

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
1				iascf-pfs	Primary Financial Statements (abstract)	IAS 1 7
2	0			iascf-pfs	Balance Sheet (abstract)	IAS 1 7 a
3	0	debit	Monetary	iascf-pfs	Assets	IAS-CP
4	1	debit	Monetary	iascf-pfs	Non Current Assets	IAS 1 53
5	1	debit	Monetary	iascf-pfs	Property, Plant and Equipment	IAS 1 66 a
6	1	debit	Monetary	iascf-pfs	Construction in Progress	IAS 16 61 c
7	1	debit	Monetary	iascf-pfs	Land	IAS 16 60 d
8	1	debit	Monetary	iascf-pfs	Buildings, Net	IAS 16 60 d
9	1	debit	Monetary	iascf-pfs	Plant and Equipment, Net	IAS 16 60 d
10	1	debit	Monetary	iascf-pfs	Fixtures and Fittings, Net	IAS 16 60 d
11	1	debit	Monetary	iascf-pfs	Motor Vehicles, Net	IAS 16 60 d
12	1	debit	Monetary	iascf-pfs	Leasehold Improvements, Net	IAS 16 60 d
13	1	debit	Monetary	iascf-pfs	Other Property, Plant and Equipment, Net	IAS 16 60 d
14	1	debit	Monetary	iascf-pfs	Investment Property	IAS 40 69 c
15	1	debit	Monetary	iascf-pfs	Intangible Assets	IAS 1 66 b
16	1	debit	Monetary	iascf-pfs	Development Costs, Net	IAS 38 107 c
17	1	debit	Monetary	iascf-pfs	Goodwill	IAS 22 88 e ix; IAS 38 107 c
18	1	debit	Monetary	iascf-pfs	Goodwill, Net	IAS 22 88 e ix
19	-1	credit	Monetary	iascf-pfs	Negative Goodwill, Net	IAS 22 64
20	1	debit	Monetary	iascf-pfs	Patents, Trademarks and Other Rights, Net	IAS 38 107 c
21	1	debit	Monetary	iascf-pfs	Computer Software	IAS 38 107 c
22	1	debit	Monetary	iascf-pfs	Other Intangible Assets, Net	IAS 38 107 c
23	1	debit	Monetary	iascf-pfs	Biological Assets	IAS 41 39
24	1	debit	Monetary	iascf-pfs	Investments in Subsidiaries	IAS 27 29; IAS 27 30
25	1	debit	Monetary	iascf-pfs	Investments in Associates	IAS 1 66 d; IAS 28 28
26	1	debit	Monetary	iascf-pfs	Investments in Joint Ventures	IAS 1 66 d; IAS 31 47
27	1	debit	Monetary	iascf-pfs	Deferred Tax Assets	IAS 12 70; IAS 12 69; IAS 1 66 i
28	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current	IAS 1 66 c
29	1	debit	Monetary	iascf-pfs	Held for Trading, Non Current	IAS-CP
30	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Non Current	IAS-CP
31	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Non Current	IAS-CP
32	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Non Current	IAS-CP
33	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Non Current	IAS-CP
34	1	debit	Monetary	iascf-pfs	Hedging Instruments, Non Current	IAS 1 66 c
35	1	debit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current	IAS-CP
36	1	debit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current	IAS-CP
37	1	debit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current	IAS-CP

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
38	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current	IAS 1 66 f
39	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Non Current	IAS 1 66 f
40	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Non Current	IAS 1 73 b; IAS 1 72
41	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Non Current	IAS 17 39 a iii; IAS 17 39 a ii
42	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Non Current	IAS 1 73 b
43	1	debit	Monetary	iascf-pfs	Prepayments, Non Current	IAS 1 73 b
44	1	debit	Monetary	iascf-pfs	Cash Restricted or Pledged	IAS 1 57
45	1	debit	Monetary	iascf-pfs	Other Assets, Non Current	IAS-CP
46	1	debit	Monetary	iascf-pfs	Current Assets	IAS 1 53
47	1	debit	Monetary	iascf-pfs	Property Plant and Equipment Held for Sale, Current	IAS 16 66 c
48	1	debit	Monetary	iascf-pfs	Construction in Progress, Current	IAS 16 61 c
49	1	debit	Monetary	iascf-pfs	Inventories	IAS 2 34 b; IAS 1 66 e
50	1	debit	Monetary	iascf-pfs	Raw Materials	IAS 2 35; IAS 1 73 c; IAS 2 34 b
51	1	debit	Monetary	iascf-pfs	Merchandise	IAS 1 73 c; IAS 2 34 b; IAS 2 35
52	1	debit	Monetary	iascf-pfs	Production Supplies	IAS 2 35; IAS 2 34 b; IAS 1 73 c
53	1	debit	Monetary	iascf-pfs	Work In Progress	IAS 1 73 c; IAS 2 35; IAS 2 34 b
54	1	debit	Monetary	iascf-pfs	Finished Goods	IAS 2 34 b; IAS 2 35; IAS 1 73 c
55	1	debit	Monetary	iascf-pfs	Other Inventories	IAS-SC
56	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current	IAS 1 66 c
57	1	debit	Monetary	iascf-pfs	Held for Trading, Current	IAS-CP
58	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Current	IAS-CP
59	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Current	IAS-CP
60	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Current	IAS-CP
61	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Current	IAS-CP
62	1	debit	Monetary	iascf-pfs	Hedging Instruments, Current	IAS 1 66 c
63	1	debit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current	IAS-CP
64	1	debit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current	IAS-CP
65	1	debit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current	IAS-CP
66	1	debit	Monetary	iascf-pfs	Current Tax Receivables	IAS 1 66 i; IAS 12 69
67	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current	IAS 1 66 f
68	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Current	IAS 1 66 f
69	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Current	IAS 1 73 b; IAS 1 72
70	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Current	IAS 17 39 a i
71	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Current	IAS 1 72; IAS 1 73 b
72	1	debit	Monetary	iascf-pfs	Prepayments, Current	IAS-CP
73	1	debit	Monetary	iascf-pfs	Cash and Cash Equivalents	IAS 1 66 g
74	1	debit	Monetary	iascf-pfs	Cash on Hand	IAS 7 45

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
75	1	debit	Monetary	iascf-pfs	Bank Balances	IAS 7 45
76	1	debit	Monetary	iascf-pfs	Short Term Deposits	IAS 7 45
77	1	debit	Monetary	iascf-pfs	Other Cash and Cash Equivalents	IAS 7 45
78	1	debit	Monetary	iascf-pfs	Other Assets, Current	IAS-CP
79	0	credit	Monetary	iascf-pfs	Liabilities and Equity	IAS-CP
80	1	credit	Monetary	iascf-pfs	Equity	IAS-CP
81	1	credit	Monetary	iascf-pfs	Issued Capital and Reserves	IAS 1 66 m
82	1	credit	Monetary	iascf-pfs	Issued Capital	IAS 1 72; IAS 1 73 e
83	1	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance ...	IAS 1 86 f
84	1	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance ...	IAS 1 86 f
85	1	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance ...	IAS 1 86 f
86	1	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance ...	IAS 1 86 f
87	1	credit	Monetary	iascf-pfs	Reserves	IAS 1 72; IAS 1 73 e
88	1	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance ...	IAS 1 86 f
89	1	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance ...	IAS 1 86 f
90	1	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance ...	IAS 1 86 f
91	1	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance ...	IAS 1 86 f
92	1	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance ...	IAS 1 86 f
93	1	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance ...	IAS 1 86 f
94	1	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance ...	IAS 1 86 f
95	1	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance ...	IAS 1 86 f
96	1	credit	Monetary	iascf-pfs	Available for Sale Reserves, Ending Balance ...	IAS 1 86 f
97	1	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance ...	IAS 1 86 f
98	-1	debit	Monetary	iascf-pfs	Treasury Shares	SIC 16 4; SIC 16 6
99	1	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance ...	IAS 1 86 f
100	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses)	IAS 1 73 e; IAS 1 72
101	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance ...	IAS 1 86 e
102	1	credit	Monetary	iascf-pfs	Subscribed Capital	IAS 1 73 e
103	1	credit	Monetary	iascf-pfs	Minority Interests in Net Assets	IAS 27 26; IAS 1 66 l
104	1	credit	Monetary	iascf-pfs	Liabilities	IAS-CP
105	1	credit	Monetary	iascf-pfs	Non Current Liabilities	IAS 1 53
106	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current	IAS 1 66 k
107	1	credit	Monetary	iascf-pfs	Bank Borrowings, Non Current	IAS-CP
108	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Non Current	IAS-CP
109	1	credit	Monetary	iascf-pfs	Convertible Borrowings, Non Current	IAS-CP
110	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Non Current	IAS-CP
111	1	credit	Monetary	iascf-pfs	Finance Leases, Non Current	IAS-CP

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
112	1	credit	Monetary	iascf-pfs	Other Borrowings, Non Current	IAS-CP
113	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current	IAS-CP
114	1	credit	Monetary	iascf-pfs	Deferred Income, Non Current	IAS-CP
115	1	credit	Monetary	iascf-pfs	Government Grants, Non Current	IAS 20 24
116	1	credit	Monetary	iascf-pfs	Other Deferred Income, Non Current	IAS 1 67
117	1	credit	Monetary	iascf-pfs	Provisions, Non Current	IAS 1 66 j
118	1	credit	Monetary	iascf-pfs	Warranty Provision, Non Current	IAS 1 73 d
119	1	credit	Monetary	iascf-pfs	Restructuring Provision, Non Current	IAS 1 73 d
120	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Non Current	IAS 1 73 d
121	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Non Current	IAS 1 73 d; IAS 37 66
122	1	credit	Monetary	iascf-pfs	Other Provisions, Non Current	IAS 1 73 d
123	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current	IAS 19 120 c ii; IAS 19 120 c i
124	1	credit	Monetary	iascf-pfs	Hedging Instruments, Non Current	IAS-CP
125	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current	IAS-CP
126	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current	IAS-CP
127	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current	IAS-CP
128	1	credit	Monetary	iascf-pfs	Deferred Tax Liabilities	IAS 12 69; IAS 1 66 i
129	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current	IAS 1 66 h
130	1	credit	Monetary	iascf-pfs	Trade Payables, Non Current	IAS 1 66 h
131	1	credit	Monetary	iascf-pfs	Other Payables, Non Current	IAS 1 66 h
132	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current	IAS-CP
133	1	credit	Monetary	iascf-pfs	Current Liabilities	IAS 1 53
134	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Current	IAS 1 67
135	1	credit	Monetary	iascf-pfs	Bank Borrowing, Current	IAS-CP
136	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Current	IAS-CP
137	1	credit	Monetary	iascf-pfs	Convertible Borrowing, Current	IAS-CP
138	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Current	IAS-CP
139	1	credit	Monetary	iascf-pfs	Finance Leases, Current	IAS-CP
140	1	credit	Monetary	iascf-pfs	Bank Overdrafts	IAS-CP
141	1	credit	Monetary	iascf-pfs	Other Borrowings, Current	IAS-CP
142	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Current	IAS-CP
143	1	credit	Monetary	iascf-pfs	Deferred Income, Current	IAS-CP
144	1	credit	Monetary	iascf-pfs	Government Grants, Current	IAS 20 24
145	1	credit	Monetary	iascf-pfs	Other Deferred Income, Current	IAS-CP
146	1	credit	Monetary	iascf-pfs	Provisions, Current	IAS 1 66 j
147	1	credit	Monetary	iascf-pfs	Warranty Provision, Current	IAS 1 73 d
148	1	credit	Monetary	iascf-pfs	Restructuring Provision, Current	IAS 1 73 d

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
149	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Current	IAS 1 73 d
150	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Current	IAS 1 73 d
151	1	credit	Monetary	iascf-pfs	Other Provisions, Current	IAS 1 73 d
152	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current	IAS 19; IAS 19 120 c i
153	1	credit	Monetary	iascf-pfs	Hedging Instruments, Current	IAS-CP
154	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Current	IAS-CP
155	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Current	IAS-CP
156	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Current	IAS-CP
157	1	credit	Monetary	iascf-pfs	Current Tax Payables	IAS 12 69; IAS 1 66 i
158	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current	IAS 1 66 h
159	1	credit	Monetary	iascf-pfs	Trade Payables, Current	IAS 1 66 h
160	1	credit	Monetary	iascf-pfs	Other Payables, Current	IAS 1 66 h
161	1	credit	Monetary	iascf-pfs	Other Liabilities, Current	IAS-CP
162	0			iascf-pfs	Income Statement (abstract)	IAS 1 7 b
163	0	credit	Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity	IAS 1 75 i
164	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), After Tax	IAS 1 75 g
165	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), Before Tax	IAS 1 75 g
166	-1	debit	Monetary	iascf-pfs	Tax Expense (Income) Attributable to Extraordinary Items of Income or Expense	IAS 1 75 g
167	1	credit	Monetary	iascf-pfs	Share of Equity Accounted Extraordinary Item of Income (Expense)	IAS 28 28
168	1	credit	Monetary	iascf-pfs	Net Profit (Loss) from Ordinary Activities	IAS 1 75 i
169	-1	debit	Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss)	IAS 27 26; IAS 1 75 h
170	1	credit	Monetary	iascf-pfs	Profit (Loss) After Tax	IAS 1 75 f
171	-1	debit	Monetary	iascf-pfs	Income Tax Expense (Income)	IAS 12 77; IAS 1 75 e
172	1	credit	Monetary	iascf-pfs	Profit (Loss) Before Tax	IAS-CP
173	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operation	IAS 35 39
174	1	credit	Monetary	iascf-pfs	Gain (Loss) on Remeasurement of Available for Sale Financial Assets	IAS 39 169 c ii
175	1	credit	Monetary	iascf-pfs	Gain (Loss) on Financial Instruments Designated as Cash Flow Hedges	IAS 39 170 a ii
176	1	credit	Monetary	iascf-pfs	Gain (Loss) from Derecognition of Available for Sale Financial Assets	IAS 39 170 c ii
177	-1	debit	Monetary	iascf-pfs	Finance Costs	IAS 1 75 c
178	1	debit	Monetary	iascf-pfs	Interest Expense	IAS 39 170 c i
179	1	debit	Monetary	iascf-pfs	Interest Expense from Debentures and Other Loans	IAS-CP
180	1	debit	Monetary	iascf-pfs	Interest Expense from Finance Lease Obligations	IAS-CP
181	1	debit	Monetary	iascf-pfs	Interest Expense from Bank Borrowings	IAS-CP
182	1	debit	Monetary	iascf-pfs	Interest Expense from Other Financing Instruments	IAS-CP
183	1	debit	Monetary	iascf-pfs	Interest Expense from Redeemable Preference Shares	IAS-CP
184	1	debit	Monetary	iascf-pfs	Interest Expense from Non Redeemable Preference Shares	IAS-CP
185	1	debit	Monetary	iascf-pfs	Other Interest Expense	IAS-CP

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
186	1	debit	Monetary	iascf-pfs	Amortisation of Discounts or Premiums Relating to Borrowings	IAS 23 5 b
187	1	debit	Monetary	iascf-pfs	Amortisation of Ancillary Costs Relating to Borrowing Arrangements	IAS 23 5 c
188	1	debit	Monetary	iascf-pfs	Foreign Exchange Losses from Foreign Currency Borrowings Related to Interest Costs	IAS 23 5 e
189	1	debit	Monetary	iascf-pfs	Loss on Redemption and Extinguishment of Debt	IAS-CP
190	1	debit	Monetary	iascf-pfs	Other Finance Costs	IAS-SC
191	1	credit	Monetary	iascf-pfs	Income (Loss) from Investments	IAS-CP
192	1	credit	Monetary	iascf-pfs	Interest Earned on Loans	IAS-CP
193	1	credit	Monetary	iascf-pfs	Dividends from Trading Investments	IAS-CP
194	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Trading Investments	IAS-CP
195	1	credit	Monetary	iascf-pfs	Gain (Loss) on Trading Investments	IAS 39 170 c ii
196	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Available for Sale Investments	IAS-CP
197	1	credit	Monetary	iascf-pfs	Other Income (Losses) from Investments	IAS-CP
198	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments	IAS 1 75 d
199	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries	IAS 27 29 b
200	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures	IAS 31 32
201	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates	IAS 28 28
202	1	credit	Monetary	iascf-pfs	Other Non Operating Income	IAS-CP
203	-1	debit	Monetary	iascf-pfs	Other Non Operating Expenses	IAS-CP
204	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations	IAS 1 75 b
205	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by function]	IAS 1 82
206	1	credit	Monetary	iascf-pfs	Gross Profit [by function]	IAS 1 82
207	1	credit	Monetary	iascf-pfs	Revenue [by function]	IAS 1 75 a
208	-1	debit	Monetary	iascf-pfs	Cost of Sales [by function]	IAS 1 82; IAS 2 37 a
209	1	credit	Monetary	iascf-pfs	Other Operating Income	IAS 1 82
210	1	credit	Monetary	iascf-pfs	Interest Income	IAS 18 35 b iii
211	1	credit	Monetary	iascf-pfs	Dividend Income	IAS 18 35 b v
212	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs	IAS 23 5 e
213	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt	IAS-CP
214	1	credit	Monetary	iascf-pfs	Other Miscellaneous Operating Income	IAS 1 82
215	-1	debit	Monetary	iascf-pfs	Operating Expenses [by function]	IAS 1 82
216	1	debit	Monetary	iascf-pfs	Marketing and Distribution Costs [by function]	IAS 1 82
217	1	debit	Monetary	iascf-pfs	Research and Development [by function]	IAS 38 41; IAS 38 115
218	1	debit	Monetary	iascf-pfs	Administrative Expenses [by function]	IAS 1 82
219	1	debit	Monetary	iascf-pfs	Restructuring Costs [by function]	IAS 8 16
220	1	debit	Monetary	iascf-pfs	Other Miscellaneous Operating Expenses [by function]	IAS 1 82
221	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by nature]	IAS 1 80

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
222	1	credit	Monetary	iascf-pfs	Operating Revenue [by nature]	IAS 1 75 a
223	1	credit	Monetary	iascf-pfs	Sale of Goods [by nature]	IAS 18 35 b i
224	1	credit	Monetary	iascf-pfs	Rendering of Services [by nature]	IAS 18 35 b ii
225	1	credit	Monetary	iascf-pfs	Revenue from Construction Contracts [by nature]	IAS 11 39 a
226	1	credit	Monetary	iascf-pfs	Royalty Income [by nature]	IAS 18 35 b iv
227	1	credit	Monetary	iascf-pfs	Property Rental Income [by nature]	IAS-CP
228	1	credit	Monetary	iascf-pfs	Other Miscellaneous Operating Revenue [by nature]	IAS 1 80
229	1	credit	Monetary	iascf-pfs	Other Operating Income	IAS 1 82
230	1	credit	Monetary	iascf-pfs	Interest Income	IAS 18 35 b iii
231	1	credit	Monetary	iascf-pfs	Dividend Income	IAS 18 35 b v
232	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs	IAS 23 5 e
233	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt	IAS-CP
234	1	credit	Monetary	iascf-pfs	Other Miscellaneous Operating Income	IAS 1 82
235	-1	debit	Monetary	iascf-pfs	Operating Expenses [by nature]	IAS-CP
236	1	debit	Monetary	iascf-pfs	Raw Materials and Consumables Used [by nature]	IAS 1 80
237	1	debit	Monetary	iascf-pfs	Changes in Inventories of Finished Goods and Work in Progress [by nature]	IAS 1 80
238	1	debit	Monetary	iascf-pfs	Employee Expenses [by nature]	IAS 1 80
239	1	debit	Monetary	iascf-pfs	Wage and Salaries [by nature]	IAS 1 80
240	1	debit	Monetary	iascf-pfs	Short Term Employee Benefits [by nature]	IAS 19 23
241	1	debit	Monetary	iascf-pfs	Post Employment Benefit Obligation Expense, Defined Contribution Plans [by nature]	IAS 19 46
242	1	debit	Monetary	iascf-pfs	Post Employment Benefit Obligation Expense, Defined Benefit Plans [by nature]	IAS 19 61; IAS 19 120 f
243	1	debit	Monetary	iascf-pfs	Termination Benefits [by nature]	IAS 19 142
244	1	debit	Monetary	iascf-pfs	Equity Compensation Plans [by nature]	IAS 19 147 c
245	1	debit	Monetary	iascf-pfs	Other Long Term Benefits [by nature]	IAS 19 131
246	1	debit	Monetary	iascf-pfs	Other Employee Expenses [by nature]	IAS 1 80
247	1	debit	Monetary	iascf-pfs	Depreciation and Amortisation [by nature]	IAS 1 80
248	1	debit	Monetary	iascf-pfs	Research and Development [by nature]	IAS 38 115; IAS 38 41
249	1	debit	Monetary	iascf-pfs	Restructuring Costs [by nature]	IAS 8 16
250	1	debit	Monetary	iascf-pfs	Other Miscellaneous Operating Expenses [by nature]	IAS 1 80
251	0			iascf-pfs	Earnings Per Share (abstract)	IAS 33 47; IAS 33 48
252	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share	IAS 33 48; IAS 33 47
253	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Including Discontinued Operations	IAS-CP
254	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Excluding Discontinued Operations	IAS-CP
255	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share	IAS 33 48; IAS 33 47
256	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Including Discontinuing Operations	IAS-CP

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
257	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Excluding Discontinuing Operations	IAS-CP
258	0			iascf-pfs	Statement of Cash Flows (abstract)	IAS 1 90; IAS 1 7 d
259	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Ending Balance	IAS-CP
260	1		Monetary	iascf-pfs	Net Increase (Decrease) in Cash and Cash Equivalents	IAS-CP
261	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Operating Activities	IAS 7 10
262	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Direct Method]	IAS 7 18 a
263	1		Monetary	iascf-pfs	Cash Receipts from Customers	IAS 7 14 b; IAS 7 14 a
264	1		Monetary	iascf-pfs	Cash Receipts from Government Grants	IAS-CP
265	-1		Monetary	iascf-pfs	Cash Payments to Suppliers and Employees	IAS 7 14 c
266	1		Monetary	iascf-pfs	Cash Payments to Suppliers	IAS 7 18 b
267	1		Monetary	iascf-pfs	Cash Payments to Employees	IAS 7 18 b
268	-1		Monetary	iascf-pfs	Cash Payments for Research and Development Expenditures	IAS-CP
269	-1		Monetary	iascf-pfs	Cash Payments for Warranty Claims	IAS-CP
270	-1		Monetary	iascf-pfs	Cash Payments to Third Parties on Share Options	IAS-CP
271	-1		Monetary	iascf-pfs	Cash Payments for Employee Benefit Plans	IAS 7 14 d
272	-1		Monetary	iascf-pfs	Cash Payments for Restructuring Expenditures	IAS-CP
273	-1		Monetary	iascf-pfs	Cash Payments Received and Remitted for Value Added Taxes	IAS-CP
274	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operations	IAS-CP
275	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Indirect Method]	IAS 7 18 b
276	1		Monetary	iascf-pfs	Cash Flows Before Changes in Working Capital	IAS 7 20 a
277	1		Monetary	iascf-pfs	Profit (Loss) From Operations	IAS-CP
278	1		Monetary	iascf-pfs	Adjustments to Reconcile to Profit (Loss) from Operations	IAS-SC
279	1		Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss)	IAS 7 20 b
280	1		Monetary	iascf-pfs	Interest Expense	IAS 7 31
281	-1		Monetary	iascf-pfs	Interest Income Relating to Cash Flows from Operating Activities	IAS 7 Appendix
282	-1		Monetary	iascf-pfs	Dividend Income Relating to Cash Flows from Operating Activities	IAS 7 31
283	1		Monetary	iascf-pfs	Income Tax (Expense) Income Relating to Cash Flows from Operating Activities	IAS 7 35
284	-1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments	IAS 7 20 b
285	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries	IAS 7 37
286	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures	IAS 7 38
287	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates	IAS 7 37
288	1		Monetary	iascf-pfs	Other Adjustments to Reconcile to Profit (Loss) From Operations	IAS 7 20 b
289	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity	IAS 7 18 b
290	1		Monetary	iascf-pfs	Non Cash Adjustments Relating to Cash Flows from Operating Activities	IAS 7 18 b
291	1		Monetary	iascf-pfs	Depreciation and Amortisation Relating to Cash Flows from Operating Activities	IAS-CP
292	1		Monetary	iascf-pfs	Depreciation Relating to Cash Flows from Operating Activities	IAS 7 20 b

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
293	1		Monetary	iascf-pfs	Amortisation Relating to Cash Flows from Operating Activities	IAS 7 20 b
294	1		Monetary	iascf-pfs	Impairment Charge (Reversal) Relating to Cash Flows from Operating Activities	IAS 7 20 b
295	1		Monetary	iascf-pfs	Unrealised Foreign Currency Gain (Loss) Relating to Cash Flows from Operating Activities	IAS 7 20 b
296	-1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) Relating to Cash Flows from Operating Activities	IAS-CP
297	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Investment Property Relating to Cash Flows from Operating Activities	IAS-CP
298	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Biological Assets Relating to Cash Flows from Operating Activities	IAS-CP
299	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Available for Sale Investments Relating to Cash Flows from Operating Activities	IAS 7 14 g
300	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Financial Instruments Held for Trading Relating to Cash Flows from Operating Activities	IAS 7 14 g
301	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Hedging Instruments Relating to Cash Flows from Operating Activities	IAS 7 14 g
302	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Ineffective Portion of Hedging Relating to Cash Flows from Operating Activities	IAS 7 14 g
303	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Fair Value Hedging Relating to Cash Flows from Operating Activities	IAS 7 14 g
304	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Cash Flow Hedging Relating to Cash Flows from Operating Activities	IAS 7 14 g
305	1		Monetary	iascf-pfs	Increase (Decrease) in Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
306	-1		Monetary	iascf-pfs	Reversal of Unused Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
307	1		Monetary	iascf-pfs	Reversal of Unused Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
308	1		Monetary	iascf-pfs	Reversal of Unused Non Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
309	1		Monetary	iascf-pfs	Recognition of Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
310	1		Monetary	iascf-pfs	Recognition of Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
311	1		Monetary	iascf-pfs	Recognition of Non Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
312	-1		Monetary	iascf-pfs	Utilisation of Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
313	1		Monetary	iascf-pfs	Utilisation of Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
314	1		Monetary	iascf-pfs	Utilisation of Non Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
315	1		Monetary	iascf-pfs	Increase (Decrease) in Deferred Items Relating to Cash Flows from Operating Activities	IAS 7 18 b

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
316	1		Monetary	iascf-pfs	Other Non Cash Adjustments Relating to Cash Flows from (Used in) Operating Activities	IAS-CP
317	1		Monetary	iascf-pfs	Items Classified as Investing Activities	IAS-SC
318	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operations Relating to Cash Flows from Operating Activities	IAS 7 40 b
319	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Property Plant and Equipment Relating to Cash Flows from Operating Activities	IAS-CP
320	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Intangible Assets Relating to Cash Flows from Operating Activities	IAS-CP
321	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Financial Instruments Relating to Cash Flows from Operating Activities	IAS-CP
322	1		Monetary	iascf-pfs	Share of Profit (Loss) from Investments Relating to Cash Flows from Operating Activities	IAS 7 15
323	1		Monetary	iascf-pfs	Increase (Decrease) in Working Capital	IAS 7 Appendix
324	-1		Monetary	iascf-pfs	Increase (Decrease) in Construction Contract Work in Progress	IAS-CP
325	-1		Monetary	iascf-pfs	Increase (Decrease) in Inventories	IAS 7 20 a
326	-1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Receivables	IAS 7 20 a
327	-1		Monetary	iascf-pfs	Increase (Decrease) in Prepayments	IAS 7 20 a
328	-1		Monetary	iascf-pfs	Increase (Decrease) in Financial Instruments Held For Trading	IAS 7 15
329	-1		Monetary	iascf-pfs	Increase (Decrease) in Other Assets, Current	IAS 7 20 a
330	1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Payables	IAS 7 20 a
331	1		Monetary	iascf-pfs	Increase (Decrease) in Tax Payable	IAS 7 20 a
332	1		Monetary	iascf-pfs	Increase (Decrease) in Post Employment Benefit Obligations	IAS 7 20 a
333	1		Monetary	iascf-pfs	Increase (Decrease) in Other Liabilities, Current	IAS 7 20 a
334	1		Monetary	iascf-pfs	Other Increases (Decreases) in Working Capital	IAS 7 18 b
335	1		Monetary	iascf-pfs	Financing and Taxation Flows	IAS-SC
336	1		Monetary	iascf-pfs	Dividends Received Classified as Operating	IAS 7 33; IAS 7 31
337	-1		Monetary	iascf-pfs	Dividends Paid Classified as Operating	IAS 7 33; IAS 7 34
338	1		Monetary	iascf-pfs	Interest Received Classified as Operating	IAS 7 33; IAS 7 31
339	-1		Monetary	iascf-pfs	Interest Paid Classified as Operating	IAS 7 31; IAS 7 33
340	1		Monetary	iascf-pfs	Income Taxes Refunded	IAS 7 35
341	-1		Monetary	iascf-pfs	Income Taxes Paid	IAS 7 35
342	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Operating)	IAS 7 29
343	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operating Activities	IAS-CP
344	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Investing Activities	IAS 7 10
345	-1		Monetary	iascf-pfs	Acquisitions Relating to Cash Flows from Investing Activities	IAS-CP
346	1		Monetary	iascf-pfs	Payments to Acquire Property Plant and Equipment	IAS 7 16 a
347	1		Monetary	iascf-pfs	Payments to Capitalise Expenditures	IAS 7 16 a
348	1		Monetary	iascf-pfs	Interest Capitalised on Construction of Assets	IAS 7 16 a
349	1		Monetary	iascf-pfs	Capitalised Development Costs	IAS 7 16 a

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
350	1		Monetary	iascf-pfs	Other Capitalised Costs	IAS 7 16 a
351	1		Monetary	iascf-pfs	Payments to Acquire Investment Property	IAS 7 16 a
352	1		Monetary	iascf-pfs	Payments to Acquire Intangible Assets	IAS 7 16 a
353	1		Monetary	iascf-pfs	Payments to Acquire Biological Assets	IAS 7 16 a
354	1		Monetary	iascf-pfs	Payments to Acquire Subsidiaries, Net of Cash Acquired	IAS 7 39
355	1		Monetary	iascf-pfs	Payments to Acquire Associates	IAS 7 16 c
356	1		Monetary	iascf-pfs	Payments to Acquire Joint Ventures, Net of Cash Acquired	IAS 7 16 c; IAS 7 16 d
357	1		Monetary	iascf-pfs	Payments to Acquire Other Financial Assets	IAS 7 16 c
358	1		Monetary	iascf-pfs	Payments to Acquire Financial Instruments Held for Trading	IAS 7 16 c
359	1		Monetary	iascf-pfs	Payments to Acquire Held to Maturity Investments	IAS 7 16 c
360	1		Monetary	iascf-pfs	Payments to Acquire Available for Sale Financial Assets	IAS 7 16 c
361	1		Monetary	iascf-pfs	Payments to Acquire Originated Loans and Receivables Relating to Cash Flows from Investing Activities	IAS 7 16 e
362	1		Monetary	iascf-pfs	Payments to Acquire Other Assets	IAS-CP
363	1		Monetary	iascf-pfs	Disposals Relating to Cash Flows from Investing Activities	IAS-CP
364	1		Monetary	iascf-pfs	Proceeds from Disposal of Property Plant and Equipment	IAS 7 16 b
365	1		Monetary	iascf-pfs	Proceeds from Disposal of Investment Property	IAS 7 16 b
366	1		Monetary	iascf-pfs	Proceeds from Disposal of Intangible Assets	IAS 7 16 b
367	1		Monetary	iascf-pfs	Proceeds from Disposal of Biological Assets	IAS 7 16 b
368	1		Monetary	iascf-pfs	Proceeds from Disposal of Subsidiaries, Net of Cash Disposed	IAS 7 39
369	1		Monetary	iascf-pfs	Proceeds from Disposal of Associates	IAS 7 16 d
370	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures, Net of Cash Disposed	IAS 7 16 d
371	1		Monetary	iascf-pfs	Proceeds from Disposal of Proportionatly Consolidated Joint Ventures, Net of Cash Disposed	IAS 7 38
372	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures Not Proportionally Consolidated	IAS 7 37
373	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Financial Assets	IAS 7 16 d
374	1		Monetary	iascf-pfs	Proceeds from Disposal of Financial Instruments Held for Trading	IAS 7 16 d
375	1		Monetary	iascf-pfs	Proceeds from Disposal of Held to Maturity Investments	IAS 7 16 d
376	1		Monetary	iascf-pfs	Proceeds from Disposal of Available for Sale Financial Assets	IAS 7 16 d
377	1		Monetary	iascf-pfs	Proceeds from Disposal of Originated Loans and Receivables from Investing Activities	IAS 7 16 f
378	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Assets	IAS-CP
379	1		Monetary	iascf-pfs	Dividends Received Classified as Investing	IAS 7 33; IAS 7 31
380	1		Monetary	iascf-pfs	Interest Received Classified as Investing	IAS 7 33; IAS 7 31
381	-1		Monetary	iascf-pfs	Cash Advances and Loans Made	IAS 7 16 e
382	-1		Monetary	iascf-pfs	Repayment of Cash Advances and Loans Made	IAS 7 16 f
383	1		Monetary	iascf-pfs	Government Grants Received	IAS-CP
384	1		Monetary	iascf-pfs	Loan Repayments Received	IAS-CP

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
385	1		Monetary	iascf-pfs	Cash Flows from (Used in) Extraordinary Items (Investing)	IAS 7 29
386	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Investing Activities	IAS-CP
387	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Financing Activities	IAS 7 10
388	1		Monetary	iascf-pfs	Proceeds from Cash Flows from Financing Activities	IAS-CP
389	1		Monetary	iascf-pfs	Proceeds from Issue of Equity Instruments	IAS 7 17 a
390	1		Monetary	iascf-pfs	Proceeds from Issue of Financial Liability Instruments	IAS 7 17 c
391	1		Monetary	iascf-pfs	Proceeds from Finance Lease	IAS-CP
392	1		Monetary	iascf-pfs	Proceeds from Issue of Compound Financial Instruments	IAS-CP
393	1		Monetary	iascf-pfs	Proceeds from Issue of Treasury Shares	IAS 7 17 b
394	-1		Monetary	iascf-pfs	Repayments Relating to Cash Flows from Financing Activities	IAS-CP
395	1		Monetary	iascf-pfs	Repurchase of Equity Instruments	IAS-CP
396	1		Monetary	iascf-pfs	Repayment of Financial Liability Instruments	IAS 7 17 d
397	1		Monetary	iascf-pfs	Redemption of Compound Financial Instruments	IAS-CP
398	1		Monetary	iascf-pfs	Repayment of Finance Lease Liabilities	IAS 7 17 e
399	1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 7 17 b
400	-1		Monetary	iascf-pfs	Interest Paid Classified as Financing	IAS 7 31
401	-1		Monetary	iascf-pfs	Dividends Paid Classified as Financing	IAS 7 31
402	1		Monetary	iascf-pfs	Dividends Paid to Minority Interests	IAS-CP
403	1		Monetary	iascf-pfs	Dividends Paid by Reporting Enterprise	IAS-CP
404	1		Monetary	iascf-pfs	Cash Advances from Related Parties	IAS-CP
405	-1		Monetary	iascf-pfs	Repayment of Cash Advances from Related Parties	IAS-CP
406	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Financing)	IAS 7 29
407	1		Monetary	iascf-pfs	Bank Overdrafts Increased (Decreased)	IAS-CP
408	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Financing Activities	IAS-CP
409	1		Monetary	iascf-pfs	Effect of Exchange Rate Changes on Cash and Cash Equivalents	IAS 7 25; IAS 7 28
410	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Beginning Balance	IAS 1 66 g
411	0			iascf-pfs	Statement of Changes in Equity (abstract)	IAS 1 7 c; IAS 1 86 f
412	0			iascf-pfs	Issued Capital Movements (abstract)	IAS 1 86 f
413	0	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance	IAS 1 86 f
414	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Changes	IAS 1 86 f
415	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86 f
416	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
417	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86 f
418	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86 f
419	1		Monetary	iascf-pfs	Sale of Treasury Shares	IAS 1 86 f
420	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
421	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86 f

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
422	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86 f
423	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86 f
424	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
425	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86 f
426	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86 f
427	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
428	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Restated Balance	IAS 1 86 f
429	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Prior Period Adjustments	IAS 1 86 f
430	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
431	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
432	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Beginning Balance, Originally Stated	IAS 1 86 f
433	0	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance	IAS 1 86 f
434	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Changes	IAS 1 86 f
435	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86 f
436	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
437	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86 f
438	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86 f
439	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
440	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86 f
441	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
442	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86 f
443	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86 f
444	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86 f
445	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
446	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Restated Balance	IAS 1 86 f
447	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Prior Period Adjustments	IAS 1 86 f
448	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
449	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
450	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Beginning Balance, Originally Stated	IAS 1 86 f
451	0	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance	IAS 1 86 f
452	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Changes	IAS 1 86 f
453	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
454	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86 f
455	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
456	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86 f
457	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
458	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86 f

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
459	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86 f
460	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
461	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Restated Balance	IAS 1 86 f
462	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Prior Period Adjustments	IAS 1 86 f
463	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
464	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
465	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Beginning Balance, Originally Stated	IAS 1 86 f
466	0	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance	IAS 1 86 f
467	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Changes	IAS 1 86 f
468	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
469	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86 f
470	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
471	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86 f
472	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
473	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86 f
474	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86 f
475	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86 f
476	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
477	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Restated Balance	IAS 1 86 f
478	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Prior Period Adjustments	IAS 1 86 f
479	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
480	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
481	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Beginning Balance, Originally Stated	IAS 1 86 f
482	0			iascf-pfs	Reserves Movements (abstract)	IAS 1 86 f
483	0	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance	IAS 1 86 f
484	1		Monetary	iascf-pfs	Capital Redemption Reserves, Changes	IAS 1 86 f
485	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
486	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86 f
487	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86 f
488	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
489	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86 f
490	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
491	1		Monetary	iascf-pfs	Capital Redemption Reserves, Restated Balance	IAS 1 86 f
492	1		Monetary	iascf-pfs	Capital Redemption Reserves, Prior Period Adjustments	IAS 1 86 f
493	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
494	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
495	1		Monetary	iascf-pfs	Capital Redemption Reserves, Beginning Balance, Originally Stated	IAS 1 86 f

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
496	0	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance	IAS 1 86 f
497	1		Monetary	iascf-pfs	Merger Reserves, Changes	IAS 1 86 f
498	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
499	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86 f
500	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86 f
501	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86 f
502	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
503	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86 f
504	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
505	1		Monetary	iascf-pfs	Merger Reserves, Restated Balance	IAS 1 86 f
506	1		Monetary	iascf-pfs	Merger Reserves, Prior Period Adjustments	IAS 1 86 f
507	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
508	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
509	1		Monetary	iascf-pfs	Merger Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
510	0	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance	IAS 1 86 f
511	1		Monetary	iascf-pfs	Option Reserves, Changes	IAS 1 86 f
512	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
513	1		Monetary	iascf-pfs	Issuance of Options for Consideration	IAS 1 86 f
514	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86 f
515	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86 f
516	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
517	1		Monetary	iascf-pfs	Option Reserves, Restated Balance	IAS 1 86 f
518	1		Monetary	iascf-pfs	Option Reserves, Prior Period Adjustments	IAS 1 86 f
519	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
520	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
521	1		Monetary	iascf-pfs	Option Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
522	0	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance	IAS 1 86 f
523	1		Monetary	iascf-pfs	Warrant Reserves, Changes	IAS 1 86 f
524	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
525	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration	IAS 1 86 f
526	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86 f
527	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86 f
528	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
529	1		Monetary	iascf-pfs	Warrant Reserves, Restated Balance	IAS 1 86 f
530	1		Monetary	iascf-pfs	Warrant Reserves, Prior Period Adjustments	IAS 1 86 f
531	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
532	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
533	1		Monetary	iascf-pfs	Warrant Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
534	0	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance	IAS 1 86 f
535	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Changes	IAS 1 86 f
536	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
537	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86 f
538	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86 f
539	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
540	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Restated Balance	IAS 1 86 f
541	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Prior Period Adjustments	IAS 1 86 f
542	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
543	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
544	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
545	0	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance	IAS 1 86 f
546	1		Monetary	iascf-pfs	Translation Reserves, Changes	IAS 1 86 f
547	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
548	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86 f
549	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
550	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86 f
551	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86 f
552	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86 f
553	1		Monetary	iascf-pfs	Foreign Currency Translation Effect	IAS 1 86 f
554	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 c; IAS 12 61
555	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
556	1		Monetary	iascf-pfs	Translation Reserves, Restated Balance	IAS 1 86 f
557	1		Monetary	iascf-pfs	Translation Reserves, Prior Period Adjustments	IAS 1 86 f
558	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
559	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
560	1		Monetary	iascf-pfs	Translation Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
561	0	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance	IAS 1 86 f
562	1		Monetary	iascf-pfs	Revaluation Reserves, Changes	IAS 1 86 f
563	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
564	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86 f
565	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86 f
566	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets	IAS 1 86 f
567	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 63; IAS 12 62 b; IAS 12 64
568	1		Monetary	iascf-pfs	Released to Retained Earnings	IAS 12 64
569	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
570	1		Monetary	iascf-pfs	Revaluation Reserves, Restated Balance	IAS 1 86 f
571	1		Monetary	iascf-pfs	Revaluation Reserves, Prior Period Adjustments	IAS 1 86 f
572	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
573	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
574	1		Monetary	iascf-pfs	Revaluation Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
575	0	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance	IAS 1 86 f
576	1		Monetary	iascf-pfs	Hedging Reserves, Changes	IAS 1 86 f
577	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
578	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
579	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86 f
580	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity	IAS 1 86 f
581	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 63; IAS 12 62 b; IAS 12 64
582	1		Monetary	iascf-pfs	Gross Cash Flow Hedge Gains (Losses)	IAS 39 169 c
583	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Income	IAS 39 169 c ii
584	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Inventory	IAS 39 169 c iii
585	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Property, Plant and Equipment	IAS 39 169 c iii
586	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
587	1		Monetary	iascf-pfs	Hedging Reserves, Restated Balance	IAS 1 86 f
588	1		Monetary	iascf-pfs	Hedging Reserves, Prior Period Adjustments	IAS 1 86 f
589	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
590	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
591	1		Monetary	iascf-pfs	Hedging Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
592	0	credit	Monetary	iascf-pfs	Available for Sale Reserves, Ending Balance	IAS 1 86 f
593	1		Monetary	iascf-pfs	Available for Sale Reserves, Changes	IAS 1 86 f
594	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
595	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86 f
596	-1		Monetary	iascf-pfs	Available for Sale Reserve Transferred to Income	IAS 1 86 f
597	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
598	1		Monetary	iascf-pfs	Available for Sale Reserves, Restated Balance	IAS 1 86 f
599	1		Monetary	iascf-pfs	Available for Sale Reserves, Prior Period Adjustments	IAS 1 86 f
600	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
601	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
602	1		Monetary	iascf-pfs	Available for Sale Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
603	0	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance	IAS 1 86 f
604	1		Monetary	iascf-pfs	Other Reserves, Changes	IAS 1 86 f
605	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
606	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration	IAS 1 86 f

Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
607	1		Monetary	iascf-pfs	Issuance of Options for Consideration	IAS 1 86 f
608	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86 f
609	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86 f
610	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity	IAS 1 86 f
611	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86 f
612	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86 f
613	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86 f
614	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86 f
615	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86 f
616	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86 f
617	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86 f
618	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 f
619	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86 f
620	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86 f
621	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86 f
622	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86 f
623	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised	IAS 1 86 f
624	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets	IAS 1 86 f
625	1		Monetary	iascf-pfs	Sale of Subscribed Capital	IAS 1 86 f
626	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital	IAS 1 86 f
627	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 61; IAS 12 62
628	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
629	1		Monetary	iascf-pfs	Other Reserves, Restated Balance	IAS 1 86 f
630	1		Monetary	iascf-pfs	Other Reserves, Prior Period Adjustments	IAS 1 86 f
631	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
632	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
633	1		Monetary	iascf-pfs	Other Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
634	0			iascf-pfs	Treasury Shares Movements (abstract)	SIC 16 4; SIC 16 6
635	0	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance	IAS 1 86 f
636	1		Monetary	iascf-pfs	Treasury Shares, Changes	IAS 1 86 f
637	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 f
638	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86 f
639	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out)	IAS 1 86 f
640	1		Monetary	iascf-pfs	Sale of Treasury Shares	IAS 1 86 f; SIC 16 5
641	1		Monetary	iascf-pfs	Cancellation of Treasury Shares	IAS 1 86 f
642	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 f
643	1		Monetary	iascf-pfs	Treasury Shares, Restated Balance	IAS 1 86 f

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
644	1		Monetary	iascf-pfs	Treasury Shares, Prior Period Adjustments	IAS 1 86 f
645	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
646	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
647	1		Monetary	iascf-pfs	Treasury Shares, Beginning Balance, Originally Stated	IAS 1 86 f
648	0			iascf-pfs	Retained Profits (Accumulated Losses) Movements (abstract)	IAS 1 86 e
649	0	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance	IAS 1 86 e
650	-1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Changes	IAS 1 86 e
651	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86 e
652	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86 e
653	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86 e
654	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86 e
655	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity	IAS 1 86 a
656	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86 e
657	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86 e
658	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86 e
659	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86 e
660	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends	IAS 1 86 e
661	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86 e
662	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86 e
663	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86 e
664	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86 e
665	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 63; IAS 12 64; IAS 12 62 b
666	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86 e
667	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Restated Balance	IAS 1 86 e
668	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Prior Period Adjustments	IAS 1 86 e
669	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
670	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
671	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Beginning Balance, Originally Stated	IAS 1 86 f
672	0	credit	Monetary	iascf-pfs	Equity, Total, Ending Balance	IAS 1 86
673	1		Monetary	iascf-pfs	Equity, Total, Changes	IAS 1 86
674	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86
675	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
676	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86
677	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration	IAS 1 86
678	1		Monetary	iascf-pfs	Issuance of Options for Consideration	IAS 1 86
679	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
680	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
681	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity	IAS 1 86 a
682	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
683	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out)	IAS 1 86
684	1		Monetary	iascf-pfs	Sale of Treasury Shares	SIC 16 5; IAS 1 86
685	1		Monetary	iascf-pfs	Cancellation of Treasury Shares	IAS 1 86
686	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86
687	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
688	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
689	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86
690	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86
691	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86
692	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends	IAS 1 86
693	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
694	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
695	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86
696	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
697	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
698	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
699	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity	IAS 1 86
700	-1		Monetary	iascf-pfs	Available for Sale Reserve Transferred to Income	IAS 1 86
701	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets	IAS 1 86
702	1		Monetary	iascf-pfs	Sale of Subscribed Capital	IAS 1 86
703	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital	IAS 1 86
704	1		Monetary	iascf-pfs	Foreign Currency Translation Effect	IAS 1 86
705	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86
706	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 64; IAS 12 63; IAS 12 62 b
707	1		Monetary	iascf-pfs	Released to Retained Earnings	IAS 12 64
708	1		Monetary	iascf-pfs	Gross Cash Flow Hedge Gains (Losses)	IAS 39 169 c
709	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Income	IAS 39 169 c ii
710	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Inventory	IAS 39 169 c iii
711	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Property, Plant and Equipment	IAS 39 169 c iii
712	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
713	1		Monetary	iascf-pfs	Equity, Total, Restated Balance	IAS 1 86
714	1		Monetary	iascf-pfs	Equity, Total, Prior Period Adjustments	IAS 1 86
715	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
716	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
717	1		Monetary	iascf-pfs	Equity, Total, Beginning Balance, Originally Stated	IAS 1 86

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,
International Accounting Standards (IAS) (Link Summary Report)**

11/4/2002 6:31:16 AM

ID	Weight	Bal	Type	NS	Label	Reference
718	0			iascf-pfs	Alternative Financial Statement Classification Elements (abstract)	IAS-SC
719	0			iascf-pfs	Alternative Balance Sheet Elements (abstract)	IAS-SC
720	0	debit	Monetary	iascf-pfs	Other Financial Assets, Total	IAS 1 66 c
721	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current ...	IAS 1 66 c
722	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current ...	IAS 1 66 c
723	0	debit	Monetary	iascf-pfs	Trade and Other Receivables, Net, Total	IAS 1 66 f
724	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current ...	IAS 1 66 f
725	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current ...	IAS 1 66 f
726	0	debit	Monetary	iascf-pfs	Prepayments, Total	IAS-SC
727	1	debit	Monetary	iascf-pfs	Prepayments, Current	IAS-CP
728	1	debit	Monetary	iascf-pfs	Prepayments, Non Current	IAS 1 73 b
729	0	debit	Monetary	iascf-pfs	Other Assets, Total	IAS-CP
730	1	debit	Monetary	iascf-pfs	Other Assets, Current	IAS-CP
731	1	debit	Monetary	iascf-pfs	Other Assets, Non Current	IAS-CP
732	0	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Total	IAS 1 67
733	0	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Current ...	IAS 1 67
734	0	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current ...	IAS 1 66 k
735	0	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Total	IAS-CP
736	0	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Current	IAS-CP
737	0	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current	IAS-CP
738	0	credit	Monetary	iascf-pfs	Deferred Income, Total	IAS 1 67
739	0	credit	Monetary	iascf-pfs	Deferred Income, Current ...	IAS-CP
740	0	credit	Monetary	iascf-pfs	Deferred Income, Non Current ...	IAS-CP
741	0	credit	Monetary	iascf-pfs	Provisions, Total	IAS 37 84 a
742	1	credit	Monetary	iascf-pfs	Provisions, Current ...	IAS 1 66 j
743	1	credit	Monetary	iascf-pfs	Provisions, Non Current ...	IAS 1 66 j
744	0	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Total	IAS 1 67
745	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current	IAS 19; IAS 19 120 c i
746	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current	IAS 19 120 c ii; IAS 19 120 c i
747	0	credit	Monetary	iascf-pfs	Trade and Other Payables, Total	IAS 1 66 h
748	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current ...	IAS 1 66 h
749	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current ...	IAS 1 66 h
750	0	credit	Monetary	iascf-pfs	Other Liabilities, Total	IAS-CP
751	1	credit	Monetary	iascf-pfs	Other Liabilities, Current	IAS-CP
752	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current	IAS-CP