |
| 1175 | 0 | | Decimal | iascf-edap | Tax Rate Applicable on Dividends Paid, Preference Shares | IAS 1 85 |
| 1176 | 0 | | Shares | iascf-edap | Number of Shares Dividends Paid On, Preference Shares | IAS 1 85 |
| 1177 | 0 | | Decimal | iascf-edap | Dividends Per Share, Preference Shares | IAS 1 85 |
| 1178 | 0 | | String | iascf-edap | Reserves Disclosures | IAS 1 86 f; IAS 1 74 b |
| 1179 | 0 | | String | iascf-edap | Nature and Restrictions on Reserves | IAS 1 74 b |
| 1180 | 0 | | String | iascf-edap | Nature and Restrictions on Capital Redemption Reserves | IAS 1 74 b |
| 1181 | 0 | | String | iascf-edap | Nature and Restrictions on Merger Reserves | IAS 1 74 b |
| 1182 | 0 | | String | iascf-edap | Nature and Restrictions on Option Reserves | IAS 1 74 b |
| 1183 | 0 | | String | iascf-edap | Nature and Restrictions on Warrant Reserves | IAS 1 74 b |
| 1184 | 0 | | String | iascf-edap | Nature and Restrictions on Proposed Dividend Reserves | IAS 1 74 b |
| 1185 | 0 | | String | iascf-edap | Nature and Restrictions on Translation Reserves | IAS 1 74 b |
| 1186 | 0 | | String | iascf-edap | Nature and Restrictions on Revaluation Reserves | IAS 1 74 b |
| 1187 | 0 | | String | iascf-edap | Nature and Restrictions on Hedging Reserves | IAS 1 74 b |
| 1188 | 0 | | String | iascf-edap | Nature and Restrictions on Available for Sale Reserves | IAS 1 74 b |
| 1189 | 0 | | String | iascf-edap | Nature and Restrictions on Other Reserves | IAS 1 74 b |
| 1190 | 0 | | String | iascf-edap | Treasury Shares Disclosures | IAS-CP |
| 1191 | 0 | | String | iascf-edap | Retained Profits (Accumulated Losses) Disclosures | IAS-CP |
| 1192 | 0 | | String | iascf-edap | Subscribed Capital Disclosures | IAS-CP |
| 1193 | 0 | | String | iascf-edap | Minority Interest (Net Assets) Disclosures | IAS 22 33; IAS 1 66 I; IAS 22 36 b |
| 1194 | 0 | | | iascf-edap | Liabilities Disclosures (abstract) | IAS 37 10; IAS 32 5 |
| 1195 | 0 | | String | iascf-edap | Interest Bearing Borrowings Disclosures | IAS 39 170 c; IAS 32 56; IAS 32 30; IAS 1 53 |
| 1196 | 0 | | String | iascf-edap | Classes of Financial Liabilities | IAS 32 49 |
| 1197 | 0 | | Tuple | iascf-edap | Class of Financial Liability | IAS 32 49 |
| 1198 | 0 | | String | iascf-edap | Description of Class of Financial Liability | IAS 32 49 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|----------------------|
| 1199 | 0 | | String | iascf-edap | Type of Class of Financial Liability | IAS 32 49 |
| 1200 | 0 | | Monetary | iascf-edap | Total Amount of Financial Liability | IAS 1 |
| 1201 | 1 | | Monetary | iascf-edap | Maturity Within One Year | IAS 32 49 b |
| 1202 | 1 | | Monetary | iascf-edap | Maturity of Over One to Two Years | IAS 32 49 b |
| 1203 | 1 | | Monetary | iascf-edap | Maturity of Over Two to Five Years | IAS 32 49 b |
| 1204 | 1 | | Monetary | iascf-edap | Maturity Over Five Years | IAS 32 49 b |
| 1205 | 0 | | String | iascf-edap | Currency of Financial Liability | IAS 32 49 h |
| 1206 | 0 | | Decimal | iascf-edap | Effective Interest Rate | IAS 32 56 b |
| 1207 | 0 | | String | iascf-edap | Rate Type (Fixed or Floating) | IAS 32 56 |
| 1208 | 0 | | String | iascf-edap | Reason Carrying Value is Not Fair Value | IAS 32 77 |
| 1209 | 0 | | String | iascf-edap | Principal Features of Financial Liability | IAS 32 49; IAS 32 47 |
| 1210 | 0 | | String | iascf-edap | Reason for Financial Liability Current at Balance Sheet Date Being Carried as Non Current | IAS 1 63 |
| 1211 | 0 | | String | iascf-edap | Other Information Relating to Financial Liability | IAS 32 49 |
| 1212 | 0 | | String | iascf-edap | Finance Leases (Lessee) Disclosures | IAS 17 |
| 1213 | 1 | | Monetary | iascf-edap | Future Finance Charges Under Finance Lease Obligations | IAS 17 23 b |
| 1214 | -1 | | Monetary | iascf-edap | Present Value of Finance Lease Obligations | IAS 17 23 b |
| 1215 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 23 b i |
| 1216 | 1 | | Monetary | iascf-edap | Later than One Year But Less than Five Years | IAS 17 23 b ii |
| 1217 | 1 | | Monetary | iascf-edap | Over Five Years | IAS 17 23 b iii |
| 1218 | 1 | | Monetary | iascf-edap | Minimum Lease Payments Payable Under Finance Lease Obligations | IAS 17 23 b |
| 1219 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 23 b i |
| 1220 | 1 | | Monetary | iascf-edap | Later than One Year Not Later than Five Years | IAS 17 23 b ii |
| 1221 | 1 | | Monetary | iascf-edap | Over Five Years | IAS 17 23 b iii |
| 1222 | 0 | | String | iascf-edap | Significant Finance Leasing Arrangements | IAS 17 23 e |
| 1223 | 0 | | String | iascf-edap | Existence and Terms of Renewal or Purchase Options and Escalation Clauses | IAS 17 23 e ii |
| 1224 | 0 | | String | iascf-edap | Restrictions Imposed by Lease Arrangements | IAS 17 23 e iii |
| 1225 | 0 | | String | iascf-edap | Minimal Sublease Payments Expected to be Received Under Non Cancelable Subleases | IAS 17 53 |
| 1226 | 0 | | String | iascf-edap | Borrowing Costs Capitalised | IAS 23 29 b |
| 1227 | 0 | | Monetary | iascf-edap | Amount of Borrowing Costs Capitalised for Period | IAS 23 29 b |
| 1228 | 0 | | Decimal | iascf-edap | Capitalisation Rate of Borrowing Costs Capitalised for Period | IAS 23 29 c |
| 1229 | 0 | | String | iascf-edap | Non Interest Bearing Borrowings Disclosures | IAS-CP |
| 1230 | 0 | | String | iascf-edap | Deferred Income Disclosures | IAS 32 47 |
| 1231 | 0 | | String | iascf-edap | Nature of Deferred Income | IAS 32 47 |
| 1232 | 0 | | String | iascf-edap | Provisions Disclosures | IAS 37 84 |
| 1233 | 0 | | String | iascf-edap | Nature of Provisions | IAS 37 85 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|-------------|
| 1234 | 0 | | Tuple | iascf-edap | Nature of Provision | IAS 37 85 |
| 1235 | 0 | | String | iascf-edap | Description of Provision | IAS 37 85 a |
| 1236 | 0 | | String | iascf-edap | Type of Obligation | IAS 37 85 |
| 1237 | 0 | | String | iascf-edap | Uncertainties About Timing or Amount of Provision | IAS 37 85 b |
| 1238 | 0 | | Monetary | iascf-edap | Amount of Expected Reimbursement in Respect of Provisions | IAS 37 85 c |
| 1239 | 0 | | String | iascf-edap | Reason for Non Disclosure | IAS 37 92 |
| 1240 | 0 | | | iascf-edap | Movements in Provisions (abstract) | IAS 37 84 |
| 1241 | 0 | | Monetary | iascf-edap | Provisions, Total, Ending Balance | IAS 37 84 |
| 1242 | 1 | | Monetary | iascf-edap | Warranty Provision, Ending Balance | IAS 37 84 a |
| 1243 | 1 | | Monetary | iascf-edap | Warranty Provision, Changes | IAS 37 84 a |
| 1244 | 1 | | Monetary | iascf-edap | Additions and Increases to Existing Provisions | IAS 37 84 b |
| 1245 | 1 | | Monetary | iascf-edap | Movements Due to Effect of Discounting | IAS 37 84 e |
| 1246 | 1 | | Monetary | iascf-edap | Amounts Used | IAS 37 84 c |
| 1247 | 1 | | Monetary | iascf-edap | Unused Amounts Reversed | IAS 37 84 d |
| 1248 | 1 | | Monetary | iascf-edap | Net Exchange Difference from Translation of Financial Statements of Foreign Entity | IAS-CP |
| 1249 | 0 | | Monetary | iascf-edap | Other Movements | IAS 37 84 c |
| 1250 | 1 | | Monetary | iascf-edap | Warranty Provision, Beginning Balance | IAS 37 84 a |
| 1251 | 1 | | Monetary | iascf-edap | Restructuring Provision, Ending Balance | IAS 37 84 a |
| 1252 | 1 | | Monetary | iascf-edap | Restructuring Provision, Changes | IAS 37 84 a |
| 1253 | 1 | | Monetary | iascf-edap | Additions and Increases to Existing Provisions | IAS 37 84 b |
| 1254 | 1 | | Monetary | iascf-edap | Movements Due to Effect of Discounting | IAS 37 84 e |
| 1255 | 1 | | Monetary | iascf-edap | Amounts Used | IAS 37 84 c |
| 1256 | 1 | | Monetary | iascf-edap | Unused Amounts Reversed | IAS 37 84 d |
| 1257 | 1 | | Monetary | iascf-edap | Net Exchange Difference from Translation of Financial Statements of Foreign Entity | IAS-CP |
| 1258 | 0 | | Monetary | iascf-edap | Other Movements | IAS 37 84 c |
| 1259 | 1 | | Monetary | iascf-edap | Restructuring Provision, Beginning Balance | IAS 37 84 a |
| 1260 | 1 | | Monetary | iascf-edap | Legal Proceedings Provision, Ending Balance | IAS 37 84 a |
| 1261 | 1 | | Monetary | iascf-edap | Legal Proceedings Provision, Changes | IAS 37 84 a |
| 1262 | 1 | | Monetary | iascf-edap | Additions and Increases to Existing Provisions | IAS 37 84 b |
| 1263 | 1 | | Monetary | iascf-edap | Movements Due to Effect of Discounting | IAS 37 84 e |
| 1264 | 1 | | Monetary | iascf-edap | Amounts Used | IAS 37 84 c |
| 1265 | 1 | | Monetary | iascf-edap | Unused Amounts Reversed | IAS 37 84 d |
| 1266 | 1 | | Monetary | iascf-edap | Net Exchange Difference from Translation of Financial Statements of Foreign Entity | IAS-CP |
| 1267 | 0 | | Monetary | iascf-edap | Other Movements | IAS 37 84 c |
| 1268 | 1 | | Monetary | iascf-edap | Legal Proceedings Provision, Beginning Balance | IAS 37 84 a |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|--------------|
| 1269 | 1 | | Monetary | iascf-edap | Onerous Contracts Provision, Ending Balance | IAS 37 66 |
| 1270 | 1 | | Monetary | iascf-edap | Onerous Contracts Provision, Changes | IAS 37 84 a |
| 1271 | 1 | | Monetary | iascf-edap | Additions and Increases to Existing Provisions | IAS 37 84 b |
| 1272 | 1 | | Monetary | iascf-edap | Movements Due to Effect of Discounting | IAS 37 84 e |
| 1273 | 1 | | Monetary | iascf-edap | Amounts Used | IAS 37 84 c |
| 1274 | 1 | | Monetary | iascf-edap | Unused Amounts Reversed | IAS 37 84 d |
| 1275 | 1 | | Monetary | iascf-edap | Net Exchange Difference from Translation of Financial Statements of Foreign Entity | IAS-CP |
| 1276 | 0 | | Monetary | iascf-edap | Other Movements | IAS 37 84 c |
| 1277 | 1 | | Monetary | iascf-edap | Onerous Contracts Provision, Beginning Balance | IAS 37 84 a |
| 1278 | 1 | | Monetary | iascf-edap | Other Provisions, Ending Balance | IAS 37 84 a |
| 1279 | 1 | | Monetary | iascf-edap | Other Provisions, Changes | IAS 37 84 a |
| 1280 | 1 | | Monetary | iascf-edap | Additions and Increases to Existing Provisions | IAS 37 84 b |
| 1281 | 1 | | Monetary | iascf-edap | Movements Due to Effect of Discounting | IAS 37 84 e |
| 1282 | 1 | | Monetary | iascf-edap | Amounts Used | IAS 37 84 c |
| 1283 | 1 | | Monetary | iascf-edap | Unused Amounts Reversed | IAS 37 84 d |
| 1284 | 1 | | Monetary | iascf-edap | Net Exchange Difference from Translation of Financial Statements of Foreign Entity | IAS-CP |
| 1285 | 0 | | Monetary | iascf-edap | Other Movements | IAS 37 84 c |
| 1286 | 1 | | Monetary | iascf-edap | Other Provisions, Beginning Balance | IAS 37 84 a |
| 1287 | 0 | | Monetary | iascf-edap | Provisions, Total, Ending Balance | IAS 37 84 a |
| 1288 | 1 | | Monetary | iascf-edap | Provisions, Total, Changes | IAS-CP |
| 1289 | 1 | | Monetary | iascf-edap | Additions and Increases to Existing Provisions | IAS-CP |
| 1290 | 1 | | Monetary | iascf-edap | Movements Due to Effect of Discounting | IAS-CP |
| 1291 | 1 | | Monetary | iascf-edap | Amounts Used | IAS-CP |
| 1292 | 1 | | Monetary | iascf-edap | Unused Amounts Reversed | IAS-CP |
| 1293 | 1 | | Monetary | iascf-edap | Net Exchange Difference from Translation of Financial Statements of Foreign Entity | IAS-CP |
| 1294 | 0 | | Monetary | iascf-edap | Other Movements | IAS 37 84 c |
| 1295 | 1 | | Monetary | iascf-edap | Provisions, Total, Beginning Balance | IAS-CP |
| 1296 | 0 | | String | iascf-edap | Post Employment Benefit Obligation Disclosures | IAS 19 |
| 1297 | 0 | | String | iascf-edap | General Description of Post Employment Benefit Obligations | IAS 19 |
| 1298 | 0 | | String | iascf-edap | Defined Contribution Plans Disclosures | IAS 19 46 |
| 1299 | 0 | | Monetary | iascf-edap | Expenses Recognised for Defined Contribution Plans | IAS 19 46 |
| 1300 | 0 | | String | iascf-edap | Defined Benefit Plans Disclosures | IAS 19 48 |
| 1301 | 0 | | String | iascf-edap | General Description of Defined Benefit Plans | IAS 19 120 b |
| 1302 | 0 | | String | iascf-edap | Defined Benefit Plans | IAS 19 48 |
| 1303 | 0 | | Tuple | iascf-edap | Defined Benefit Plan | IAS 19 48 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|------------------|
| 1304 | 0 | | String | iascf-edap | Description of Defined Benefit Plan | IAS 19 48 |
| 1305 | 0 | | String | iascf-edap | Terms of Defined Benefit Plan | IAS 19 48 |
| 1306 | 0 | | String | iascf-edap | Type of Defined Benefit Plan | IAS 19 48 |
| 1307 | 0 | | Monetary | iascf-edap | Components of Defined Benefit Plan Obligations | IAS 19 120 c |
| 1308 | 0 | | Monetary | iascf-edap | Defined Benefit Plan Obligations, Total | IAS 19 120 c vii |
| 1309 | 1 | | Monetary | iascf-edap | Net Funded Defined Benefit Plan Obligations | IAS 19 120 c |
| 1310 | 1 | | Monetary | iascf-edap | Fair Value of Defined Benefit Plan Assets | IAS 19 120 c iii |
| 1311 | 1 | | Monetary | iascf-edap | Present Value of Wholly or Partially Funded Defined Benefit Plan Obligations | IAS 19 120 c i |
| 1312 | 1 | | Monetary | iascf-edap | Unrecognised Actuarial Gains (Losses) for Defined Benefit Plan Obligations | IAS 19 120 c iv |
| 1313 | 1 | | Monetary | iascf-edap | Unrecognised Past Service Costs for Defined Benefit Plan Obligations | IAS 19 120 c v |
| 1314 | 1 | | Monetary | iascf-edap | Fair Value of any Right to Reimbursement Recognised as an Asset of Defined Benefit Plans | IAS 19 120 c |
| 1315 | 1 | | Monetary | iascf-edap | Present Value of Unfunded Defined Benefit Plan Obligations | IAS 19 120 c ii |
| 1316 | 1 | | Monetary | iascf-edap | Other Components of Defined Benefit Plan Obligations | IAS 19 120 c |
| 1317 | 0 | | String | iascf-edap | Amounts Included in Fair Value of Plan Assets | IAS 19 120 d |
| 1318 | 0 | | String | iascf-edap | Financial Instruments of Reporting Entity | IAS 19 120 d i |
| 1319 | 0 | | String | iascf-edap | Description of Financial Instruments of Reporting Entity | IAS 19 120 d i |
| 1320 | 0 | | String | iascf-edap | Amount of Financial Instruments of Reporting Entity | IAS 19 120 d i |
| 1321 | 0 | | String | iascf-edap | Property Occupied or Other Assets Used by Reporting Entity | IAS 19 120 d ii |
| 1322 | 0 | | String | iascf-edap | Description of Property Occupied or Other Assets Used by Reporting Entity | IAS 19 120 d ii |
| 1323 | 0 | | Monetary | iascf-edap | Amount of Property Occupied or Other Assets Used by Reporting Entity | IAS 19 120 d ii |
| 1324 | 0 | | | iascf-edap | Movements in Defined Benefit Plan Obligations (abstract) | IAS 19 120 c |
| 1325 | 0 | | Monetary | iascf-edap | Defined Benefit Plan Obligations, Ending Balance | IAS 19 120 c |
| 1326 | 1 | | Monetary | iascf-edap | Defined Benefit Plan Obligations, Changes | IAS 19 120 c |
| 1327 | 1 | | Monetary | iascf-edap | Contributions Paid to Defined Benefit Plans | IAS 19 120 e |
| 1328 | 1 | | Monetary | iascf-edap | Expense Recognised in Income Statement for Defined Benefit Plans | IAS 19 120 e |
| 1329 | 1 | | Monetary | iascf-edap | Defined Benefit Plan Obligation Charged or Credited to Equity | IAS-CP |
| 1330 | 1 | | Monetary | iascf-edap | Defined Benefit Plan Obligation Changes Through Business Combinations | IAS 19 120 e |
| 1331 | 1 | | Monetary | iascf-edap | Defined Benefit Plan Obligation Changes from Acquisition of Subsidiary | IAS-CP |
| 1332 | 1 | | Monetary | iascf-edap | Defined Benefit Plan Obligation Changes from Disposal of Subsidiary | IAS-CP |
| 1333 | 1 | | Monetary | iascf-edap | Exchange Differences Relating to Defined Benefit Plan Obligations | IAS 19 120 e |
| 1334 | 1 | | Monetary | iascf-edap | Unrecognised Asset | IAS 19 120 c vi |
| 1335 | 1 | | Monetary | iascf-edap | Fair Value of Reimbursements Rights Recognised as Assets in Defined Benefit Plans | IAS 19 120 c vii |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|------------------|
| 1336 | 1 | | Monetary | iascf-edap | Other Changes in Defined Benefit Plan Obligations | IAS 19 120 e |
| 1337 | 0 | | Monetary | iascf-edap | Defined Benefit Plan Obligations, Beginning Balance | IAS 19 120 c vii |
| 1338 | 0 | | String | iascf-edap | Components of Expense Recognised in Income Statement for Defined Benefit Plans | IAS 19 120 f |
| 1339 | 0 | | String | iascf-edap | Line Item in Income Statement in Which Defined Benefit Plan Obligation Expense is Recognised | IAS 19 20 f |
| 1340 | 0 | | Monetary | iascf-edap | Expense Recognised in Income Statement for Defined Benefit Plans, Total | IAS 19 120 f |
| 1341 | 1 | | Monetary | iascf-edap | Current Service Cost | IAS 19 120 f i |
| 1342 | 1 | | Monetary | iascf-edap | Interest Cost | IAS 19 120 f ii |
| 1343 | 1 | | Monetary | iascf-edap | Expected Return on Plan Assets | IAS 19 120 f iii |
| 1344 | 1 | | Monetary | iascf-edap | Expected Return on Reimbursement Rights Recognised as Assets | IAS 19 120 f iv |
| 1345 | 1 | | Monetary | iascf-edap | Net Actuarial Losses (Gains) | IAS 19 120 f v |
| 1346 | 1 | | Monetary | iascf-edap | Actuarial Gains | IAS-CP |
| 1347 | 1 | | Monetary | iascf-edap | Actuarial Losses | IAS-CP |
| 1348 | 1 | | Monetary | iascf-edap | Past Service Cost | IAS 19 120 f vi |
| 1349 | 1 | | Monetary | iascf-edap | Losses (Gains) on Curtailments and Settlements | IAS 19 120 f vii |
| 1350 | 1 | | Monetary | iascf-edap | Losses (Gains) on Curtailment | IAS-CP |
| 1351 | 1 | | Monetary | iascf-edap | Losses (Gains) on Settlements | IAS-CP |
| 1352 | 0 | | String | iascf-edap | Actual Return on Plan Assets | IAS 19 120 g |
| 1353 | 0 | | String | iascf-edap | Actual Return on Reimbursement Rights Recognised as Assets | IAS 19 120 g |
| 1354 | 0 | | Monetary | iascf-edap | Principal Actuarial Assumptions Used in Defined Benefit Plans | IAS 19 120 h |
| 1355 | 0 | | Tuple | iascf-edap | Principal Actuarial Assumptions Used in Defined Benefit Plan | IAS 19 120 h |
| 1356 | 0 | | Decimal | iascf-edap | Name or Location of Defined Benefit Plan | IAS 19 120 h i |
| 1357 | 0 | | Decimal | iascf-edap | Discount Rate | IAS 19 120 h i |
| 1358 | 0 | | Decimal | iascf-edap | Expected Return on Plan Assets | IAS 19 120 h ii |
| 1359 | 0 | | Decimal | iascf-edap | Expected Rate of Salary Increases | IAS 19 120 h iv |
| 1360 | 0 | | Decimal | iascf-edap | Future Defined Benefit Increases | IAS-CP |
| 1361 | 0 | | Decimal | iascf-edap | Expected Rate of Return on Reimbursement Rights Recognised as Assets Under Paragraph 104A | IAS 19 120 h iii |
| 1362 | 0 | | Decimal | iascf-edap | Medical Cost Trend Rate | IAS 19 120 h v |
| 1363 | 0 | | String | iascf-edap | Other Material Actuarial Assumptions | IAS 19 120 h vi |
| 1364 | 0 | | String | iascf-edap | Multi Employer Defined Benefit Plans Treated as Defined Contribution Plans | IAS 19 29 |
| 1365 | 0 | | String | iascf-edap | Description of Multi Employer Defined Benefit Plans | IAS 19 30 a |
| 1366 | 0 | | String | iascf-edap | Fact that Plan is Defined Benefit Plan | IAS 19 30 b i |
| 1367 | 0 | | String | iascf-edap | Reasons Why Sufficient Information is Not Available to Account for Defined Benefit Plan | IAS 19 30 b ii |
| 1368 | 0 | | String | iascf-edap | Extent to Which Surplus or Deficit May Affect Amount of Future Contributions | IAS 19 30 c |
| 1369 | 0 | | String | iascf-edap | Deferred Tax Liabilities Disclosures | IAS 12 81 g i |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|------------------------|
| 1370 | 0 | | String | iascf-edap | Components of Deferred Tax Liabilities | IAS 12 81 g i |
| 1371 | 0 | | Monetary | iascf-edap | Deferred Tax Liabilities, Total | IAS 12 81 g i |
| 1372 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Depreciation | IAS 12 81 g i |
| 1373 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Amortisation | IAS 12 81 g i |
| 1374 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Accruals | IAS 12 81 g i |
| 1375 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Provisions | IAS 12 81 g i |
| 1376 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Foreign Exchange Contracts | IAS 12 81 g i |
| 1377 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Post Employment Benefit Obligations | IAS 12 81 g i |
| 1378 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Revaluations of Property, Plant and Equipment | IAS 12 81 g i |
| 1379 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Revaluations of Investment Property | IAS 12 81 g i |
| 1380 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Revaluations of Intangible Assets | IAS 12 81 g i |
| 1381 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Revaluations of Financial Instruments | IAS 12 81 g i |
| 1382 | 1 | | Monetary | iascf-edap | Deferred Tax Liabilities Relating to Other | IAS 12 81 g i |
| 1383 | 0 | | String | iascf-edap | Taxable Temporary Differences Related to Recognised Deferred Tax Liabilities | IAS 12 81 g |
| 1384 | 0 | | String | iascf-edap | Description of Recognised Deferred Tax Liabilities | IAS 12 81 g |
| 1385 | 0 | | Monetary | iascf-edap | Amount of Recognised Deferred Tax Liability | IAS 12 81 g |
| 1386 | 0 | | Monetary | iascf-edap | Temporary Differences Associated with Investments in Subsidiaries, Associates and Joint Ventures Related to Unrecognised Deferred Tax Liabilities | IAS 12 39; IAS 12 81 f |
| 1387 | 0 | | Monetary | iascf-edap | Aggregate Amount of Current and Deferred Tax Relating to Equity Items | IAS 12 81 a |
| 1388 | 0 | | String | iascf-edap | Trade and Other Payables Disclosures | IAS 32 47 |
| 1389 | 0 | | String | iascf-edap | Current Income Tax Liabilities Disclosures | IAS-CP |
| 1390 | 0 | | String | iascf-edap | Other Liabilities Disclosures | IAS 1 |
| 1391 | 0 | | | iascf-edap | Income Statement Disclosures (abstract) | IAS 1 |
| 1392 | 0 | | String | iascf-edap | Extraordinary Items of Income (Expense) Disclosures | IAS 8 11 |
| 1393 | 0 | | String | iascf-edap | Details of Extraordinary Items of Income (Expense) | IAS 8 11 |
| 1394 | 0 | | Tuple | iascf-edap | Extraordinary Item of Income (Expense) | IAS 8 11 |
| 1395 | 0 | | String | iascf-edap | Description of Extraordinary Item of Income (Expense) | IAS 8 11 |
| 1396 | 0 | | String | iascf-edap | Type of Extraordinary Item of Income (Expense) | IAS 8 11 |
| 1397 | 0 | | Monetary | iascf-edap | Amount of Extraordinary Item of Income (Expense) | IAS 8 11 |
| 1398 | 0 | | String | iascf-edap | Income Tax Expense (Income) Disclosures | IAS-CP |
| 1399 | 0 | | String | iascf-edap | Major Components of Income Tax Expense (Income) | IAS 12 79 |
| 1400 | 0 | | Monetary | iascf-edap | Income Tax Expense (Income), Current and Deferred | IAS 12 80 |
| 1401 | 1 | | Monetary | iascf-edap | Current Income Tax Expense, Net | IAS 12 80 a |
| 1402 | 1 | | Monetary | iascf-edap | Current Tax Expense | IAS 12 80 a |
| 1403 | 1 | | Monetary | iascf-edap | Tax Benefit Arising from Previously Unrecognised Tax Assets used to Reduce Current Tax Expense | IAS 12 80 e |
| 1404 | 1 | | Monetary | iascf-edap | Adjustments to Current Tax of Prior Period | IAS 12 80 b |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|---------------------------|
| 1405 | 1 | | Monetary | iascf-edap | Other Current Tax Expense | IAS 12 79 |
| 1406 | 1 | | Monetary | iascf-edap | Deferred Tax Expense, Net | IAS 12 79; IAS 12 81 g ii |
| 1407 | 1 | | Monetary | iascf-edap | Deferred Tax Expense (Income) relating to Origination and Reversal of Temporary Differences | IAS 12 80 c |
| 1408 | 1 | | Monetary | iascf-edap | Deferred Tax Expense (Income) relating to Tax Rate Changes or New Taxes | IAS 12 80 d |
| 1409 | 1 | | Monetary | iascf-edap | Tax Benefit Arising from Previously Unrecognised Tax Assets used to Reduce Deferred Tax Expense | IAS 12 80 f |
| 1410 | 1 | | Monetary | iascf-edap | Deferred Tax Expense Arising from Write Down or Reversal of Write Down of a Deferred Tax Asset during Assessment of Usability | IAS 12 80 g; IAS 12 56 |
| 1411 | 1 | | Monetary | iascf-edap | Other Deferred Tax Expense | IAS 12 79 |
| 1412 | 1 | | Monetary | iascf-edap | Tax Expense (Income) relating to Changes in Accounting Policies and Fundamental Errors | IAS 12 80 h |
| 1413 | 1 | | Monetary | iascf-edap | Tax Expense (Income) relating to Extraordinary Items | IAS 12 81 b |
| 1414 | 1 | | Monetary | iascf-edap | Effect of Change in Tax Status of Enterprise or Shareholders | SIC 25 4 |
| 1415 | 0 | | Monetary | iascf-edap | Income Tax Expense (Income), Foreign, Domestic, Equity Accounted Investments | IAS-CP |
| 1416 | 1 | | String | iascf-edap | Income Tax Expense (Income), Foreign and Domestic | IAS-CP |
| 1417 | 1 | | Monetary | iascf-edap | Current Income Tax Expense, Foreign and Domestic | IAS-CP |
| 1418 | 1 | | Monetary | iascf-edap | Current Income Tax Expense, Foreign | IAS-CP |
| 1419 | 1 | | Monetary | iascf-edap | Current Income Tax Expense, Domestic | IAS-CP |
| 1420 | 1 | | Monetary | iascf-edap | Deferred Tax Expense, Foreign and Domestic | IAS-CP |
| 1421 | 1 | | Monetary | iascf-edap | Deferred Tax Expense, Foreign | IAS-CP |
| 1422 | 1 | | Monetary | iascf-edap | Deferred Tax Expense, Domestic | IAS-CP |
| 1423 | 1 | | Monetary | iascf-edap | Share of Taxation Attributable to Equity Accounted Investments | IAS-CP |
| 1424 | 1 | | Monetary | iascf-edap | Share of Taxation Attributable to Subsidiaries | IAS-CP |
| 1425 | 1 | | Monetary | iascf-edap | Share of Taxation Attributable to Joint Ventures | IAS-CP |
| 1426 | 1 | | Monetary | iascf-edap | Share of Taxation Attributable to Associates | IAS-CP |
| 1427 | 0 | | String | iascf-edap | Reconciliation of Applicable Taxation | IAS 12 81 c |
| 1428 | 0 | | String | iascf-edap | Reconciliation Tax Expense Using Statutory Rate to Tax Expense Using Effective Rate | IAS 12 81 c i |
| 1429 | 0 | | Monetary | iascf-edap | Tax Expense Using Effective Rate | IAS 12 81 c i |
| 1430 | 1 | | Monetary | iascf-edap | Adjustments to Tax Expense Using Statutory Rate | IAS 12 81 c i |
| 1431 | 1 | | Monetary | iascf-edap | Tax Effect of Rates in Other Jurisdictions | IAS-CP |
| 1432 | 1 | | Monetary | iascf-edap | Tax Effect of Non Taxable Revenues | IAS-CP |
| 1433 | 1 | | Monetary | iascf-edap | Tax Effect of Non Tax Deductible Expenses | IAS-CP |
| 1434 | 1 | | Monetary | iascf-edap | Tax Effect of Tax Losses (Utilised) Reversed | IAS-CP |
| 1435 | 1 | | Monetary | iascf-edap | Tax Effect of Tax Benefit Not Previously Recognised in Income Statement | IAS-CP |
| 1436 | 1 | | Monetary | iascf-edap | Tax Effect from Reassessment of Unrecognised Deferred Tax Assets | IAS-CP |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|-------------------------------|
| 1437 | 1 | | Monetary | iascf-edap | Tax Effect of Change in Tax Rates | IAS-CP |
| 1438 | 1 | | Monetary | iascf-edap | Tax Effect from Under or Over Provisions in Prior Periods | IAS-CP |
| 1439 | 1 | | Monetary | iascf-edap | Taxation Calculated at Applicable Rate | IAS 12 81 c i |
| 1440 | 1 | | Monetary | iascf-edap | Other Adjustments to Statutory Tax Charge | IAS-CP |
| 1441 | 1 | | Monetary | iascf-edap | Tax Expense Using Statutory Rate | IAS 12 81 c i |
| 1442 | 0 | | String | iascf-edap | Reconciliation of Statutory Tax Rate to Effective Tax Rate | IAS 12 81 c ii |
| 1443 | 0 | | Decimal | iascf-edap | Effective Tax Rate | IAS 12 81 c ii |
| 1444 | 1 | | Decimal | iascf-edap | Adjustments to Statutory Tax Rate | IAS 12 81 c ii |
| 1445 | 1 | | Decimal | iascf-edap | Tax Rate Effect of Rates in Other Jurisdiction | IAS-CP |
| 1446 | 1 | | Decimal | iascf-edap | Tax Rate Effect of Non Taxable Revenues | IAS-CP |
| 1447 | 1 | | Decimal | iascf-edap | Tax Rate Effect of Non Deductible Expenses | IAS-CP |
| 1448 | 1 | | Decimal | iascf-edap | Tax Rate Effect of Tax Losses (Utilised) Reversed | IAS-CP |
| 1449 | 1 | | Decimal | iascf-edap | Tax Rate Effect of Tax Benefit Not Previously Recognised in Income Statement | IAS-CP |
| 1450 | 1 | | Decimal | iascf-edap | Tax Rate Effect from Reassessment of Unrecognised Deferred Tax Assets | IAS-CP |
| 1451 | 0 | | Decimal | iascf-edap | Tax Rate Effect of Rate Changes in Other Jurisdictions | IAS-CP |
| 1452 | 1 | | Decimal | iascf-edap | Tax Rate Effect from Under or Over Provisions in Prior Periods | IAS-CP |
| 1453 | 1 | | Decimal | iascf-edap | Other Adjustments to Statutory Tax Rate | IAS-CP |
| 1454 | 1 | | Decimal | iascf-edap | Statutory Tax Rate | IAS 12 81 c ii |
| 1455 | 0 | | Monetary | iascf-edap | Explanation of Basis of Computation of Applicable Tax Rate | IAS 12 81 c ii; IAS 12 81 c i |
| 1456 | 0 | | Monetary | iascf-edap | Tax Expense (Income) for Discontinued Operations | IAS 12 81 h |
| 1457 | 1 | | Monetary | iascf-edap | Tax Expense Relating to Gain (Loss) on Discontinuance | IAS 12 81 h i |
| 1458 | 1 | | Monetary | iascf-edap | Tax Expense relating to Profit (Loss) from Ordinary Activities of Discontinued Operation | IAS 12 81 h ii |
| 1459 | 0 | | String | iascf-edap | Tax Disclosures Related to Items Charged to Equity | IAS 12 81 a |
| 1460 | 0 | | Monetary | iascf-edap | Aggregate Current Taxation Relating to Items Charged to Equity | IAS 12 81 a |
| 1461 | 0 | | Monetary | iascf-edap | Aggregate Deferred Taxation Relating to Items Charged to Equity | IAS 12 81 a |
| 1462 | 0 | | String | iascf-edap | Income Tax Consequences Relating to Dividend Payments | IAS 12 52A; IAS 12 81 i |
| 1463 | 0 | | String | iascf-edap | Nature of Potential Income Tax Consequences Related to Dividend Payments | IAS 12 82A |
| 1464 | 0 | | Monetary | iascf-edap | Amount of Income Tax Consequences of Dividends not Recognised as a Liability | IAS 12 81 i |
| 1465 | 0 | | String | iascf-edap | Potential Income Tax Consequences relating to Dividend Payments not Practicably Determinable | IAS 12 82A |
| 1466 | 0 | | Monetary | iascf-edap | Amounts of Potential Income Tax Consequences | IAS 12 82A |
| 1467 | 0 | | Monetary | iascf-edap | Aggregate Temporary Differences for Unrecognised Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint Ventures | IAS 12 81 f |
| 1468 | 0 | | String | iascf-edap | Reason for Not Recognising Aggregate Temporary Differences for Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint Ventures | IAS 12 81 f |
| 1469 | 0 | | String | iascf-edap | Explanation of Changes in Applicable Tax Rate | IAS 12 81 d |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|-------------|
| 1470 | 0 | | String | iascf-edap | Finance Costs Disclosures | IAS 1 75 c |
| 1471 | 0 | | String | iascf-edap | Profit (Loss) from Operations Disclosures | IAS 8 16 |
| 1472 | 0 | | String | iascf-edap | Earnings Per Share Disclosures | IAS 33 |
| 1473 | 0 | | String | iascf-edap | Basic Earnings (Loss) Per Share Disclosures | IAS 33 49 |
| 1474 | 0 | | Monetary | iascf-edap | Basic Earnings (Loss) Per Share | IAS 33 49 |
| 1475 | 0 | | Monetary | iascf-edap | Income Available to Common Shareholders, Basic | IAS 33 49 a |
| 1476 | 1 | | Monetary | iascf-edap | Adjustments to Compute Income Available to Common Shareholders, Basic | IAS 33 11 |
| 1477 | 1 | | Monetary | iascf-edap | Preference Dividends Declared | IAS 33 11 |
| 1478 | 1 | | Monetary | iascf-edap | Cumulative Effect of Change in Accounting Policy Per Basic Share | IAS 33 43 a |
| 1479 | 1 | | Monetary | iascf-edap | Unrecognised Cumulative Preference Dividends | IAS 1 74 d |
| 1480 | 1 | | Monetary | iascf-edap | Other Adjustments in Computing Income Available to Common Shareholders | IAS 1 74 d |
| 1481 | 1 | | Monetary | iascf-edap | Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity | IAS 1 75 i |
| 1482 | 0 | | Shares | iascf-edap | Weighted Average Number of Shares, Basic | IAS 33 49 a |
| 1483 | 0 | | String | iascf-edap | Diluted Earnings (Loss) Per Share Disclosures | IAS 33 49 |
| 1484 | 0 | | Monetary | iascf-edap | Diluted Earnings (Loss) Per Share | IAS 33 49 |
| 1485 | 0 | | Monetary | iascf-edap | Income Available to Common Shareholders, Diluted | IAS 33 49 a |
| 1486 | 1 | | Monetary | iascf-edap | Adjustments to Compute Income Available to Common Shareholders, Diluted | IAS 33 49 a |
| 1487 | 1 | | Monetary | iascf-edap | Interest Expense Related to Convertible Debt | IAS 33 49 a |
| 1488 | 1 | | Monetary | iascf-edap | Current and Deferred Tax Relating to Interest on Convertible Debt | IAS 33 49 a |
| 1489 | 1 | | Monetary | iascf-edap | Interest Expense Relating to Convertible Preference Shares | IAS 33 49 a |
| 1490 | 1 | | Monetary | iascf-edap | Current and Deferred Tax Relating to Interest on Convertible Preference Shares | IAS 33 49 a |
| 1491 | 1 | | Monetary | iascf-edap | Interest Expense Relating to Other Potentially Dilutive Shares | IAS 33 49 a |
| 1492 | 1 | | Monetary | iascf-edap | Current and Deferred Tax Relating to Interest on Other Potentially Dilutive Shares | IAS 33 49 a |
| 1493 | 0 | | Monetary | iascf-edap | Other Adjustments to Compute Income Available to Common Shareholders, Diluted | IAS 33 49 a |
| 1494 | 1 | | Monetary | iascf-edap | Income Available to Common Shareholders, Basic | IAS 33 49 a |
| 1495 | 0 | | Shares | iascf-edap | Weighted Average Number of Shares, Diluted | IAS 33 49 a |
| 1496 | 1 | | Shares | iascf-edap | Adjustments to Compute Weighted Average Number of Shares, Diluted | IAS 33 49 b |
| 1497 | 1 | | Shares | iascf-edap | Employee Share Options | IAS 33 49 b |
| 1498 | 1 | | Shares | iascf-edap | Warrants, Options and Rights | IAS 33 49 b |
| 1499 | 1 | | Shares | iascf-edap | Convertible Debt | IAS 33 49 b |
| 1500 | 1 | | Shares | iascf-edap | Convertible Preference Shares | IAS 33 49 b |
| 1501 | 1 | | Shares | iascf-edap | Contingently Issuable Shares | IAS 33 49 b |
| 1502 | 1 | | Shares | iascf-edap | Other Potentially Dilutive Shares | IAS 33 49 a |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|------------------------|
| 1503 | 1 | | Monetary | iascf-edap | Weighted Average Number of Shares, Basic | IAS 33 49 b |
| 1504 | 0 | | String | iascf-edap | Construction Contracts Revenue Disclosures | IAS 11 |
| 1505 | 0 | | Monetary | iascf-edap | Construction Contract Revenue Recognised During Period | IAS 11 39 a |
| 1506 | 0 | | String | iascf-edap | Method Used to Determine Construction Contract Revenue | IAS 11 39 b |
| 1507 | 0 | | Monetary | iascf-edap | Advances Received on Construction Contracts | IAS 11 40 b |
| 1508 | 0 | | Monetary | iascf-edap | Retentions Held on Construction Contracts | IAS 11 40 c |
| 1509 | 0 | | Monetary | iascf-edap | Method Used to Determine Stage of Completion of Contracts During Period | IAS 11 39 c |
| 1510 | 1 | | Monetary | iascf-edap | Net Receivable (Payable) Contracts in Progress by Costs Incurred | IAS 11 42 |
| 1511 | 1 | | Monetary | iascf-edap | Costs Incurred and Recognised Profits (Less Recognised Losses) to Date | IAS 11 22; IAS 11 40 a |
| 1512 | 1 | | Monetary | iascf-edap | Progress Billings | IAS 11 41 |
| 1513 | 1 | | Monetary | iascf-edap | Net Receivable (Payable) Contracts in Progress by Gross Amount | IAS 11 42 |
| 1514 | 1 | | Monetary | iascf-edap | Gross Amount Receivable from Contract Customers | IAS 11 42 a |
| 1515 | 1 | | Monetary | iascf-edap | Gross Amount Payable to Contract Customers | IAS 11 42 b |
| 1516 | 0 | | String | iascf-edap | Discontinuing Operations Disclosures | IAS 35 |
| 1517 | 0 | | String | iascf-edap | Initial Disclosure of Discontinuing Operations | IAS 35 27 |
| 1518 | 0 | | Tuple | iascf-edap | Initial Disclosure of Discontinuing Operation | IAS 35 27 |
| 1519 | 0 | | String | iascf-edap | Description of Discontinuing Operation | IAS 35 27 a |
| 1520 | 0 | | String | iascf-edap | Type of Discontinuing Operation | IAS 35 27 a |
| 1521 | 0 | | String | iascf-edap | Segment of Discontinuing Operation | IAS 35 27 b |
| 1522 | 0 | | Date | iascf-edap | Date of Initial Disclosure of Discontinuing Event | IAS 35 27 c |
| 1523 | 0 | | String | iascf-edap | Nature of Initial Disclosure of Discontinuing Event | IAS 35 27 c |
| 1524 | 0 | | String | iascf-edap | Date or Period of Expected Completion of Discontinuance | IAS 35 27 d |
| 1525 | 0 | | Monetary | iascf-edap | Condensed Financial Statement Disclosures Related to Discontinuing Operations | IAS 31 27 f |
| 1526 | 0 | | String | iascf-edap | Revenue from Ordinary Activities of Discontinuing Operations | IAS 31 27 f |
| 1527 | 0 | | String | iascf-edap | Expenses from Ordinary Activities of Discontinuing Operations | IAS 31 27 f |
| 1528 | 0 | | String | iascf-edap | Profit (Loss) from Ordinary Activities of Discontinuing Operations | IAS 31 27 f |
| 1529 | 0 | | Monetary | iascf-edap | Carrying Amount of Total Assets to Be Disposed | IAS 35 27 e |
| 1530 | 0 | | Monetary | iascf-edap | Carrying Amount of Total Liabilities to Be Disposed | IAS 35 27 e |
| 1531 | 0 | | Monetary | iascf-edap | Cash Flows from Discontinuing Operations | IAS 35 27 g |
| 1532 | 1 | | Monetary | iascf-edap | Net Cash Flows from (Used In) Operating Activities from Discontinuing Operations | IAS 35 29 g |
| 1533 | 1 | | Monetary | iascf-edap | Net Cash Flows from (Used In) Investing Activities from Discontinuing Operations | IAS 35 27 g |
| 1534 | 1 | | Monetary | iascf-edap | Net Cash Flows from (Used In) Financing Activities from Discontinuing Operations | IAS 35 27 g |
| 1535 | 0 | | String | iascf-edap | Assets Under Binding Sales Agreements | IAS 35 31 b |
| 1536 | 0 | | Tuple | iascf-edap | Asset Under Binding Sales Agreements | IAS 35 31 b |
| 1537 | 0 | | String | iascf-edap | Description of Asset Under Binding Sales Agreements | IAS 35 31 b |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|------------------|
| 1538 | 0 | | String | iascf-edap | Type of Asset Under Binding Sales Agreements | IAS 35 31 b |
| 1539 | 1 | | String | iascf-edap | Net Selling Price or Price Range of Asset Under Binding Sales Agreements | IAS 35 31 b |
| 1540 | 1 | | Monetary | iascf-edap | Carrying Amount Asset Under Binding Sales Agreements | IAS 35 31 b |
| 1541 | 0 | | String | iascf-edap | Expected Timing of Receipt of Cash Flows Relating to Binding Sales Agreements | IAS 35 31 b |
| 1542 | 0 | | Monetary | iascf-edap | Gains (Loss) on Disposals Attributable to Discontinuing Operations | IAS 35 31 a |
| 1543 | 1 | | Monetary | iascf-edap | Gains (Loss) on Disposals Attributable to Discontinuing Operations, Gross | IAS 35 31 a i |
| 1544 | 1 | | Monetary | iascf-edap | Tax on Gains (Loss) on Disposals Attributable to Discontinuing Operations | IAS 12 81 h |
| 1545 | 0 | | String | iascf-edap | Abandonment or Withdrawal from Plan Previously Reported as Discontinuing | IAS 35 36 |
| 1546 | 1 | | String | iascf-edap | Exceptional Items of Income or Expense | IAS 8 16 |
| 1547 | 0 | | Monetary | iascf-edap | Exceptional Items of Income (Expense), Total | IAS 8 16 |
| 1548 | 0 | | Tuple | iascf-edap | Exceptional Item of Income (Expense) | IAS 8 16 |
| 1549 | 0 | | String | iascf-edap | Description of Exceptional Item of Income (Expense) | IAS 8 16 |
| 1550 | 0 | | String | iascf-edap | Type of Exceptional Item of Income (Expense) | IAS 8 16 |
| 1551 | 0 | | Monetary | iascf-edap | Amount of Exceptional Item of Income (Expense) | IAS 8 16 |
| 1552 | 0 | | String | iascf-edap | Operating Leases as Lessees Disclosures | IAS 17 |
| 1553 | 0 | | Monetary | iascf-edap | Non Cancelable Future Minimum Lease Payments | IAS 17 27 a |
| 1554 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 27 a i |
| 1555 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS 17 27 a ii |
| 1556 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS 17 27 a iii |
| 1557 | 0 | | Monetary | iascf-edap | Future Minimum Sublease Payments Expected to be Received Under Non Cancelable Subleases | IAS 17 27 b |
| 1558 | 0 | | String | iascf-edap | Lease and Sublease Payments Recognised in Income for Period | IAS 17 27 c |
| 1559 | 1 | | Monetary | iascf-edap | Minimum Lease Payments Under Operating Leases | IAS 17 27 c |
| 1560 | 1 | | Monetary | iascf-edap | Contingent Rents Under Operating Leases | IAS 17 27 c |
| 1561 | 1 | | Monetary | iascf-edap | Sublease Payments Under Operating Leases | IAS 17 27 c |
| 1562 | 0 | | String | iascf-edap | Significant Operating Lease Arrangements | IAS 17 27 d |
| 1563 | 0 | | String | iascf-edap | Basis on Which Contingent Rent Determined | IAS 17 27 d i |
| 1564 | 0 | | String | iascf-edap | Restrictions Imposed by Lease Arrangements | IAS 17 27 d iii |
| 1565 | 0 | | String | iascf-edap | Existence and Terms of Renewal or Purchase Options and Escalation Clauses | IAS 17 27 d ii |
| 1566 | 0 | | Monetary | iascf-edap | Other Significant Terms of Operating Lease Arrangements | IAS 17 27 d |
| 1567 | 0 | | String | iascf-edap | Impairment of Assets by Cash Generating Unit Disclosures | IAS 36 117 d |
| 1568 | 0 | | Tuple | iascf-edap | Cash Generating Unit | IAS 36 117 d iii |
| 1569 | 0 | | String | iascf-edap | Description of Cash Generating Unit | IAS 36 117 d i |
| 1570 | 0 | | String | iascf-edap | Type of Cash Generating Unit | IAS 36 117 d i |
| 1571 | 0 | | Monetary | iascf-edap | Class of Assets Impaired | IAS 36 117 d ii |
| 1572 | 0 | | Monetary | iascf-edap | Reportable Primary Segment of Cash Generating Unit | IAS 36 117 d ii |
| 1573 | 0 | | Monetary | iascf-edap | Amount of Impairment | IAS 36 117 d ii |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|-------------------------|
| 1574 | 0 | | String | iascf-edap | Change in Method of Compilation of Impairment Used by Cash Generating Units | IAS 36 117 d iii |
| 1575 | 0 | | String | iascf-edap | Current Method Used by Cash Generating Units | IAS 36 117 d iii |
| 1576 | 0 | | String | iascf-edap | Former Method Used by Cash Generating Units | IAS 36 117 d iii |
| 1577 | 0 | | String | iascf-edap | Reasons for Changing Compilation Method | IAS 36 117 d iii |
| 1578 | 0 | | | iascf-edap | Other Disclosures (abstract) | IAS 1 |
| 1579 | 0 | | String | iascf-edap | Business Combinations Disclosures | IAS 22 |
| 1580 | 0 | | String | iascf-edap | Listing of Acquisitions | IAS 22 86 |
| 1581 | 0 | | Tuple | iascf-edap | Acquisition | IAS 22 86 |
| 1582 | 0 | | String | iascf-edap | Name of Entity Acquired | IAS 22 86 a |
| 1583 | 0 | | String | iascf-edap | Description of Entity Acquired | IAS 22 86 a |
| 1584 | 0 | | String | iascf-edap | Type of Entity Acquired | IAS 22 86 a |
| 1585 | 0 | | Date | iascf-edap | Effective Date of Acquisition | IAS 22 86 c |
| 1586 | 0 | | String | iascf-edap | Operations Acquired to be Disposed of | IAS 22 86 d |
| 1587 | 0 | | String | iascf-edap | Method Used to Translate Goodwill and Fair Value Adjustments | IAS 21 45 |
| 1588 | 0 | | Decimal | iascf-edap | Percentage of Voting Shares Acquired | IAS 22 87 a |
| 1589 | 0 | | String | iascf-edap | Purchase Consideration to Acquire Entity | IAS 22 87 a |
| 1590 | 0 | | String | iascf-edap | Description of Purchase Consideration Paid or Contingently Payable | IAS 22 87 b |
| 1591 | 0 | | Monetary | iascf-edap | Total Purchase Consideration to Acquire Entity | IAS 7 40 a; IAS 22 87 b |
| 1592 | 1 | | Monetary | iascf-edap | Cash Consideration to Acquire Entity | IAS 7 40 a |
| 1593 | 1 | | Monetary | iascf-edap | Portion of Total Purchase Consideration Discharged by Means of Cash and Cash Equivalents | IAS 7 40 |
| 1594 | 1 | | Monetary | iascf-edap | Amount of Cash and Cash Equivalents in Subsidiaries or Business Unit Acquired | IAS 7 40 |
| 1595 | 1 | | Monetary | iascf-edap | Amount of Assets and Liabilities Other than Cash or Cash Equivalents in Subsidiary or Business Unit Acquired Summarised by Each Major Category | IAS 7 40 |
| 1596 | 0 | | Tuple | iascf-edap | Major Class of Asset or Liability | IAS 7 40 |
| 1597 | 0 | | String | iascf-edap | Description of Asset or Liability Class | IAS 7 40 |
| 1598 | 0 | | String | iascf-edap | Type of Asset or Liability Class | IAS 7 40 |
| 1599 | 0 | | Monetary | iascf-edap | Amount of Consideration | IAS 7 40 |
| 1600 | 1 | | Monetary | iascf-edap | Fair Value of Shares Issued to Acquire Entity | IAS 22 87 b |
| 1601 | 0 | | Monetary | iascf-edap | Contingent Payments to Acquire Entity | IAS 22 87 b |
| 1602 | 0 | | Monetary | iascf-edap | Other Purchase Consideration to Acquire Entity | IAS 22 87 b |
| 1603 | 0 | | String | iascf-edap | Fair Values Determined on a Provisional Basis | IAS 22 93 |
| 1604 | 0 | | String | iascf-edap | Reasons Why Fair Values or Purchase Consideration is Determined on a Provisional Basis | IAS 22 93 |
| 1605 | 0 | | Monetary | iascf-edap | Explanation of Subsequent Adjustments to Provisional Fair Values | IAS 22 93 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|-------------|
| 1606 | 0 | | String | iascf-edap | Reason Why Fair Values of Assets and Liabilities or Purchase Consideration Can Only be Determined on a Provisional Basis at End of Period | IAS 22 93 |
| 1607 | 0 | | String | iascf-edap | Subsequent Adjustments to Such Provisional Fair Values | IAS 22 93 |
| 1608 | 0 | | Monetary | iascf-edap | Aggregate Carrying Amount of Provisions Recorded for Terminating or Reducing Activities of an Acquiree | IAS 22 92 |
| 1609 | 0 | | String | iascf-edap | Goodwill Relating to Acquisition | IAS 22 88 |
| 1610 | 0 | | String | iascf-edap | Amortisation Period for Goodwill Acquired | IAS 22 88 a |
| 1611 | 0 | | String | iascf-edap | Reasons for Amortisation of Goodwill Exceeding Twenty Years | IAS 22 88 b |
| 1612 | 0 | | String | iascf-edap | Non Straight Line Amortisation of Goodwill | IAS 22 88 c |
| 1613 | 0 | | String | iascf-edap | Reason Non Straight Line Basis is More Appropriate | IAS 22 88 c |
| 1614 | 0 | | String | iascf-edap | Non Straight Line Basis Used | IAS 22 88 c |
| 1615 | 0 | | String | iascf-edap | Line Items of Income Statement in Which Amortisation of Goodwill is Included | IAS 22 88 d |
| 1616 | 0 | | String | iascf-edap | Reasons for Amortisation of Goodwill Exceeding Twenty Years | IAS 22 88 b |
| 1617 | 0 | | String | iascf-edap | Listing of Uniting of Interests | IAS 22 94 |
| 1618 | 0 | | Tuple | iascf-edap | Uniting of Interest | IAS 22 94 a |
| 1619 | 0 | | String | iascf-edap | Description of Merger | IAS 22 86 a |
| 1620 | 0 | | Date | iascf-edap | Effective Date of Merger | IAS 22 86 c |
| 1621 | 0 | | Tuple | iascf-edap | Shares Issued as Consideration for Merger | IAS 22 94 a |
| 1622 | 0 | | String | iascf-edap | Description of Shares Issued as Consideration for Merger | IAS 22 86 a |
| 1623 | 0 | | String | iascf-edap | Type of Shares Issued as Consideration for Merger | IAS 22 86 a |
| 1624 | 0 | | Shares | iascf-edap | Number of Shares Issued as Consideration for Merger | IAS 22 86 a |
| 1625 | 0 | | String | iascf-edap | Percentage of Voting Shares Exchanged to Effect Uniting of Interests | IAS 22 94 a |
| 1626 | 0 | | String | iascf-edap | Amounts of Balance Sheet Items Contributed by Each Entity | IAS 22 94 |
| 1627 | 0 | | Tuple | iascf-edap | Major Class of Balance Sheet Item | IAS 7 40 |
| 1628 | 0 | | String | iascf-edap | Entity Merged | IAS 7 40 |
| 1629 | 0 | | String | iascf-edap | Description of Balance Sheet Item | IAS 7 40 |
| 1630 | 0 | | String | iascf-edap | Type of Balance Sheet Item | IAS 7 40 |
| 1631 | 0 | | Monetary | iascf-edap | Amount of Consideration | IAS 7 40 |
| 1632 | 0 | | String | iascf-edap | Income Statement Disclosures Related to Period Prior to Merger | IAS 22 94 c |
| 1633 | 0 | | String | iascf-edap | Sales of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements | IAS 22 94 |
| 1634 | 0 | | String | iascf-edap | Other Operating Revenues of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements | IAS 22 94 |
| 1635 | 0 | | String | iascf-edap | Extraordinary Items of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements | IAS 22 94 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|-------------------------|
| 1636 | 0 | | String | iascf-edap | Net Profit or Loss of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements | IAS 22 94 |
| 1637 | 0 | | String | iascf-edap | Disposals in Aggregate | IAS 27 32; IAS 7 40 |
| 1638 | 0 | | Monetary | iascf-edap | Total Disposal Consideration Received in Disposal of Entity | IAS 22 87 b; IAS 7 40 a |
| 1639 | 1 | | Monetary | iascf-edap | Cash Consideration Received | IAS 22 87 b |
| 1640 | 1 | | Monetary | iascf-edap | Portion of Total Disposal Consideration Received by Means of Cash and Cash Equivalents | IAS 7 40 |
| 1641 | 1 | | Monetary | iascf-edap | Amount of Cash and Cash Equivalents in Subsidiaries or Business Unit Disposed | IAS 7 40 |
| 1642 | 1 | | Monetary | iascf-edap | Amount of Assets and Liabilities Other than Cash or Cash Equivalents in Subsidiary or Business Unit Disposed | IAS 7 40 |
| 1643 | 0 | | Tuple | iascf-edap | Major Asset or Liability Class | IAS 7 40 |
| 1644 | 0 | | String | iascf-edap | Description of Asset or Liability Class | IAS 7 40 |
| 1645 | 0 | | String | iascf-edap | Type of Asset or Liability Class | IAS 7 40 |
| 1646 | 0 | | Monetary | iascf-edap | Amount of Consideration | IAS 7 40 |
| 1647 | 0 | | String | iascf-edap | Capital Commitments Disclosures | IAS-CP |
| 1648 | 0 | | String | iascf-edap | List of Capital Commitments | IAS-CP |
| 1649 | 0 | | Tuple | iascf-edap | Capital Commitment | IAS-CP |
| 1650 | 0 | | Monetary | iascf-edap | Description of Capital Commitment | IAS-CP |
| 1651 | 0 | | String | iascf-edap | Type of Capital Commitment | IAS-CP |
| 1652 | 0 | | String | iascf-edap | Commitments to Purchase Property, Plant and Equipment | IAS 16 61 |
| 1653 | 0 | | String | iascf-edap | Commitments to Purchase, Construct or Develop Investment Property | IAS 40 66 f |
| 1654 | 0 | | String | iascf-edap | Commitments to Purchase Intangible Assets | IAS-CP |
| 1655 | 0 | | String | iascf-edap | Share of Capital Commitments of Subsidiaries | IAS-CP |
| 1656 | 0 | | String | iascf-edap | Share of Capital Commitments of Associates | IAS 28 26 a |
| 1657 | 0 | | String | iascf-edap | Share of Capital Commitments of Joint Ventures | IAS 31 46 b |
| 1658 | 0 | | String | iascf-edap | Capital Commitments of Venturer in Relation to its Interest in Joint Ventures | IAS 31 46 a |
| 1659 | 0 | | String | iascf-edap | Other Capital Commitments | IAS-CP |
| 1660 | 0 | | String | iascf-edap | Amount of Capital Commitment | IAS-CP |
| 1661 | 0 | | String | iascf-edap | Timing of Capital Commitment | IAS-CP |
| 1662 | 0 | | String | iascf-edap | Operating Lease Commitments | IAS-CP |
| 1663 | 0 | | Monetary | iascf-edap | Non Cancelable Future Minimum Lease Payments | IAS 17 27 a |
| 1664 | 1 | | Monetary | iascf-edap | Not Later than One Year | IAS 17 27 a i |
| 1665 | 1 | | Monetary | iascf-edap | Later than One Year and Less than Five Years | IAS 17 27 a ii |
| 1666 | 1 | | Monetary | iascf-edap | Later than Five Years | IAS 17 27 a iii |
| 1667 | 0 | | String | iascf-edap | Changes in Accounting Estimates Disclosures | IAS 8 30 |
| 1668 | 0 | | Tuple | iascf-edap | Change in Accounting Estimate | IAS 8 30 |
| 1669 | 0 | | String | iascf-edap | Nature of Change in an Accounting Estimate | IAS 8 30 |

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|------------------------|
| 1670 | 0 | | Monetary | iascf-edap | Amount of Change in an Accounting Estimate | IAS 8 30 |
| 1671 | 0 | | String | iascf-edap | Changes in Accounting Policies Disclosures | IAS 8 41 |
| 1672 | 0 | | String | iascf-edap | Disclosures Relating to Changes in Accounting Policies in Aggregate | IAS 8 53 d |
| 1673 | 0 | | String | iascf-edap | Statement of Restated Comparative Information as a Result of Changes in Accounting Policy | IAS 8 53 d |
| 1674 | 0 | | Monetary | iascf-edap | Changes in Accounting Policies, Net, Total for All Changes | IAS 8 34; IAS 8 37 |
| 1675 | 1 | | Monetary | iascf-edap | Changes in Accounting Policies, Gross, Total for All Changes | IAS 8 34; IAS 8 37 |
| 1676 | 1 | | Monetary | iascf-edap | Tax Attributed to Changes in Accounting Policies, Total for All Changes | IAS 12 80 h |
| 1677 | 0 | | String | iascf-edap | Share of Equity Accounted Changes in Accounting Policies | IAS 28 28 |
| 1678 | 0 | | Monetary | iascf-edap | Share of Equity Accounted Changes in Accounting Policies for Prior Periods, Total | IAS 28 28; IAS 1 86 c |
| 1679 | 1 | | Monetary | iascf-edap | Share of Subsidiary Changes in Accounting Policies for Prior Periods | IAS 28 28 |
| 1680 | 1 | | Monetary | iascf-edap | Share of Joint Venture Changes in Accounting Policies for Prior Periods | IAS 28 28 |
| 1681 | 1 | | Monetary | iascf-edap | Share of Associates Changes in Accounting Policies for Prior Periods | IAS 28 28 |
| 1682 | 0 | | String | iascf-edap | Changes in Accounting Policies Adopted for Segment Reporting | IAS 14 76 |
| 1683 | 0 | | String | iascf-edap | Description of Changes in Accounting Policies Adopted for Segment Reporting | IAS 14 76 |
| 1684 | 0 | | String | iascf-edap | Reason for Changes in Accounting Policies Adopted for Segment Reporting | IAS 14 76 |
| 1685 | 0 | | String | iascf-edap | Financial Effect of Changes in Accounting Policies Adopted for Segment Reporting | IAS 14 76 |
| 1686 | 0 | | String | iascf-edap | Whether Comparatives Restated for Changes in Accounting for Segment Reporting | IAS 14 76 |
| 1687 | 0 | | String | iascf-edap | Disclosures Relating to Each Change In Accounting Policy | IAS 8 41 |
| 1688 | 0 | | Tuple | iascf-edap | Change in Accounting Policy | IAS 8 57 a; IAS 8 53 a |
| 1689 | 0 | | String | iascf-edap | Description of Change in Accounting Policy | IAS 8 53 a; IAS 8 57 a |
| 1690 | 0 | | String | iascf-edap | Type of Change in Accounting Policy | IAS 8 53 a; IAS 8 57 a |
| 1691 | 0 | | String | iascf-edap | Reason for Change in Accounting Policy | IAS 8 57 a; IAS 8 53 a |
| 1692 | 0 | | String | iascf-edap | Adjustments as a Result of Changes in Accounting Policy | IAS 8 57 a; IAS 8 57 b |
| 1693 | 0 | | String | iascf-edap | Periods Presented | IAS 8 53; IAS 8 57 |
| 1694 | 0 | | String | iascf-edap | Retained Earnings (Benchmark Treatment) | IAS 8 53 b |
| 1695 | 0 | | String | iascf-edap | Net Profit or Loss [Allowed Alternative] | IAS 8 57 b |
| 1696 | 0 | | String | iascf-edap | Periods Prior to Those Periods Presented (Benchmark Treatment) | IAS 8 57; IAS 8 53 |
| 1697 | 0 | | String | iascf-edap | Pro Forma Disclosures for Changes in Accounting Policy [Allowed Alternative] | IAS 8 53; IAS 8 57 |
| 1698 | 0 | | String | iascf-edap | Pro Forma Amounts, Presented Periods [Allowed Alternative] | IAS 8 57 c |
| 1699 | 0 | | String | iascf-edap | Pro Forma Amounts Prior to Those Periods Presented [Allowed Alternative] | IAS 8 57 c |
| 1700 | 0 | | String | iascf-edap | Contingencies Disclosures | IAS 37 |
| 1701 | 0 | | Tuple | iascf-edap | Contingent Liability | IAS 37 86 |
| 1702 | 0 | | String | iascf-edap | Nature of Contingent Liability | IAS 37 86 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|---------------|
| 1703 | 0 | | String | iascf-edap | Type of Contingent Liability | IAS 37 86 |
| 1704 | 0 | | Monetary | iascf-edap | Estimated Financial Effect | IAS 37 86 a |
| 1705 | 0 | | String | iascf-edap | Uncertainties Relating to Amount or Timing of Outflow | IAS 37 86 b |
| 1706 | 0 | | String | iascf-edap | Possibility of Reimbursement | IAS 37 86 c |
| 1707 | 0 | | String | iascf-edap | Information Regarding Contingent Liabilities that Disclosure is Not Practicable | IAS 37 91 |
| 1708 | 0 | | String | iascf-edap | Reason for Non Disclosure of all Information | IAS 37 92 |
| 1709 | 0 | | String | iascf-edap | Basis on Which Contingent Rent Payments are Determined | IAS 17 23 e i |
| 1710 | 0 | | Tuple | iascf-edap | Contingent Asset | IAS 37 89 |
| 1711 | 0 | | String | iascf-edap | Nature of Contingent Asset | IAS 37 89 |
| 1712 | 0 | | String | iascf-edap | Type of Contingent Asset | IAS 37 89 |
| 1713 | 0 | | Monetary | iascf-edap | Estimated Financial Effect | IAS 37 89 |
| 1714 | 0 | | String | iascf-edap | Information Regarding Contingent Assets that Disclosure is Not Practicable | IAS 37 91 |
| 1715 | 0 | | String | iascf-edap | Reason for Non Disclosure of all Information | IAS 37 92 |
| 1716 | 0 | | String | iascf-edap | Employee Compensation Plans Disclosures | IAS 19 144 |
| 1717 | 0 | | String | iascf-edap | General Description of Employee Compensation Plans | IAS 19 144 |
| 1718 | 0 | | String | iascf-edap | Equity Compensation Plans | IAS 19 144 |
| 1719 | 0 | | String | iascf-edap | General Description of Equity Compensation Plans | IAS 19 144 |
| 1720 | 0 | | String | iascf-edap | Detail of Equity Compensation Plans | IAS 19 144 |
| 1721 | 0 | | Tuple | iascf-edap | Equity Compensation Plan | IAS 19 144 |
| 1722 | 0 | | String | iascf-edap | Description of Equity Compensation Plan | IAS 19 147 a |
| 1723 | 0 | | String | iascf-edap | Terms, Including Vesting Provisions, of Equity Compensation Plan | IAS 19 147 a |
| 1724 | 0 | | String | iascf-edap | Type of Equity Compensation Plan | IAS 19 147 a |
| 1725 | 0 | | Monetary | iascf-edap | Shares and Options Issued and Held Under Equity Compensation Plans | IAS 19 147 |
| 1726 | 0 | | Tuple | iascf-edap | Instruments Issued by Equity Compensation Plan | IAS 19 147 e |
| 1727 | 0 | | String | iascf-edap | Description of Instrument | IAS 19 147 d |
| 1728 | 0 | | String | iascf-edap | Dividend and Voting Rights | IAS 19 147 e |
| 1729 | 0 | | String | iascf-edap | Conversion Rights | IAS 19 147 e |
| 1730 | 0 | | String | iascf-edap | Exercise Prices | IAS 19 147 e |
| 1731 | 0 | | Date | iascf-edap | Expiry Dates | IAS 19 147 e |
| 1732 | 0 | | String | iascf-edap | Exercise Dates | IAS 19 147 d |
| 1733 | 0 | | Decimal | iascf-edap | Number of Options | IAS 19 147 e |
| 1734 | 0 | | String | iascf-edap | Extent to Which Options are Vested | IAS 19 147 d |
| 1735 | 0 | | Monetary | iascf-edap | Fair Value of Consideration Received from Equity Compensation Plans or from Employees | IAS 19 147 e |
| 1736 | 0 | | String | iascf-edap | Fair Value at Date of Issue | IAS 19 148 b |
| 1737 | 0 | | Tuple | iascf-edap | Instruments Held by Equity Compensation Plan | IAS 19 147 d |
| 1738 | 0 | | String | iascf-edap | Description of Security | IAS 19 147 d |
| 1739 | 0 | | String | iascf-edap | Dividend and Voting Rights | IAS 19 147 d |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|--------------|
| 1740 | 0 | | String | iascf-edap | Conversion Rights | IAS 19 147 d |
| 1741 | 0 | | String | iascf-edap | Exercise Prices | IAS 19 147 d |
| 1742 | 0 | | String | iascf-edap | Expiry Dates | IAS 19 147 d |
| 1743 | 0 | | String | iascf-edap | Exercise Dates | IAS 19 147 d |
| 1744 | 0 | | Decimal | iascf-edap | Number of Options | IAS 19 147 d |
| 1745 | 0 | | String | iascf-edap | Extent to Which Options are Vested | IAS 19 147 d |
| 1746 | 0 | | Monetary | iascf-edap | Fair Value of Entity's Own Equity Instruments Held by Equity Compensation Plans | IAS 19 148 |
| 1747 | 0 | | String | iascf-edap | Number of Share Options Held by Equity Compensation Plans or Employees that Lapsed During Period | IAS 19 147 g |
| 1748 | 0 | | Tuple | iascf-edap | Share Options Exercised Under Equity Compensation Plans During Period | IAS 19 147 f |
| 1749 | 0 | | String | iascf-edap | Description of Instrument | IAS 19 147 f |
| 1750 | 0 | | String | iascf-edap | Number of Shares | IAS 19 147 f |
| 1751 | 0 | | Date | iascf-edap | Exercise Date | IAS 19 147 f |
| 1752 | 0 | | Decimal | iascf-edap | Exercise Price | IAS 19 147 f |
| 1753 | 0 | | | iascf-edap | Movements in Instruments in Equity Compensation Plan, Summary (abstract) | IAS 19 147 d |
| 1754 | 0 | | Monetary | iascf-edap | Instruments in Equity Compensation Plan, Ending Balance | IAS 19 147 c |
| 1755 | 1 | | Decimal | iascf-edap | Instruments Equity in Compensation Plan, Changes | IAS 19 147 d |
| 1756 | 1 | | Decimal | iascf-edap | Instruments Issued | IAS 19 147 e |
| 1757 | 1 | | Decimal | iascf-edap | Instruments Exercised | IAS 19 147 f |
| 1758 | 1 | | Decimal | iascf-edap | Instruments Lapsed | IAS 19 147 g |
| 1759 | 1 | | Decimal | iascf-edap | Instruments Canceled | IAS 19 147 g |
| 1760 | 1 | | Decimal | iascf-edap | Instruments in Equity Compensation Plan, Beginning Balance | IAS 19 147 d |
| 1761 | 0 | | Decimal | iascf-edap | Instruments in Equity Compensation Plan Exercisable at End of Period | IAS 19 147 d |
| 1762 | 0 | | Decimal | iascf-edap | Weighted Average Fair Value of Instruments in Equity Compensation Plan at End of Period | IAS 19 147 d |
| 1763 | 0 | | Monetary | iascf-edap | Amounts Recognised and Guaranteed for Equity Compensation Plans | IAS 19 147 c |
| 1764 | 0 | | String | iascf-edap | Amount and Principal Terms of Loans or Guarantees Granted to or on Behalf of Equity Compensation Plans | IAS 19 147 h |
| 1765 | 0 | | String | iascf-edap | Loans and Advances to Employee Compensation Plans | IAS 19 147 h |
| 1766 | 0 | | Monetary | iascf-edap | Amount of Loans and Advances to Employee Compensation Plans | IAS 19 147 h |
| 1767 | 0 | | String | iascf-edap | Terms of Loans and Advances to Employee Compensation Plans | IAS 19 147 h |
| 1768 | 0 | | String | iascf-edap | Loans and Advances from Employee Compensation Plans | IAS 19 147 h |
| 1769 | 0 | | Monetary | iascf-edap | Amount of Loans and Advances from Employee Compensation Plans | IAS 19 147 h |
| 1770 | 0 | | String | iascf-edap | Terms of Loans and Advances from Employee Compensation Plans | IAS 19 147 h |
| 1771 | 0 | | Monetary | iascf-edap | Employee Compensation Plan Expense Recognised | IAS 19 147 c |
| 1772 | 0 | | String | iascf-edap | Termination Benefits | IAS 19 141 |
| 1773 | 0 | | String | iascf-edap | General Description of Termination Benefits | IAS-CP |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|--|
| 1774 | 0 | | String | iascf-edap | Detail of Recognised Termination Benefits | IAS-CP |
| 1775 | 0 | | Tuple | iascf-edap | Recognised Termination Benefit | IAS-CP |
| 1776 | 0 | | String | iascf-edap | Description of Recognised Termination Benefit | IAS-CP |
| 1777 | 0 | | String | iascf-edap | Basis for Estimate of Reconised Termination Benefits | IAS-CP |
| 1778 | 0 | | Monetary | iascf-edap | Recognised Liability for Termination Benefits, Total | IAS-CP |
| 1779 | 1 | | Monetary | iascf-edap | Recognised Liability for Termination Benefits, Current | IAS-CP |
| 1780 | 1 | | Monetary | iascf-edap | Recognised Liability for Termination Benefits, Non Current | IAS-CP |
| 1781 | 1 | | Monetary | iascf-edap | Recognised Liability for Termination Benefits, Non Current, Change in Estimate | IAS-CP |
| 1782 | 1 | | Monetary | iascf-edap | Recognised Liability for Termination Benefits, Non Current, Change in Present Value | IAS-CP |
| 1783 | 1 | | Monetary | iascf-edap | Recognised Liability for Termination Benefits, Non Current, Beginning Balance | IAS-CP |
| 1784 | 0 | | String | iascf-edap | Detail of Contingent Termination Benefits | IAS-CP |
| 1785 | 0 | | Tuple | iascf-edap | Contingent Termination Benefit | IAS-CP |
| 1786 | 0 | | String | iascf-edap | Description of Contingent Termination Benefit | IAS-CP |
| 1787 | 0 | | String | iascf-edap | Basis for Estimate of Contingent Termination Benefit | IAS-CP |
| 1788 | 0 | | Monetary | iascf-edap | Amount of Contingent Termination Benefit | IAS-CP |
| 1789 | 0 | | String | iascf-edap | Other Long Term Employee Benefits | IAS 19 131 |
| 1790 | 0 | | String | iascf-edap | Events After Balance Sheet Date Disclosures | IAS 10 |
| 1791 | 0 | | String | iascf-edap | List of Events After Balance Sheet Date | IAS 10 16 |
| 1792 | 0 | | Tuple | iascf-edap | Event After Balance Sheet Date | IAS 10 20 |
| 1793 | 0 | | String | iascf-edap | Description of Event After Balance Sheet Date | IAS 10 20 a |
| 1794 | 0 | | String | iascf-edap | Type of Event After Balance Sheet Date | IAS 10 21; IAS 33 45; IAS 21 46; IAS 35 33 |
| 1795 | 0 | | String | iascf-edap | Estimated Financial Effect of Event After Balance Sheet Date | IAS 10 20 b |
| 1796 | 0 | | Tuple | iascf-edap | Dividend Declared After Balance Sheet Date | IAS 10 11 |
| 1797 | 0 | | Monetary | iascf-edap | Amount of Dividend Proposed or Declared After Balance Sheet Date but Before the Authorisation of Financial Statements | IAS 1 74 c |
| 1798 | 0 | | Monetary | iascf-edap | Amount of Income Tax Consequences of Dividend Proposed or Declared After Balance Sheet Date but Before Authorisation of Financial Statements | IAS 12 81 i |
| 1799 | 0 | | String | iascf-edap | Nature of Potential Income Tax Consequences that Would Result from Payment of Dividend | IAS 12 82 a |
| 1800 | 0 | | String | iascf-edap | Financial Instruments Disclosures | IAS 39; IAS 32 |
| 1801 | 0 | | String | iascf-edap | Disclosures Relating to Fair Value | IAS 32 77 |
| 1802 | 0 | | String | iascf-edap | General Information Relating to Fair Value of Financial Instruments | IAS 32 77 |
| 1803 | 0 | | String | iascf-edap | Fair Value of Financial Instruments in Aggregate | IAS 32 77 |
| 1804 | 0 | | String | iascf-edap | Information on Average Aggregate Fair Value | IAS 32 94 b |
| 1805 | 0 | | Monetary | iascf-edap | Aggregate Fair Value of Financial Instruments | IAS 32 94 b |
| 1806 | 1 | | Monetary | iascf-edap | Aggregate Fair Value of Financial Assets | IAS 32 94 b |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|------------------|
| 1807 | 1 | | Monetary | iascf-edap | Aggregate Fair Value of Financial Liabilities | IAS 32 94 b |
| 1808 | 0 | | String | iascf-edap | Range of Fair Values for Non Traded Financial Instruments | IAS 39 170 b |
| 1809 | 0 | | String | iascf-edap | Carrying Amount and Fair Value of Financial Assets Carried at Amounts in Excess of Fair Value | IAS 32 88 a |
| 1810 | 0 | | String | iascf-edap | Reasons for Not Reducing Carrying Amount of Financial Assets Carried at Amounts in Excess of Fair Value | IAS 32 88 b |
| 1811 | 0 | | String | iascf-edap | Available for Sale Financial Assets | IAS 39 170 a |
| 1812 | 0 | | String | iascf-edap | Whether AFS Fair Value Changes are Reported in Income or Equity | IAS 39 167 b |
| 1813 | 0 | | String | iascf-edap | Amount of AFS Fair Value Change Recognised in Equity for Period | IAS 39 170 a i |
| 1814 | 0 | | String | iascf-edap | Amount of AFS Fair Value Removed from Equity and Reported in Net Profit or Loss for Period | IAS 39 170 a ii |
| 1815 | 0 | | String | iascf-edap | Financial Assets in Excess of Fair Value | IAS 32 88 a |
| 1816 | 0 | | String | iascf-edap | Reason for Reclassifications from Fair Value to Amortised Cost | IAS 39 170 e |
| 1817 | 0 | | String | iascf-edap | Impractical Fair Value Information | IAS 32 170 b |
| 1818 | 0 | | String | iascf-edap | Description of Financial Instruments Measured at Cost Not Fair Value | IAS 39 170 b |
| 1819 | 0 | | String | iascf-edap | Range of Estimated Fair Values | IAS 32 84 |
| 1820 | 0 | | String | iascf-edap | Explanation of Why Fair Values are Unreliable | IAS 39 170 b |
| 1821 | 0 | | String | iascf-edap | Fair Value of Individual Financial Instruments | IAS 32 77 |
| 1822 | 0 | | Tuple | iascf-edap | Fair Value of Individual Financial Instrument | IAS 32 77 |
| 1823 | 0 | | String | iascf-edap | Description of Class of Financial Instrument | IAS 32 77 |
| 1824 | 0 | | String | iascf-edap | Type of Class of Financial Instrument | IAS 32 77 |
| 1825 | 0 | | String | iascf-edap | Assumptions Used in Calculating Fair Values | IAS 32 79 |
| 1826 | 0 | | String | iascf-edap | Methods Adopted in Calculating Fair Values | IAS 32 79 |
| 1827 | 0 | | Monetary | iascf-edap | Carrying Amount of Class of Financial Instrument | IAS 32 77 |
| 1828 | 0 | | Monetary | iascf-edap | Fair Value of Class of Financial Instrument | IAS 32 79 |
| 1829 | 0 | | String | iascf-edap | Disclosures Relating to Hedging | IAS 39 169 |
| 1830 | 0 | | String | iascf-edap | General Information Relating to Hedging Financial Instruments | IAS 39 169 |
| 1831 | 0 | | String | iascf-edap | Hedging Financial Instruments in Aggregate | IAS 39 169 |
| 1832 | 0 | | String | iascf-edap | Individual Hedging Financial Instruments | IAS 39 169 |
| 1833 | 0 | | Tuple | iascf-edap | Individual Hedging Financial Instrument | IAS 39 169 |
| 1834 | 0 | | String | iascf-edap | Description of Hedge | IAS 39 169 b i |
| 1835 | 0 | | String | iascf-edap | Type of Hedge | IAS 39 169 b i |
| 1836 | 0 | | String | iascf-edap | Description of Financial Instruments Hedged Against | IAS 39 169 b ii |
| 1837 | 0 | | Monetary | iascf-edap | Fair Value of Financial Instruments Hedged Against | IAS 39 169 b ii |
| 1838 | 0 | | String | iascf-edap | Nature of Risks Being Hedged | IAS 39 169 b iii |
| 1839 | 0 | | String | iascf-edap | Additional Information Where Hedge is Against Forecasted Transactions | IAS 39 169 b iv |
| 1840 | 0 | | String | iascf-edap | Periods in Which Forecasted Transactions are Expected to Occur | IAS 39 169 b iv |
| 1841 | 0 | | String | iascf-edap | Expected Date (Period) when Transaction Affect Net Profit or Loss | IAS 39 169 b iv |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|------------------|
| 1842 | 0 | | String | iascf-edap | Description of Previously Used Hedges Unlikely to Occur | IAS 39 169 d iv |
| 1843 | 0 | | String | iascf-edap | Additional Disclosures for Cash Flow Hedges | IAS 39 169 c |
| 1844 | 0 | | String | iascf-edap | Cash Flow Hedges Transferred to Assets | IAS 39 169 c iii |
| 1845 | 0 | | String | iascf-edap | Cash Flow Hedges Recognised in Net Profit or Loss | IAS 39 169 c ii |
| 1846 | 0 | | String | iascf-edap | Cash Flow Hedges Recognised in Equity | IAS 39 169 c i |
| 1847 | 0 | | String | iascf-edap | Disclosures Relating to Interest Rate Risk | IAS 32 56 |
| 1848 | 0 | | String | iascf-edap | General Information Relating to Interest Rate Risk | IAS 32 56 |
| 1849 | 0 | | String | iascf-edap | Contract Repricing or Maturity Date Narrative | IAS 32 56 a |
| 1850 | 0 | | String | iascf-edap | Exposure to Interest Rate Cash Flow Risk | IAS 32 64 c |
| 1851 | 0 | | String | iascf-edap | Expected Contractual Repricing or Maturity Date Where Differs from Contract Price | IAS 32 59 |
| 1852 | 0 | | String | iascf-edap | Effective Interest Rates | IAS 32 56 b |
| 1853 | 0 | | String | iascf-edap | Carrying Amounts of Financial Instruments Exposed to Interest Rate Price Risk | IAS 32 64 a |
| 1854 | 0 | | String | iascf-edap | Effect of Hypothetical Change in Interest Rates | IAS 32 65 |
| 1855 | 0 | | String | iascf-edap | Contract Repricing or Maturity Date Tabular | IAS 32 56 a |
| 1856 | 0 | | String | iascf-edap | Interest Rate Maturity Risk Instruments | IAS 32 56 |
| 1857 | 0 | | Tuple | iascf-edap | Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 |
| 1858 | 0 | | String | iascf-edap | Description Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 |
| 1859 | 0 | | String | iascf-edap | Type Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 |
| 1860 | 0 | | Decimal | iascf-edap | Effective Interest Rates, Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 b |
| 1861 | 0 | | Monetary | iascf-edap | Amount Maturing, Total Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 a |
| 1862 | 1 | | Monetary | iascf-edap | Amount Maturing Within One Year Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 a |
| 1863 | 1 | | Monetary | iascf-edap | Amount Maturing One to Five Years Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 a |
| 1864 | 1 | | Monetary | iascf-edap | Amount Maturing in Greater Than Five Years Interest Rate Maturity Risk, Fixed Rate Instrument | IAS 32 56 a |
| 1865 | 0 | | Tuple | iascf-edap | Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 |
| 1866 | 0 | | String | iascf-edap | Description Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 |
| 1867 | 0 | | String | iascf-edap | Type Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 |
| 1868 | 0 | | Decimal | iascf-edap | Effective Interest Rates, Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 b |
| 1869 | 0 | | Monetary | iascf-edap | Amount Maturing, Total Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 a |
| 1870 | 1 | | Monetary | iascf-edap | Amount Maturing Within One Year Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 a |
| 1871 | 1 | | Monetary | iascf-edap | Amount Maturing One to Five Years Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 a |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|-------------|
| 1872 | 1 | | Monetary | iascf-edap | Amount Maturing in Greater Than Five Years Interest Rate Maturity Risk, Floating Rate Instrument | IAS 32 56 a |
| 1873 | 0 | | String | iascf-edap | Disclosures Relating to Currency Risk | IAS-CP |
| 1874 | 0 | | String | iascf-edap | General Information Relating to Currency Risk | IAS-CP |
| 1875 | 0 | | String | iascf-edap | Currency Risk Instruments | IAS-CP |
| 1876 | 0 | | Tuple | iascf-edap | Currency Risk Instrument | IAS-CP |
| 1877 | 0 | | String | iascf-edap | Description of Currency Risk Instrument | IAS-CP |
| 1878 | 0 | | String | iascf-edap | Type of Currency Risk Instrument | IAS-CP |
| 1879 | 0 | | Monetary | iascf-edap | Amount Maturing, Total, Currency Risk Instrument | IAS-CP |
| 1880 | 1 | | Monetary | iascf-edap | Amount Maturing Within One Year, Currency Risk Instrument | IAS-CP |
| 1881 | 1 | | Monetary | iascf-edap | Amount Maturing One to Five Years, Currency Risk Instrument | IAS-CP |
| 1882 | 1 | | Monetary | iascf-edap | Amount Maturing in Greater Than Five Years, Currency Risk Instrument | IAS-CP |
| 1883 | 0 | | String | iascf-edap | Disclosures Relating to Credit Risk | IAS 32 66 |
| 1884 | 0 | | String | iascf-edap | General Information Relating to Credit Risk | IAS 32 66 |
| 1885 | 0 | | String | iascf-edap | Concentrations of Credit Risk and Credit Risk Exposure Narrative | IAS 32 66 |
| 1886 | 0 | | String | iascf-edap | Significant Concentrations of Credit Risk | IAS 32 66 b |
| 1887 | 0 | | String | iascf-edap | Counterparty Concentration | IAS 32 66 b |
| 1888 | 0 | | String | iascf-edap | Industry Concentration | IAS 32 66 b |
| 1889 | 0 | | String | iascf-edap | Geographic Concentration | IAS 32 66 b |
| 1890 | 0 | | String | iascf-edap | Significant Concentrations Receivables | IAS 32 66 b |
| 1891 | 0 | | String | iascf-edap | Significant Concentrations Investments | IAS 32 66 b |
| 1892 | 0 | | String | iascf-edap | Other Significant Concentrations | IAS 32 66 b |
| 1893 | 0 | | String | iascf-edap | Information on Maximum Credit Exposure | IAS 32 66 a |
| 1894 | 0 | | String | iascf-edap | Effects of Master Netting Agreements | IAS 32 71 |
| 1895 | 0 | | String | iascf-edap | Nature of Assets Removed Where Recourse Remains | IAS 32 73 |
| 1896 | 0 | | String | iascf-edap | Credit Risk of Individual Financial Assets | IAS 32 66 |
| 1897 | 0 | | Tuple | iascf-edap | Credit Risk of Individual Financial Asset | IAS 32 66 |
| 1898 | 0 | | String | iascf-edap | Description of Financial Asset Subject to Credit Risk | IAS 32 66 |
| 1899 | 0 | | String | iascf-edap | Maximum Potential Loss from Credit Risk | IAS 32 66 |
| 1900 | 0 | | String | iascf-edap | Collateral Held on Financial Asset Subject to Credit Risk | IAS-CP |
| 1901 | 0 | | String | iascf-edap | Significant Concentrations of Credit Risk on Financial Asset Subject to Credit Risk | IAS 32 66 b |
| 1902 | 0 | | String | iascf-edap | Other Significant Financial Instrument Disclosures | IAS 32 94 |
| 1903 | 0 | | String | iascf-edap | General Information Relating to Other Significant Potential Risk Exposures | IAS 32 49 |
| 1904 | 0 | | Monetary | iascf-edap | Change in Fair Value of Financial Assets and Liabilities Recognised in Period | IAS 32 94 a |
| 1905 | 0 | | String | iascf-edap | Information on Average Aggregate Carrying Amounts | IAS 32 94 b |
| 1906 | 0 | | String | iascf-edap | Information on Average Aggregate Principal | IAS 32 94 b |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|----------------------------|
| 1907 | 0 | | Monetary | iascf-edap | Amount of Interest Income that has Been Accrued on Impaired Loans | IAS 39 170 c iii |
| 1908 | 0 | | String | iascf-edap | Interest Income and Expenses Resulting from Financial Assets and Liabilities Disclosed Separately | IAS 39 170 c i |
| 1909 | 0 | | Monetary | iascf-edap | Derecognition Gains and Losses when Fair Value Changes of AFS Assets are Initially Recognised Directly in Equity | IAS 39 170 c ii |
| 1910 | 0 | | String | iascf-edap | Information About Securitisations | IAS 39 170 d |
| 1911 | 0 | | String | iascf-edap | Reclassifications of Financial Assets | IAS 39 170 e |
| 1912 | 0 | | String | iascf-edap | Impairment of Financial Assets | IAS 39 170 f |
| 1913 | 0 | | String | iascf-edap | Assets Pledged as Collateral | IAS 39 170 g; IAS 39 170 h |
| 1914 | 0 | | String | iascf-edap | Collateral Received | IAS 39 170 h |
| 1915 | 0 | | String | iascf-edap | Other Significant Potential Risk Exposures | IAS 32 49 |
| 1916 | 0 | | Tuple | iascf-edap | Other Significant Potential Risk Exposure | IAS 32 49 |
| 1917 | 0 | | Monetary | iascf-edap | Description of Instrument Creating Potential Risk | IAS 32 49 |
| 1918 | 0 | | String | iascf-edap | Description of Reason for Potential Risk | IAS 32 49 |
| 1919 | 0 | | Date | iascf-edap | Maturity, Expiry or Execution Date | IAS 32 49 b |
| 1920 | 0 | | String | iascf-edap | Existence And Details of Early Settlement Options | IAS 39 49 c |
| 1921 | 0 | | String | iascf-edap | Existence And Details of Conversion Options | IAS 32 49 d |
| 1922 | 0 | | String | iascf-edap | Repayment Amounts and Timing | IAS 32 49 e |
| 1923 | 0 | | String | iascf-edap | Interest or Dividend Amounts/Rate/Timing of Payment | IAS 32 49 f |
| 1924 | 0 | | String | iascf-edap | Collateral Pledged or Held | IAS 39 170 h; IAS 32 49 g |
| 1925 | 0 | | String | iascf-edap | Denominated Currency | IAS 32 49 h |
| 1926 | 0 | | String | iascf-edap | Information on Covenants | IAS 32 49 j |
| 1927 | 0 | | String | iascf-edap | Securitisation and Repurchase Agreements | IAS 39 170 d |
| 1928 | 0 | | String | iascf-edap | Nature and Extent of Securitisation and Repurchases | IAS 39 170 d i |
| 1929 | 0 | | String | iascf-edap | Fair Values of Interests | IAS 39 170 d i |
| 1930 | 0 | | String | iascf-edap | Description of Collateral | IAS 39 170 d i |
| 1931 | 0 | | String | iascf-edap | Derecognition of Financial Assets | IAS 39 170 d ii |
| 1932 | 0 | | String | iascf-edap | Summary of Impact of Adopting IAS 39 | IAS 39 172 |
| 1933 | 0 | | String | iascf-edap | Non Qualifying Hedges | IAS 39 172 |
| 1934 | 0 | | String | iascf-edap | Transfer of Fair Value Reserve | IAS 39 172 d |
| 1935 | 0 | | String | iascf-edap | Deferred Gains and Losses | IAS 39 172 f |
| 1936 | 0 | | String | iascf-edap | Foreign Operations Disclosures | IAS 21 |
| 1937 | 0 | | String | iascf-edap | Changes in Classification of Significant Foreign Operations | IAS 21 44 |
| 1938 | 0 | | Tuple | iascf-edap | Change in Classification of Significant Foreign Operation | IAS 21 44 a |
| 1939 | 0 | | String | iascf-edap | Description of Change in Classification of Significant Foreign Operation | IAS 21 44 a |
| 1940 | 0 | | String | iascf-edap | Type of Change in Classification of Significant Foreign Operation | IAS 21 44 a |
| 1941 | 0 | | String | iascf-edap | Reason for Change in Classification of Significant Foreign Operation | IAS 21 44 b |
| 1942 | 0 | | String | iascf-edap | Impact on Shareholders' Equity of Significant Foreign Operation | IAS 21 44 c |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|------------------------|
| 1943 | 0 | | String | iascf-edap | Impact on Net Profit (Loss) for Each Period Presented for Change in Classification in Significant Foreign Operation | IAS 21 44 d |
| 1944 | 0 | | String | iascf-edap | Fundamental Errors Disclosures | IAS 8 31 |
| 1945 | 0 | | String | iascf-edap | Disclosures Relating to Fundamental Errors in Aggregate | IAS 8 53 |
| 1946 | 0 | | String | iascf-edap | Statement of Restated Comparative Information as a Result of Fundamental Errors | IAS 8 53 d |
| 1947 | 0 | | Monetary | iascf-edap | Fundamental Errors, Net, Total for All Changes | IAS 8 34; IAS 8 37 |
| 1948 | 1 | | Monetary | iascf-edap | Fundamental Errors, Gross, Total for All Fundamental Errors | IAS 8 37; IAS 8 34 |
| 1949 | 1 | | Monetary | iascf-edap | Tax Attributed to Fundamental Errors, Total for All Fundamental Errors | IAS 12 80 h |
| 1950 | 0 | | String | iascf-edap | Disclosures Relating to Each Fundamental Error | IAS 8 |
| 1951 | 0 | | Tuple | iascf-edap | Fundamental Error | IAS 8 57 a; IAS 8 53 a |
| 1952 | 0 | | String | iascf-edap | Description of Fundamental Error | IAS 8 37 a |
| 1953 | 0 | | String | iascf-edap | Type of Fundamental Error | IAS 8 37 |
| 1954 | 0 | | String | iascf-edap | Adjustments as a Result of Fundamental Error | IAS 8 37 |
| 1955 | 0 | | String | iascf-edap | Periods Presented | IAS 8 37 b |
| 1956 | 0 | | String | iascf-edap | Retained Earnings (Benchmark Treatment) | IAS 8 34; IAS 8 37 b |
| 1957 | 0 | | String | iascf-edap | Net Profit or Loss [Allowed Alternative] | IAS 8 40 b; IAS 8 34 |
| 1958 | 0 | | String | iascf-edap | Periods Prior to Those Periods Presented (Benchmark Treatment) | IAS 8 37 c |
| 1959 | 0 | | String | iascf-edap | Pro Forma Disclosures for Fundamental Error [Allowed Alternative] | IAS 8 40 c |
| 1960 | 0 | | String | iascf-edap | Pro Forma Amounts, Presented Periods [Allowed Alternative] | IAS 8 40 c |
| 1961 | 0 | | String | iascf-edap | Pro Forma Amounts Prior to Those Periods Presented [Allowed Alternative] | IAS 8 40 c |
| 1962 | 0 | | String | iascf-edap | Government Grants Disclosures | IAS 20 39 |
| 1963 | 0 | | String | iascf-edap | List of Government Grants | IAS 20 39 |
| 1964 | 0 | | Tuple | iascf-edap | Government Grant | IAS 20 39 a |
| 1965 | 0 | | String | iascf-edap | Description of Government Grant | IAS 20 39 b |
| 1966 | 0 | | String | iascf-edap | Type of Government Grant | IAS 20 39 b |
| 1967 | 0 | | String | iascf-edap | Unfulfilled Conditions and Other Contingencies Attaching to Government Assistance | IAS 20 39 c |
| 1968 | 0 | | Monetary | iascf-edap | Amount of Government Grant Recognised | IAS 20 39 b |
| 1969 | 0 | | Monetary | iascf-edap | Government Grants (Reduction of Related Expense) | IAS 20 29 |
| 1970 | 0 | | String | iascf-edap | Hyperinflationary Reporting Disclosures | IAS 29 |
| 1971 | 0 | | String | iascf-edap | Statement that Financial Statements and Corresponding Figures for Previous Periods have Been Restated for Changes in Purchasing Power | IAS 29 39 a |
| 1972 | 0 | | String | iascf-edap | Identity of Price Index | IAS 29 39 c |
| 1973 | 0 | | String | iascf-edap | Level of Price Index | IAS 29 39 c |
| 1974 | 0 | | String | iascf-edap | Movement in Price Index | IAS 29 39 c |
| 1975 | 0 | | String | iascf-edap | Statement Whether Financial Statements are Based on Historical Cost Approach or Current Cost Approach | IAS 29 39 b |
| 1976 | 0 | | Monetary | iascf-edap | Gain or Loss on Net Monetary Position | IAS 29 9 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|----------------------|
| 1977 | 0 | | String | iascf-edap | IAS Reconciliation to Another GAAP Disclosures | IAS-CP |
| 1978 | 0 | | String | iascf-edap | Other GAAP Reconciled to IAS | IAS-CP |
| 1979 | 0 | | Tuple | iascf-edap | Narrative Relating to Reconciliation | IAS-CP |
| 1980 | 0 | | String | iascf-edap | Narrative | IAS-CP |
| 1981 | 0 | | String | iascf-edap | Reconciling Items | IAS-CP |
| 1982 | 0 | | Tuple | iascf-edap | Reconciling Item | IAS-CP |
| 1983 | 0 | | String | iascf-edap | Category of Reconciling Item | IAS-CP |
| 1984 | 0 | | String | iascf-edap | Description of Reconciling Item | IAS-CP |
| 1985 | 0 | | String | iascf-edap | Type of Reconciling Item | IAS-CP |
| 1986 | 0 | | Monetary | iascf-edap | Amount of Reconciling Item | IAS-CP |
| 1987 | 0 | | String | iascf-edap | Related Party Disclosures | IAS 24 |
| 1988 | 0 | | String | iascf-edap | Controlling Entities | IAS 24 |
| 1989 | 0 | | Tuple | iascf-edap | Controlling Entity | IAS 24 21; IAS 24 20 |
| 1990 | 0 | | String | iascf-edap | Name of Controlling Entity | IAS 24 20 |
| 1991 | 0 | | String | iascf-edap | Nature of Controlling Relationship | IAS 24 20 |
| 1992 | 0 | | String | iascf-edap | Related Parties and Transactions With Related Party | IAS 24 |
| 1993 | 0 | | Tuple | iascf-edap | Related Party | IAS 24 22 |
| 1994 | 0 | | String | iascf-edap | Name of Related Party | IAS 24 22 |
| 1995 | 0 | | String | iascf-edap | Nature of Related Party Relationship | IAS 24 22 |
| 1996 | 0 | | Tuple | iascf-edap | Transaction with Related Party | IAS 24 22 |
| 1997 | 0 | | String | iascf-edap | Description of Related Party Transaction | IAS 24 22 |
| 1998 | 0 | | String | iascf-edap | Type of Related Party Transaction | IAS 24 22 |
| 1999 | 0 | | String | iascf-edap | Purchases or Sales of Goods | IAS 24 19 |
| 2000 | 0 | | String | iascf-edap | Purchases or Sales of Property and Other Assets | IAS 24 19 |
| 2001 | 0 | | String | iascf-edap | Rendering or Receiving of Services | IAS 24 19 |
| 2002 | 0 | | String | iascf-edap | Agency Arrangements | IAS-CP |
| 2003 | 0 | | String | iascf-edap | Leasing Arrangements | IAS 24 19 |
| 2004 | 0 | | String | iascf-edap | Transfer of Research and Development | IAS 24 19 |
| 2005 | 0 | | String | iascf-edap | License Agreements | IAS 24 19 |
| 2006 | 0 | | String | iascf-edap | Finance | IAS 24 19 |
| 2007 | 0 | | String | iascf-edap | Provisions Guarantees and Collaterals | IAS 24 19 |
| 2008 | 0 | | String | iascf-edap | Management Contracts | IAS 24 19 |
| 2009 | 0 | | String | iascf-edap | Director, Executive and Employee Benefits | IAS 24 19 |
| 2010 | 0 | | String | iascf-edap | Post Employment Benefit for Key Management Personnel | IAS 19 124 b |
| 2011 | 0 | | String | iascf-edap | Contributions to Defined Contribution Plans for Key Management Personnel | IAS 19 47 |
| 2012 | 0 | | String | iascf-edap | Contributions to Defined Benefit Plans for Key Management Personnel | IAS-CP |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|---|----------------------|
| 2013 | 0 | | String | iascf-edap | Termination Benefits for Key Management Personnel | IAS 19 143 |
| 2014 | 0 | | String | iascf-edap | Other Long Term Employee Benefits for Key Management Personnel | IAS 19 131 |
| 2015 | 0 | | String | iascf-edap | Equity Compensation Benefits | IAS 19 151 |
| 2016 | 0 | | String | iascf-edap | Equity Compensation Benefits to Key Management Personnel | IAS 19 151 a |
| 2017 | 0 | | String | iascf-edap | Equity Compensation Benefits as Instruments Issued to Entity's Parent | IAS 19 151 b |
| 2018 | 0 | | String | iascf-edap | Related Party Transactions with Equity Compensation Plans | IAS 19 151 c |
| 2019 | 0 | | String | iascf-edap | Other Director, Executive, and Employee Benefits | IAS-CP |
| 2020 | 0 | | String | iascf-edap | Post Employment Benefit Plans with Related Entities | IAS 19 124 a |
| 2021 | 0 | | String | iascf-edap | Other Type of Transaction | IAS 24 19 |
| 2022 | 0 | | String | iascf-edap | Elements of Related Party Transaction | IAS 24 23 |
| 2023 | 0 | | String | iascf-edap | Volume of Transaction | IAS 24 23 a |
| 2024 | 0 | | Monetary | iascf-edap | Related Party Transaction Amount | IAS 24 23 a |
| 2025 | 0 | | Decimal | iascf-edap | Proportion of Total Transactions with Related Party | IAS 24 23 a |
| 2026 | 0 | | String | iascf-edap | Volume Outstanding | IAS 24 23 b |
| 2027 | 0 | | Monetary | iascf-edap | Related Party Transaction Outstanding Amount | IAS 24 23 b |
| 2028 | 0 | | Decimal | iascf-edap | Proportion of Total Balance Outstanding with Related Party | IAS 24 23 b |
| 2029 | 0 | | String | iascf-edap | Pricing Policy | IAS 24 23 c |
| 2030 | 0 | | String | iascf-edap | Segment Information Disclosures | IAS 14 |
| 2031 | 0 | | String | iascf-edap | General Segment Reporting Information | IAS 14 |
| 2032 | 0 | | String | iascf-edap | Primary Business Segment Type (Business or Geographic) | IAS 14 |
| 2033 | 0 | | String | iascf-edap | Secondary Business Segment Type (Business or Geographic) | IAS 14 |
| 2034 | 0 | | String | iascf-edap | Basis for Allocation of Costs Between Segments | IAS 1 99 q |
| 2035 | 0 | | String | iascf-edap | Description and Composition of Segments | IAS 14 81 |
| 2036 | 0 | | String | iascf-edap | Description and Composition of Geographic Segments | IAS 14 81 |
| 2037 | 0 | | String | iascf-edap | Description and Composition of Business Segments | IAS 14 81 |
| 2038 | 0 | | String | iascf-edap | Segment Details for Geographic and Business Segments | IAS 14 |
| 2039 | 0 | | String | iascf-edap | Business Segments | IAS 14 |
| 2040 | 0 | | Tuple | iascf-edap | Business Segment | IAS 14 |
| 2041 | 0 | | String | iascf-edap | Name of Business Segment | IAS 14 32; IAS 14 31 |
| 2042 | 0 | | String | iascf-edap | Products and Services Supplied by Business Segment | IAS 14 81 |
| 2043 | 0 | | String | iascf-edap | Entity Context Segment Identifier for Business Segment | IAS 14 81 |
| 2044 | 0 | | String | iascf-edap | Geographic Segments | IAS 14 |
| 2045 | 0 | | Tuple | iascf-edap | Geographic Segment | IAS 14 |
| 2046 | 0 | | String | iascf-edap | Location of Geographic Segment | IAS 14 70 |
| 2047 | 0 | | String | iascf-edap | Name of Geographic Segment | IAS 14 32; IAS 14 31 |
| 2048 | 0 | | String | iascf-edap | Composition of Geographic Segment | IAS 14 81 |
| 2049 | 0 | | String | iascf-edap | Entity Context Segment Identifier for Geographic Segment | IAS 14 81 |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|----------|------------|--|------------|
| 2050 | 0 | | String | iascf-edap | Financial Information for Segments | IAS 14 |
| 2051 | 0 | | String | iascf-edap | Financial Information for Segment | IAS 14 51 |
| 2052 | 0 | | String | iascf-edap | Segment Revenue Information | IAS 14 51 |
| 2053 | 0 | | Monetary | iascf-edap | Consolidated Total Revenue | IAS 14 67 |
| 2054 | 0 | | Monetary | iascf-edap | Total Revenue for Segment | IAS 14 67 |
| 2055 | 1 | | Monetary | iascf-edap | Sales to External Customers for Segment | IAS 14 51 |
| 2056 | 1 | | Monetary | iascf-edap | Sales from Transactions with Other Segments for Segment | IAS 14 51 |
| 2057 | 0 | | String | iascf-edap | Segment Result Information | IAS 14 52 |
| 2058 | 0 | | Monetary | iascf-edap | Consolidated Total Profit (Loss) from Operations | IAS 14 67 |
| 2059 | 1 | | Monetary | iascf-edap | Segment Result | IAS 14 52 |
| 2060 | 1 | | Monetary | iascf-edap | Unallocated Corporate Expenses | IAS 14 67 |
| 2061 | 0 | | Monetary | iascf-edap | Share of Profit (Loss) from Equity Accounted Investments for Segment | IAS 14 64 |
| 2062 | 0 | | String | iascf-edap | Segment Balance Sheet Information | IAS 14 |
| 2063 | 0 | | Monetary | iascf-edap | Consolidated Total Assets | IAS 14 67 |
| 2064 | 1 | | Monetary | iascf-edap | Assets of Segment | IAS 14 55 |
| 2065 | 1 | | Monetary | iascf-edap | Investments in Equity Accounted Investments for Segment | IAS 14 66 |
| 2066 | 1 | | Monetary | iascf-edap | Unallocated Corporate Assets | IAS 14 67 |
| 2067 | 0 | | Monetary | iascf-edap | Consolidated Total Liabilities | IAS 14 67 |
| 2068 | 1 | | Monetary | iascf-edap | Liabilities of Segment | IAS 14 56 |
| 2069 | 1 | | String | iascf-edap | Unallocated Corporate Liabilities | IAS 14 67 |
| 2070 | 0 | | String | iascf-edap | Other Financial Information for Segment | IAS 14 |
| 2071 | 0 | | Monetary | iascf-edap | Capital Additions for Segment (Accrual Based) | IAS 14 57 |
| 2072 | 0 | | Monetary | iascf-edap | Significant Non Cash Items for Segment | IAS 14 61 |
| 2073 | 0 | | Monetary | iascf-edap | Depreciation and Amortisation for Segment | IAS 14 58 |
| 2074 | 1 | | Monetary | iascf-edap | Depreciation for Segment | IAS 14 58 |
| 2075 | 1 | | Monetary | iascf-edap | Amortisation for Segment | IAS 14 58 |
| 2076 | 1 | | Monetary | iascf-edap | Impairment Loss Recognised in Income Statement for Segment | IAS 36 116 |
| 2077 | 1 | | Monetary | iascf-edap | Impairment Loss Recognised Directly into Equity for Segment | IAS 36 116 |
| 2078 | 1 | | Monetary | iascf-edap | Reversal of Impairment Loss in Income Statement for Segment | IAS 36 116 |
| 2079 | 1 | | Monetary | iascf-edap | Reversal of Impairment Loss in Equity for Segment | IAS 36 116 |
| 2080 | 1 | | Monetary | iascf-edap | Other Significant Non Cash Items Other Than Depreciation for Segment | IAS 14 61 |
| 2081 | 0 | | Monetary | iascf-edap | Restructuring Charges For Segment | IAS-CP |
| 2082 | 0 | | String | iascf-edap | Other Disclosures | IAS-CP |
| 2083 | 0 | | | iascf-edap | Management Commentary (abstract) | IAS-CP |
| 2084 | 0 | | | iascf-edap | Financial Highlights (abstract) | IAS-CP |
| 2085 | 0 | | | iascf-edap | Management Discussion and Analysis (abstract) | IAS-CP |
| 2086 | 0 | | | iascf-edap | Operating Performance (abstract) | IAS 1 8 a |

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

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| ID | Weight | Bal | Type | NS | Label | Reference |
|------|--------|-----|--------|------------|--|-----------|
| 2087 | 0 | | | iascf-edap | Capital Resources (abstract) | IAS 1 8 b |
| 2088 | 0 | | | iascf-edap | Research and Development (abstract) | IAS 1 8 c |
| 2089 | 0 | | String | iascf-edap | Other Management Commentary | IAS-CP |