

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

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ID	Weight	Bal	Type	NS	Label	Reference
1				iascf-pfs	<b>Primary Financial Statements (abstract) (iascf-pfs:PrimaryFinancialStatements)</b>	IAS 1 7
2	0			iascf-pfs	<b>Balance Sheet (abstract) (iascf-pfs:BalanceSheet)</b>	IAS 1 7 a
3	0	debit	Monetary	iascf-pfs	Assets (iascf-pfs:Assets)	IAS-CP
4	1	debit	Monetary	iascf-pfs	Non Current Assets (iascf-pfs:NonCurrentAssets)	IAS 1 53
5	1	debit	Monetary	iascf-pfs	Property, Plant and Equipment (iascf-pfs:PropertyPlantEquipment)	IAS 1 66 a
6	1	debit	Monetary	iascf-pfs	Construction in Progress (iascf-pfs:ConstructionProgress)	IAS 16 61 c
7	1	debit	Monetary	iascf-pfs	Land (iascf-pfs:Land)	IAS 16 60 d
8	1	debit	Monetary	iascf-pfs	Buildings, Net (iascf-pfs:BuildingsNet)	IAS 16 60 d
9	1	debit	Monetary	iascf-pfs	Plant and Equipment, Net (iascf-pfs:PlantEquipmentNet)	IAS 16 60 d
10	1	debit	Monetary	iascf-pfs	Fixtures and Fittings, Net (iascf-pfs:FixturesFittingsNet)	IAS 16 60 d
11	1	debit	Monetary	iascf-pfs	Motor Vehicles, Net (iascf-pfs:MotorVehiclesNet)	IAS 16 60 d
12	1	debit	Monetary	iascf-pfs	Leasehold Improvements, Net (iascf-pfs:LeaseholdImprovementsNet)	IAS 16 60 d
13	1	debit	Monetary	iascf-pfs	Other Property, Plant and Equipment, Net (iascf-pfs:OtherPropertyPlantEquipmentNet)	IAS 16 60 d
14	1	debit	Monetary	iascf-pfs	Investment Property (iascf-pfs:InvestmentProperty)	IAS 40 69 c
15	1	debit	Monetary	iascf-pfs	Intangible Assets (iascf-pfs:IntangibleAssets)	IAS 1 66 b
16	1	debit	Monetary	iascf-pfs	Development Costs, Net (iascf-pfs:DevelopmentCostsNet)	IAS 38 107 c
17	1	debit	Monetary	iascf-pfs	Goodwill (iascf-pfs:Goodwill)	IAS 22 88 e ix; IAS 38 107 c
18	1	debit	Monetary	iascf-pfs	Goodwill, Net (iascf-pfs:GoodwillNet)	IAS 22 88 e ix
19	-1	credit	Monetary	iascf-pfs	Negative Goodwill, Net (iascf-pfs:NegativeGoodwillNet)	IAS 22 64
20	1	debit	Monetary	iascf-pfs	Patents, Trademarks and Other Rights, Net (iascf-pfs:PatentsTrademarksOtherRightsNet)	IAS 38 107 c
21	1	debit	Monetary	iascf-pfs	Computer Software (iascf-pfs:ComputerSoftware)	IAS 38 107 c
22	1	debit	Monetary	iascf-pfs	Other Intangible Assets, Net (iascf-pfs:OtherIntangibleAssetsNet)	IAS 38 107 c
23	1	debit	Monetary	iascf-pfs	Biological Assets (iascf-pfs:BiologicalAssets)	IAS 41 39
24	1	debit	Monetary	iascf-pfs	Investments in Subsidiaries (iascf-pfs:InvestmentsSubsidiaries)	IAS 27 29; IAS 27 30
25	1	debit	Monetary	iascf-pfs	Investments in Associates (iascf-pfs:InvestmentsAssociates)	IAS 1 66 d; IAS 28 28
26	1	debit	Monetary	iascf-pfs	Investments in Joint Ventures (iascf-pfs:InvestmentsJointVentures)	IAS 1 66 d; IAS 31 47
27	1	debit	Monetary	iascf-pfs	Deferred Tax Assets (iascf-pfs:DeferredTaxAssets)	IAS 12 70; IAS 12 69; IAS 1 66 i
28	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current (iascf-pfs:OtherFinancialAssetsNonCurrent)	IAS 1 66 c
29	1	debit	Monetary	iascf-pfs	Held for Trading, Non Current (iascf-pfs:HeldTradingNonCurrent)	IAS-CP
30	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Non Current (iascf-pfs:HeldMaturityInvestmentsNonCurrent)	IAS-CP
31	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Non Current (iascf-pfs:OriginatedLoansReceivablesNonCurrent)	IAS-CP
32	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Non Current (iascf-pfs:AvailableSaleInvestmentsNonCurrent)	IAS-CP
33	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Non Current (iascf-pfs:NonClassifiedOtherFinancialAssetsNonCurrent)	IAS-CP

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ID	Weight	Bal	Type	NS	Label	Reference
34	1	debit	Monetary	iascf-pfs	Hedging Instruments, Non Current (iascf-pfs:NonCurrentAssetsHedgingInstrumentsNonCurrent)	IAS 1 66 c
35	1	debit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current (iascf-pfs:NonCurrentAssetsHedgingInstrumentsNonCurrentForwardCurrencyC ontractsNonCurrent)	IAS-CP
36	1	debit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current (iascf-pfs:NonCurrentAssetsHedgingInstrumentsNonCurrentInterestRateSwaps NonCurrent)	IAS-CP
37	1	debit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current (iascf-pfs:NonCurrentAssetsHedgingInstrumentsNonCurrentOtherHedgingInstr umentsNonCurrent)	IAS-CP
38	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current (iascf-pfs:TradeOtherReceivablesNonCurrent)	IAS 1 66 f
39	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Non Current (iascf-pfs:TradeReceivablesNetNonCurrent)	IAS 1 66 f
40	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Non Current (iascf-pfs:RelatedPartyReceivablesNetNonCurrent)	IAS 1 73 b; IAS 1 72
41	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Non Current (iascf-pfs:FinanceLeaseReceivablesNetNonCurrent)	IAS 17 39 a iii; IAS 17 39 a ii
42	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Non Current (iascf-pfs:OtherReceivablesNetNonCurrent)	IAS 1 73 b
43	1	debit	Monetary	iascf-pfs	Prepayments, Non Current (iascf-pfs:PrepaymentsNonCurrent)	IAS 1 73 b
44	1	debit	Monetary	iascf-pfs	Cash Restricted or Pledged (iascf-pfs:CashRestrictedPledged)	IAS 1 57
45	1	debit	Monetary	iascf-pfs	Other Assets, Non Current (iascf-pfs:OtherAssetsNonCurrent)	IAS-CP
46	1	debit	Monetary	iascf-pfs	Current Assets (iascf-pfs:CurrentAssets)	IAS 1 53
47	1	debit	Monetary	iascf-pfs	Property Plant and Equipment Held for Sale, Current (iascf-pfs:PropertyPlantEquipmentHeldSaleCurrent)	IAS 16 66 c
48	1	debit	Monetary	iascf-pfs	Construction in Progress, Current (iascf-pfs:ConstructionProgressCurrent)	IAS 16 61 c
49	1	debit	Monetary	iascf-pfs	Inventories (iascf-pfs:Inventories)	IAS 2 34 b; IAS 1 66 e
50	1	debit	Monetary	iascf-pfs	Raw Materials (iascf-pfs:RawMaterials)	IAS 2 35; IAS 1 73 c; IAS 2 34 b
51	1	debit	Monetary	iascf-pfs	Merchandise (iascf-pfs:Merchandise)	IAS 1 73 c; IAS 2 34 b; IAS 2 35
52	1	debit	Monetary	iascf-pfs	Production Supplies (iascf-pfs:ProductionSupplies)	IAS 2 35; IAS 2 34 b; IAS 1 73 c
53	1	debit	Monetary	iascf-pfs	Work In Progress (iascf-pfs:WorkProgress)	IAS 1 73 c; IAS 2 35; IAS 2 34 b
54	1	debit	Monetary	iascf-pfs	Finished Goods (iascf-pfs:FinishedGoods)	IAS 2 34 b; IAS 2 35; IAS 1 73 c
55	1	debit	Monetary	iascf-pfs	Other Inventories (iascf-pfs:OtherInventories)	IAS-SC
56	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current (iascf-pfs:OtherFinancialAssetsCurrent)	IAS 1 66 c
57	1	debit	Monetary	iascf-pfs	Held for Trading, Current (iascf-pfs:HeldTradingCurrent)	IAS-CP
58	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Current (iascf-pfs:HeldMaturityInvestmentsCurrent)	IAS-CP
59	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Current (iascf-pfs:OriginatedLoansReceivablesCurrent)	IAS-CP
60	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Current (iascf-pfs:AvailableSaleInvestmentsCurrent)	IAS-CP

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61	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Current (iascf-pfs:NonClassifiedOtherFinancialAssetsCurrent)	IAS-CP
62	1	debit	Monetary	iascf-pfs	Hedging Instruments, Current (iascf-pfs:CurrentAssetsHedgingInstrumentsCurrent)	IAS 1 66 c
63	1	debit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current (iascf-pfs:CurrentAssetsHedgingInstrumentsCurrentForwardCurrencyContractsNonCurrent)	IAS-CP
64	1	debit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current (iascf-pfs:CurrentAssetsHedgingInstrumentsCurrentInterestRateSwapsNonCurrent)	IAS-CP
65	1	debit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current (iascf-pfs:CurrentAssetsHedgingInstrumentsCurrentOtherHedgingInstrumentsNonCurrent)	IAS-CP
66	1	debit	Monetary	iascf-pfs	Current Tax Receivables (iascf-pfs:CurrentTaxReceivables)	IAS 1 66 i; IAS 12 69
67	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current (iascf-pfs:TradeOtherReceivablesCurrent)	IAS 1 66 f
68	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Current (iascf-pfs:TradeReceivablesNetCurrent)	IAS 1 66 f
69	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Current (iascf-pfs:RelatedPartyReceivablesNetCurrent)	IAS 1 73 b; IAS 1 72
70	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Current (iascf-pfs:FinanceLeaseReceivablesNetCurrent)	IAS 17 39 a i
71	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Current (iascf-pfs:OtherReceivablesNetCurrent)	IAS 1 72; IAS 1 73 b
72	1	debit	Monetary	iascf-pfs	Prepayments, Current (iascf-pfs:PrepaymentsCurrent)	IAS-CP
73	1	debit	Monetary	iascf-pfs	Cash and Cash Equivalents (iascf-pfs:CashCashEquivalents)	IAS 1 66 g
74	1	debit	Monetary	iascf-pfs	Cash on Hand (iascf-pfs:CashHand)	IAS 7 45
75	1	debit	Monetary	iascf-pfs	Bank Balances (iascf-pfs:BankBalances)	IAS 7 45
76	1	debit	Monetary	iascf-pfs	Short Term Deposits (iascf-pfs:ShortTermDeposits)	IAS 7 45
77	1	debit	Monetary	iascf-pfs	Other Cash and Cash Equivalents (iascf-pfs:OtherCashCashEquivalents)	IAS 7 45
78	1	debit	Monetary	iascf-pfs	Other Assets, Current (iascf-pfs:OtherAssetsCurrent)	IAS-CP
79	0	credit	Monetary	iascf-pfs	Liabilities and Equity (iascf-pfs:LiabilitiesEquity)	IAS-CP
80	1	credit	Monetary	iascf-pfs	Equity (iascf-pfs:Equity)	IAS-CP
81	1	credit	Monetary	iascf-pfs	Issued Capital and Reserves (iascf-pfs:IssuedCapitalReserves)	IAS 1 66 m
82	1	credit	Monetary	iascf-pfs	Issued Capital (iascf-pfs:IssuedCapital)	IAS 1 72; IAS 1 73 e
83	1	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance ... (iascf-pfs:ShareCapitalOrdinarySharesEndingBalance)	IAS 1 86 f
84	1	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance ... (iascf-pfs:SharePremiumOrdinarySharesEndingBalance)	IAS 1 86 f
85	1	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance ... (iascf-pfs:ShareCapitalPreferenceSharesEndingBalance)	IAS 1 86 f
86	1	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance ... (iascf-pfs:SharePremiumPreferenceSharesEndingBalance)	IAS 1 86 f
87	1	credit	Monetary	iascf-pfs	Reserves (iascf-pfs:Reserves)	IAS 1 72; IAS 1 73 e
88	1	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance ... (iascf-pfs:CapitalRedemptionReservesEndingBalance)	IAS 1 86 f

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89	1	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance ... (iascf-pfs:MergerReservesEndingBalance)	IAS 1 86 f
90	1	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance ... (iascf-pfs:OptionReservesEndingBalance)	IAS 1 86 f
91	1	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance ... (iascf-pfs:WarrantReservesEndingBalance)	IAS 1 86 f
92	1	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance ... (iascf-pfs:ProposedDividendReservesEndingBalance)	IAS 1 86 f
93	1	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance ... (iascf-pfs:TranslationReservesEndingBalance)	IAS 1 86 f
94	1	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance ... (iascf-pfs:RevaluationReservesEndingBalance)	IAS 1 86 f
95	1	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance ... (iascf-pfs:HedgingReservesEndingBalance)	IAS 1 86 f
96	1	credit	Monetary	iascf-pfs	Available for Sale Reserves, Ending Balance ... (iascf-pfs:AvailableSaleReservesEndingBalance)	IAS 1 86 f
97	1	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance ... (iascf-pfs:OtherReservesEndingBalance)	IAS 1 86 f
98	-1	debit	Monetary	iascf-pfs	Treasury Shares (iascf-pfs:TreasuryShares)	SIC 16 4; SIC 16 6
99	1	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance ... (iascf-pfs:TreasurySharesEndingBalance)	IAS 1 86 f
100	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses) (iascf-pfs:RetainedProfitsAccumulatedLosses)	IAS 1 73 e; IAS 1 72
101	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance ... (iascf-pfs:RetainedProfitsAccumulatedLossesEndingBalance)	IAS 1 86 e
102	1	credit	Monetary	iascf-pfs	Subscribed Capital (iascf-pfs:SubscribedCapital)	IAS 1 73 e
103	1	credit	Monetary	iascf-pfs	Minority Interests in Net Assets (iascf-pfs:MinorityInterestsNetAssets)	IAS 27 26; IAS 1 66 I
104	1	credit	Monetary	iascf-pfs	Liabilities (iascf-pfs:Liabilities)	IAS-CP
105	1	credit	Monetary	iascf-pfs	Non Current Liabilities (iascf-pfs:NonCurrentLiabilities)	IAS 1 53
106	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current (iascf-pfs:InterestBearingBorrowingsNonCurrent)	IAS 1 66 k
107	1	credit	Monetary	iascf-pfs	Bank Borrowings, Non Current (iascf-pfs:BankBorrowingsNonCurrent)	IAS-CP
108	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Non Current (iascf-pfs:DebenturesOtherLoansNonCurrent)	IAS-CP
109	1	credit	Monetary	iascf-pfs	Convertible Borrowings, Non Current (iascf-pfs:ConvertibleBorrowingsNonCurrent)	IAS-CP
110	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Non Current (iascf-pfs:RedeemablePreferenceSharesNonCurrent)	IAS-CP
111	1	credit	Monetary	iascf-pfs	Finance Leases, Non Current (iascf-pfs:FinanceLeasesNonCurrent)	IAS-CP
112	1	credit	Monetary	iascf-pfs	Other Borrowings, Non Current (iascf-pfs:OtherBorrowingsNonCurrent)	IAS-CP
113	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current (iascf-pfs:NonInterestBearingBorrowingsNonCurrent)	IAS-CP
114	1	credit	Monetary	iascf-pfs	Deferred Income, Non Current (iascf-pfs:DeferredIncomeNonCurrent)	IAS-CP
115	1	credit	Monetary	iascf-pfs	Government Grants, Non Current (iascf-pfs:GovernmentGrantsNonCurrent)	IAS 20 24

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116	1	credit	Monetary	iascf-pfs	Other Deferred Income, Non Current (iascf-pfs:OtherDeferredIncomeNonCurrent)	IAS 1 67
117	1	credit	Monetary	iascf-pfs	Provisions, Non Current (iascf-pfs:ProvisionsNonCurrent)	IAS 1 66 j
118	1	credit	Monetary	iascf-pfs	Warranty Provision, Non Current (iascf-pfs:WarrantyProvisionNonCurrent)	IAS 1 73 d
119	1	credit	Monetary	iascf-pfs	Restructuring Provision, Non Current (iascf-pfs:RestructuringProvisionNonCurrent)	IAS 1 73 d
120	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Non Current (iascf-pfs:LegalProceedingsProvisionNonCurrent)	IAS 1 73 d
121	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Non Current (iascf-pfs:OnerousContractsProvisionNonCurrent)	IAS 1 73 d; IAS 37 66
122	1	credit	Monetary	iascf-pfs	Other Provisions, Non Current (iascf-pfs:OtherProvisionsNonCurrent)	IAS 1 73 d
123	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current (iascf-pfs:PostEmploymentBenefitObligationNonCurrent)	IAS 19 120 c ii; IAS 19 120 c i
124	1	credit	Monetary	iascf-pfs	Hedging Instruments, Non Current (iascf-pfs:NonCurrentLiabilitiesHedgingInstrumentsNonCurrent)	IAS-CP
125	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current (iascf-pfs:ForwardCurrencyContractsNonCurrent)	IAS-CP
126	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current (iascf-pfs:InterestRateSwapsNonCurrent)	IAS-CP
127	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current (iascf-pfs:OtherHedgingInstrumentsNonCurrent)	IAS-CP
128	1	credit	Monetary	iascf-pfs	Deferred Tax Liabilities (iascf-pfs:DeferredTaxLiabilities)	IAS 12 69; IAS 1 66 i
129	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current (iascf-pfs:TradeOtherPayablesNonCurrent)	IAS 1 66 h
130	1	credit	Monetary	iascf-pfs	Trade Payables, Non Current (iascf-pfs:TradePayablesNonCurrent)	IAS 1 66 h
131	1	credit	Monetary	iascf-pfs	Other Payables, Non Current (iascf-pfs:OtherPayablesNonCurrent)	IAS 1 66 h
132	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current (iascf-pfs:OtherLiabilitiesNonCurrent)	IAS-CP
133	1	credit	Monetary	iascf-pfs	Current Liabilities (iascf-pfs:CurrentLiabilities)	IAS 1 53
134	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Current (iascf-pfs:InterestBearingBorrowingsCurrent)	IAS 1 67
135	1	credit	Monetary	iascf-pfs	Bank Borrowing, Current (iascf-pfs:BankBorrowingCurrent)	IAS-CP
136	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Current (iascf-pfs:DebenturesOtherLoansCurrent)	IAS-CP
137	1	credit	Monetary	iascf-pfs	Convertible Borrowing, Current (iascf-pfs:ConvertibleBorrowingCurrent)	IAS-CP
138	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Current (iascf-pfs:RedeemablePreferenceSharesCurrent)	IAS-CP
139	1	credit	Monetary	iascf-pfs	Finance Leases, Current (iascf-pfs:FinanceLeasesCurrent)	IAS-CP
140	1	credit	Monetary	iascf-pfs	Bank Overdrafts (iascf-pfs:BankOverdrafts)	IAS-CP
141	1	credit	Monetary	iascf-pfs	Other Borrowings, Current (iascf-pfs:OtherBorrowingsCurrent)	IAS-CP
142	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Current (iascf-pfs:NonInterestBearingBorrowingsCurrent)	IAS-CP
143	1	credit	Monetary	iascf-pfs	Deferred Income, Current (iascf-pfs:DeferredIncomeCurrent)	IAS-CP
144	1	credit	Monetary	iascf-pfs	Government Grants, Current (iascf-pfs:GovernmentGrantsCurrent)	IAS 20 24

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145	1	credit	Monetary	iascf-pfs	Other Deferred Income, Current (iascf-pfs:OtherDeferredIncomeCurrent)	IAS-CP
146	1	credit	Monetary	iascf-pfs	Provisions, Current (iascf-pfs:ProvisionsCurrent)	IAS 1 66 j
147	1	credit	Monetary	iascf-pfs	Warranty Provision, Current (iascf-pfs:WarrantyProvisionCurrent)	IAS 1 73 d
148	1	credit	Monetary	iascf-pfs	Restructuring Provision, Current (iascf-pfs:RestructuringProvisionCurrent)	IAS 1 73 d
149	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Current (iascf-pfs:LegalProceedingsProvisionCurrent)	IAS 1 73 d
150	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Current (iascf-pfs:OnerousContractsProvisionCurrent)	IAS 1 73 d
151	1	credit	Monetary	iascf-pfs	Other Provisions, Current (iascf-pfs:OtherProvisionsCurrent)	IAS 1 73 d
152	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current (iascf-pfs:PostEmploymentBenefitObligationCurrent)	IAS 19; IAS 19 120 c i
153	1	credit	Monetary	iascf-pfs	Hedging Instruments, Current (iascf-pfs:CurrentLiabilitiesHedgingInstrumentsCurrent)	IAS-CP
154	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Current (iascf-pfs:ForwardCurrencyContractsCurrent)	IAS-CP
155	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Current (iascf-pfs:InterestRateSwapsCurrent)	IAS-CP
156	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Current (iascf-pfs:OtherHedgingInstrumentsCurrent)	IAS-CP
157	1	credit	Monetary	iascf-pfs	Current Tax Payables (iascf-pfs:CurrentTaxPayables)	IAS 12 69; IAS 1 66 i
158	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current (iascf-pfs:TradeOtherPayablesCurrent)	IAS 1 66 h
159	1	credit	Monetary	iascf-pfs	Trade Payables, Current (iascf-pfs:TradePayablesCurrent)	IAS 1 66 h
160	1	credit	Monetary	iascf-pfs	Other Payables, Current (iascf-pfs:OtherPayablesCurrent)	IAS 1 66 h
161	1	credit	Monetary	iascf-pfs	Other Liabilities, Current (iascf-pfs:OtherLiabilitiesCurrent)	IAS-CP
162	0			iascf-pfs	<b>Income Statement (abstract) (iascf-pfs:IncomeStatement)</b>	IAS 1 7 b
163	0	credit	Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity (iascf-pfs:NetProfitLossTransferredToEquity)	IAS 1 75 i
164	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), After Tax (iascf-pfs:ExtraordinaryItemsIncomeExpenseAfterTax)	IAS 1 75 g
165	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), Before Tax (iascf-pfs:ExtraordinaryItemsIncomeExpenseBeforeTax)	IAS 1 75 g
166	-1	debit	Monetary	iascf-pfs	Tax Expense (Income) Attributable to Extraordinary Items of Income or Expense (iascf-pfs:TaxExpenseIncomeAttributableExtraordinaryItemsIncomeExpense)	IAS 1 75 g
167	1	credit	Monetary	iascf-pfs	Share of Equity Accounted Extraordinary Item of Income (Expense) (iascf-pfs:ShareEquityAccountedExtraordinaryItemIncomeExpense)	IAS 28 28
168	1	credit	Monetary	iascf-pfs	Net Profit (Loss) from Ordinary Activities (iascf-pfs:NetProfitLossOrdinaryActivities)	IAS 1 75 i
169	-1	debit	Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss) (iascf-pfs:MinorityInterestsIncludedGroupProfitLoss)	IAS 27 26; IAS 1 75 h
170	1	credit	Monetary	iascf-pfs	Profit (Loss) After Tax (iascf-pfs:ProfitLossAfterTax)	IAS 1 75 f
171	-1	debit	Monetary	iascf-pfs	Income Tax Expense (Income) (iascf-pfs:IncomeTaxExpenseIncome)	IAS 12 77; IAS 1 75 e
172	1	credit	Monetary	iascf-pfs	Profit (Loss) Before Tax (iascf-pfs:ProfitLossBeforeTax)	IAS-CP
173	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operation (iascf-pfs:GainLossDisposalDiscontinuingOperation)	IAS 35 39

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ID	Weight	Bal	Type	NS	Label	Reference
174	1	credit	Monetary	iascf-pfs	Gain (Loss) on Remeasurement of Available for Sale Financial Assets (iascf-pfs:GainLossRemeasurementAvailableSaleFinancialAssets)	IAS 39 169 c ii
175	1	credit	Monetary	iascf-pfs	Gain (Loss) on Financial Instruments Designated as Cash Flow Hedges (iascf-pfs:GainLossFinancialInstrumentsDesignatedCashFlowHedges)	IAS 39 170 a ii
176	1	credit	Monetary	iascf-pfs	Gain (Loss) from Derecognition of Available for Sale Financial Assets (iascf-pfs:GainLossDerecognitionAvailableSaleFinancialAssets)	IAS 39 170 c ii
177	-1	debit	Monetary	iascf-pfs	Finance Costs (iascf-pfs:FinanceCosts)	IAS 1 75 c
178	1	debit	Monetary	iascf-pfs	Interest Expense (iascf-pfs:InterestExpense)	IAS 39 170 c i
179	1	debit	Monetary	iascf-pfs	Interest Expense from Debentures and Other Loans (iascf-pfs:InterestExpenseDebenturesOtherLoans)	IAS-CP
180	1	debit	Monetary	iascf-pfs	Interest Expense from Finance Lease Obligations (iascf-pfs:InterestExpenseFinanceLeaseObligations)	IAS-CP
181	1	debit	Monetary	iascf-pfs	Interest Expense from Bank Borrowings (iascf-pfs:InterestExpenseBankBorrowings)	IAS-CP
182	1	debit	Monetary	iascf-pfs	Interest Expense from Other Financing Instruments (iascf-pfs:InterestExpenseOtherFinancingInstruments)	IAS-CP
183	1	debit	Monetary	iascf-pfs	Interest Expense from Redeemable Preference Shares (iascf-pfs:InterestExpenseRedeemablePreferenceShares)	IAS-CP
184	1	debit	Monetary	iascf-pfs	Interest Expense from Non Redeemable Preference Shares (iascf-pfs:InterestExpenseNonRedeemablePreferenceShares)	IAS-CP
185	1	debit	Monetary	iascf-pfs	Other Interest Expense (iascf-pfs:OtherInterestExpense)	IAS-CP
186	1	debit	Monetary	iascf-pfs	Amortisation of Discounts or Premiums Relating to Borrowings (iascf-pfs:AmortisationDiscountsPremiumsRelatingBorrowings)	IAS 23 5 b
187	1	debit	Monetary	iascf-pfs	Amortisation of Ancillary Costs Relating to Borrowing Arrangements (iascf-pfs:AmortisationAncillaryCostsRelatingBorrowingArrangements)	IAS 23 5 c
188	1	debit	Monetary	iascf-pfs	Foreign Exchange Losses from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:ForeignExchangeLossesForeignCurrencyBorrowingsRelatedInte restCosts)	IAS 23 5 e
189	1	debit	Monetary	iascf-pfs	Loss on Redemption and Extinguishment of Debt (iascf-pfs:LossRedemptionExtinguishmentDebt)	IAS-CP
190	1	debit	Monetary	iascf-pfs	Other Finance Costs (iascf-pfs:OtherFinanceCosts)	IAS-SC
191	1	credit	Monetary	iascf-pfs	Income (Loss) from Investments (iascf-pfs:IncomeLossInvestments)	IAS-CP
192	1	credit	Monetary	iascf-pfs	Interest Earned on Loans (iascf-pfs:InterestEarnedLoans)	IAS-CP
193	1	credit	Monetary	iascf-pfs	Dividends from Trading Investments (iascf-pfs:DividendsTradingInvestments)	IAS-CP
194	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Trading Investments (iascf-pfs:GainLossDisposalTradingInvestments)	IAS-CP
195	1	credit	Monetary	iascf-pfs	Gain (Loss) on Trading Investments (iascf-pfs:GainLossTradingInvestments)	IAS 39 170 c ii
196	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Available for Sale Investments (iascf-pfs:GainLossDisposalAvailableSaleInvestments)	IAS-CP
197	1	credit	Monetary	iascf-pfs	Other Income (Losses) from Investments (iascf-pfs:OtherIncomeLossesInvestments)	IAS-CP

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ID	Weight	Bal	Type	NS	Label	Reference
198	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments (iascf-pfs:ShareProfitLossEquityAccountedInvestments)	IAS 1 75 d
199	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries (iascf-pfs:ShareProfitLossEquityAccountedSubsidiaries)	IAS 27 29 b
200	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures (iascf-pfs:ShareProfitLossEquityAccountedJointVentures)	IAS 31 32
201	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates (iascf-pfs:ShareProfitLossEquityAccountedAssociates)	IAS 28 28
202	1	credit	Monetary	iascf-pfs	Other Non Operating Income (iascf-pfs:OtherNonOperatingIncome)	IAS-CP
203	-1	debit	Monetary	iascf-pfs	Other Non Operating Expenses (iascf-pfs:OtherNonOperatingExpenses)	IAS-CP
204	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations (iascf-pfs:ProfitLossOperations)	IAS 1 75 b
205	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by function] (iascf-pfs:ProfitLossOperationsFunction)	IAS 1 82
206	1	credit	Monetary	iascf-pfs	Gross Profit [by function] (iascf-pfs:GrossProfitFunction)	IAS 1 82
207	1	credit	Monetary	iascf-pfs	Revenue [by function] (iascf-pfs:RevenueFunction)	IAS 1 75 a
208	-1	debit	Monetary	iascf-pfs	Cost of Sales [by function] (iascf-pfs:CostSalesFunction)	IAS 1 82; IAS 2 37 a
209	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:OtherOperatingIncome)	IAS 1 82
210	1	credit	Monetary	iascf-pfs	Interest Income (iascf-pfs:InterestIncome)	IAS 18 35 b iii
211	1	credit	Monetary	iascf-pfs	Dividend Income (iascf-pfs:DividendIncome)	IAS 18 35 b v
212	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:ForeignExchangeGainForeignCurrencyBorrowingsRelatedI nterestCosts)	IAS 23 5 e
213	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt (iascf-pfs:GainRedemptionExtinguishmentDebt)	IAS-CP
214	1	credit	Monetary	iascf-pfs	Other Miscellaneous Operating Income (iascf-pfs:OtherMiscellaneousOperatingIncome)	IAS 1 82
215	-1	debit	Monetary	iascf-pfs	Operating Expenses [by function] (iascf-pfs:OperatingExpensesFunction)	IAS 1 82
216	1	debit	Monetary	iascf-pfs	Marketing and Distribution Costs [by function] (iascf-pfs:MarketingDistributionCostsFunction)	IAS 1 82
217	1	debit	Monetary	iascf-pfs	Research and Development [by function] (iascf-pfs:ResearchDevelopmentFunction)	IAS 38 41; IAS 38 115
218	1	debit	Monetary	iascf-pfs	Administrative Expenses [by function] (iascf-pfs:AdministrativeExpensesFunction)	IAS 1 82
219	1	debit	Monetary	iascf-pfs	Restructuring Costs [by function] (iascf-pfs:RestructuringCostsFunction)	IAS 8 16
220	1	debit	Monetary	iascf-pfs	Other Miscellaneous Operating Expenses [by function] (iascf-pfs:OtherMiscellaneousOperatingExpensesFunction)	IAS 1 82
221	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by nature] (iascf-pfs:ProfitLossOperationsNature)	IAS 1 80
222	1	credit	Monetary	iascf-pfs	Operating Revenue [by nature] (iascf-pfs:OperatingRevenueNature)	IAS 1 75 a
223	1	credit	Monetary	iascf-pfs	Sale of Goods [by nature] (iascf-pfs:SaleGoodsNature)	IAS 18 35 b i

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ID	Weight	Bal	Type	NS	Label	Reference
224	1	credit	Monetary	iascf-pfs	Rendering of Services [by nature] (iascf-pfs:RenderingServicesNature)	IAS 18 35 b ii
225	1	credit	Monetary	iascf-pfs	Revenue from Construction Contracts [by nature] (iascf-pfs:RevenueConstructionContractsNature)	IAS 11 39 a
226	1	credit	Monetary	iascf-pfs	Royalty Income [by nature] (iascf-pfs:RoyaltyIncomeNature)	IAS 18 35 b iv
227	1	credit	Monetary	iascf-pfs	Property Rental Income [by nature] (iascf-pfs:PropertyRentalIncomeNature)	IAS-CP
228	1	credit	Monetary	iascf-pfs	Other Miscellaneous Operating Revenue [by nature] (iascf-pfs:OtherMiscellaneousOperatingRevenueNature)	IAS 1 80
229	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:OtherOperatingIncome)	IAS 1 82
230	1	credit	Monetary	iascf-pfs	Interest Income (iascf-pfs:InterestIncome)	IAS 18 35 b iii
231	1	credit	Monetary	iascf-pfs	Dividend Income (iascf-pfs:DividendIncome)	IAS 18 35 b v
232	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:ForeignExchangeGainForeignCurrencyBorrowingsRelatedI nterestCosts)	IAS 23 5 e
233	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt (iascf-pfs:GainRedemptionExtinguishmentDebt)	IAS-CP
234	1	credit	Monetary	iascf-pfs	Other Miscellaneous Operating Income (iascf-pfs:OtherMiscellaneousOperatingIncome)	IAS 1 82
235	-1	debit	Monetary	iascf-pfs	Operating Expenses [by nature] (iascf-pfs:OperatingExpensesNature)	IAS-CP
236	1	debit	Monetary	iascf-pfs	Raw Materials and Consumables Used [by nature] (iascf-pfs:RawMaterialsConsumablesUsedNature)	IAS 1 80
237	1	debit	Monetary	iascf-pfs	Changes in Inventories of Finished Goods and Work in Progress [by nature] (iascf-pfs:ChangesInventoriesFinishedGoodsWorkProgressNature)	IAS 1 80
238	1	debit	Monetary	iascf-pfs	Employee Expenses [by nature] (iascf-pfs:EmployeeExpensesNature)	IAS 1 80
239	1	debit	Monetary	iascf-pfs	Wage and Salaries [by nature] (iascf-pfs:WageSalariesNature)	IAS 1 80
240	1	debit	Monetary	iascf-pfs	Short Term Employee Benefits [by nature] (iascf-pfs:ShortTermEmployeeBenefitsNature)	IAS 19 23
241	1	debit	Monetary	iascf-pfs	Post Employment Benefit Obligation Expense, Defined Contribution Plans [by nature] (iascf-pfs:PostEmploymentBenefitObligationExpenseDefinedContri butionPlansNature)	IAS 19 46
242	1	debit	Monetary	iascf-pfs	Post Employment Benefit Obligation Expense, Defined Benefit Plans [by nature] (iascf-pfs:PostEmploymentBenefitObligationExpenseDefinedBenefi tPlansNature)	IAS 19 61; IAS 19 120 f
243	1	debit	Monetary	iascf-pfs	Termination Benefits [by nature] (iascf-pfs:TerminationBenefitsNature)	IAS 19 142
244	1	debit	Monetary	iascf-pfs	Equity Compensation Plans [by nature] (iascf-pfs:EquityCompensationPlansNature)	IAS 19 147 c
245	1	debit	Monetary	iascf-pfs	Other Long Term Benefits [by nature] (iascf-pfs:OtherLongTermBenefitsNature)	IAS 19 131
246	1	debit	Monetary	iascf-pfs	Other Employee Expenses [by nature] (iascf-pfs:OtherEmployeeExpensesNature)	IAS 1 80

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ID	Weight	Bal	Type	NS	Label	Reference
247	1	debit	Monetary	iascf-pfs	Depreciation and Amortisation [by nature] (iascf-pfs:DepreciationAmortisationNature)	IAS 1 80
248	1	debit	Monetary	iascf-pfs	Research and Development [by nature] (iascf-pfs:ResearchDevelopmentNature)	IAS 38 115; IAS 38 41
249	1	debit	Monetary	iascf-pfs	Restructuring Costs [by nature] (iascf-pfs:RestructuringCostsNature)	IAS 8 16
250	1	debit	Monetary	iascf-pfs	Other Miscellaneous Operating Expenses [by nature] (iascf-pfs:OtherMiscellaneousOperatingExpensesNature)	IAS 1 80
251	0			iascf-pfs	<b>Earnings Per Share (abstract) (iascf-pfs:EarningsPerShare)</b>	IAS 33 47; IAS 33 48
252	0	Decimal		iascf-pfs	Basic Earnings (Loss) Per Share (iascf-pfs:BasicEarningsLossPerShare)	IAS 33 48; IAS 33 47
253	0	Decimal		iascf-pfs	Basic Earnings (Loss) Per Share Including Discontinued Operations (iascf-pfs:BasicEarningsLossPerShareIncludingDiscontinuedOperations)	IAS-CP
254	0	Decimal		iascf-pfs	Basic Earnings (Loss) Per Share Excluding Discontinued Operations (iascf-pfs:BasicEarningsLossPerShareExcludingDiscontinuedOperations)	IAS-CP
255	0	Decimal		iascf-pfs	Diluted Earnings (Loss) Per Share (iascf-pfs:DilutedEarningsLossPerShare)	IAS 33 48; IAS 33 47
256	0	Decimal		iascf-pfs	Diluted Earnings (Loss) Per Share Including Discontinuing Operations (iascf-pfs:DilutedEarningsLossPerShareIncludingDiscontinuingOperations)	IAS-CP
257	0	Decimal		iascf-pfs	Diluted Earnings (Loss) Per Share Excluding Discontinuing Operations (iascf-pfs:DilutedEarningsLossPerShareExcludingDiscontinuingOperations)	IAS-CP
258	0			iascf-pfs	<b>Statement of Cash Flows (abstract) (iascf-pfs:StatementCashFlows)</b>	IAS 1 90; IAS 1 7 d
259	1	Monetary		iascf-pfs	Cash and Cash Equivalents, Ending Balance (iascf-pfs:CashCashEquivalentsEndingBalance)	IAS-CP
260	1	Monetary		iascf-pfs	Net Increase (Decrease) in Cash and Cash Equivalents (iascf-pfs:NetIncreaseDecreaseCashCashEquivalents)	IAS-CP
261	1	Monetary		iascf-pfs	Net Cash Flows from (Used in) Operating Activities (iascf-pfs:NetCashFlowsUsedOperatingActivities)	IAS 7 10
262	1	Monetary		iascf-pfs	Cash Flows from (Used in) Operations [Direct Method] (iascf-pfs:CashFlowsUsedOperationsDirectMethod)	IAS 7 18 a
263	1	Monetary		iascf-pfs	Cash Receipts from Customers (iascf-pfs:CashReceiptsCustomers)	IAS 7 14 b; IAS 7 14 a
264	1	Monetary		iascf-pfs	Cash Receipts from Government Grants (iascf-pfs:CashReceiptsGovernmentGrants)	IAS-CP
265	-1	Monetary		iascf-pfs	Cash Payments to Suppliers and Employees (iascf-pfs:CashPaymentsSuppliersEmployees)	IAS 7 14 c
266	1	Monetary		iascf-pfs	Cash Payments to Suppliers (iascf-pfs:CashPaymentsSuppliers)	IAS 7 18 b
267	1	Monetary		iascf-pfs	Cash Payments to Employees (iascf-pfs:CashPaymentsEmployees)	IAS 7 18 b
268	-1	Monetary		iascf-pfs	Cash Payments for Research and Development Expenditures (iascf-pfs:CashPaymentsResearchDevelopmentExpenditures)	IAS-CP
269	-1	Monetary		iascf-pfs	Cash Payments for Warranty Claims (iascf-pfs:CashPaymentsWarrantyClaims)	IAS-CP
270	-1	Monetary		iascf-pfs	Cash Payments to Third Parties on Share Options (iascf-pfs:CashPaymentsThirdPartiesShareOptions)	IAS-CP
271	-1	Monetary		iascf-pfs	Cash Payments for Employee Benefit Plans (iascf-pfs:CashPaymentsEmployeeBenefitPlans)	IAS 7 14 d
272	-1	Monetary		iascf-pfs	Cash Payments for Restructuring Expenditures (iascf-pfs:CashPaymentsRestructuringExpenditures)	IAS-CP

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273	-1		Monetary	iascf-pfs	Cash Payments Received and Remitted for Value Added Taxes (iascf-pfs:CashPaymentsReceivedRemittedValueAddedTaxes)	IAS-CP
274	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operations (iascf-pfs:OtherCashFlowsUsedOperations)	IAS-CP
275	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Indirect Method] (iascf-pfs:CashFlowsUsedOperationsIndirectMethod)	IAS 7 18 b
276	1		Monetary	iascf-pfs	Cash Flows Before Changes in Working Capital (iascf-pfs:CashFlowsBeforeChangesWorkingCapital)	IAS 7 20 a
277	1		Monetary	iascf-pfs	Profit (Loss) From Operations (iascf-pfs:CashFlowsBeforeChangesWorkingCapitalProfitLossOperations)	IAS-CP
278	1		Monetary	iascf-pfs	Adjustments to Reconcile to Profit (Loss) from Operations (iascf-pfs:AdjustmentsReconcileProfitLossOperations)	IAS-SC
279	1		Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss) (iascf-pfs:AdjustmentsReconcileProfitLossOperationsMinorityInterests IncludedGroupProfitLoss)	IAS 7 20 b
280	1		Monetary	iascf-pfs	Interest Expense (iascf-pfs:AdjustmentsReconcileProfitLossOperationsInterestExpense )	IAS 7 31
281	-1		Monetary	iascf-pfs	Interest Income Relating to Cash Flows from Operating Activities (iascf-pfs:InterestIncomeRelatingCashFlowsOperatingActivities)	IAS 7 Appendix
282	-1		Monetary	iascf-pfs	Dividend Income Relating to Cash Flows from Operating Activities (iascf-pfs:DividendIncomeRelatingCashFlowsOperatingActivities)	IAS 7 31
283	1		Monetary	iascf-pfs	Income Tax (Expense) Income Relating to Cash Flows from Operating Activities (iascf-pfs:IncomeTaxExpenseIncomeRelatingCashFlowsOperatingAct ivities)	IAS 7 35
284	-1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLoss EquityAccountedInvestments)	IAS 7 20 b
285	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLo ssEquityAccountedInvestmentsShareProfitLossEquityAccountedSu bsidiaries)	IAS 7 37
286	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLo ssEquityAccountedInvestmentsShareProfitLossEquityAccountedJoi ntVentures)	IAS 7 38
287	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLo ssEquityAccountedInvestmentsShareProfitLossEquityAccountedAs sociates)	IAS 7 37
288	1		Monetary	iascf-pfs	Other Adjustments to Reconcile to Profit (Loss) From Operations (iascf-pfs:OtherAdjustmentsReconcileProfitLossOperations)	IAS 7 20 b
289	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity (iascf-pfs:CashFlowsBeforeChangesWorkingCapitalProfitLossOperati onsNetProfitLossTransferredToEquity)	IAS 7 18 b
290	1		Monetary	iascf-pfs	Non Cash Adjustments Relating to Cash Flows from Operating Activities (iascf-pfs:NonCashAdjustmentsRelatingCashFlowsOperatingActivities)	IAS 7 18 b

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291	1		Monetary	iascf-pfs	Depreciation and Amortisation Relating to Cash Flows from Operating Activities (iascf-pfs:DepreciationAmortisationRelatingCashFlowsOperatingActivities)	IAS-CP
292	1		Monetary	iascf-pfs	Depreciation Relating to Cash Flows from Operating Activities (iascf-pfs:DepreciationRelatingCashFlowsOperatingActivities)	IAS 7 20 b
293	1		Monetary	iascf-pfs	Amortisation Relating to Cash Flows from Operating Activities (iascf-pfs:AmortisationRelatingCashFlowsOperatingActivities)	IAS 7 20 b
294	1		Monetary	iascf-pfs	Impairment Charge (Reversal) Relating to Cash Flows from Operating Activities (iascf-pfs:ImpairmentChargeReversalRelatingCashFlowsOperatingActivities)	IAS 7 20 b
295	1		Monetary	iascf-pfs	Unrealised Foreign Currency Gain (Loss) Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedForeignCurrencyGainLossRelatingCashFlowsOperatingActivities)	IAS 7 20 b
296	-1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossRelatingCashFlowsOperatingActivities)	IAS-CP
297	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Investment Property Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossInvestmentPropertyRelatingCashFlowsOperatingActivities)	IAS-CP
298	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Biological Assets Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossBiologicalAssetsRelatingCashFlowsOperatingActivities)	IAS-CP
299	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Available for Sale Investments Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossAvailableSaleInvestmentsRelatingCashFlowsOperatingActivities)	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 (iascf-pfs:UnrealisedFairValueGainLossFinancialInstrumentsHeldTradingRelatingCashFlowsOperatingActivities)	IAS 7 14 g
301	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Hedging Instruments Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossHedgingInstrumentsRelatingCashFlowsOperatingActivities)	IAS 7 14 g
302	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Ineffective Portion of Hedging Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedGainLossIneffectivePortionHedgingRelatingCashFlowsOperatingActivities)	IAS 7 14 g
303	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Fair Value Hedging Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedGainLossFairValueHedgingRelatingCashFlowsOperatingActivities)	IAS 7 14 g

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ID	Weight	Bal	Type	NS	Label	Reference
304	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Cash Flow Hedging Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedGainLossCashFlowHedgingRelatingCashFlowsOperatingActivities)	IAS 7 14 g
305	1		Monetary	iascf-pfs	Increase (Decrease) in Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:IncreaseDecreaseProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
306	-1		Monetary	iascf-pfs	Reversal of Unused Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:ReversalUnusedProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
307	1		Monetary	iascf-pfs	Reversal of Unused Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:ReversalUnusedRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
308	1		Monetary	iascf-pfs	Reversal of Unused Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:ReversalUnusedNonRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
309	1		Monetary	iascf-pfs	Recognition of Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:RecognitionProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
310	1		Monetary	iascf-pfs	Recognition of Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:RecognitionRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
311	1		Monetary	iascf-pfs	Recognition of Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:RecognitionNonRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
312	-1		Monetary	iascf-pfs	Utilisation of Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:UtilisationProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
313	1		Monetary	iascf-pfs	Utilisation of Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:UtilisationRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
314	1		Monetary	iascf-pfs	Utilisation of Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:UtilisationNonRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
315	1		Monetary	iascf-pfs	Increase (Decrease) in Deferred Items Relating to Cash Flows from Operating Activities (iascf-pfs:IncreaseDecreaseDeferredItemsRelatingCashFlowsOperatingActivities)	IAS 7 18 b

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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 (iascf-pfs:OtherNonCashAdjustmentsRelatingCashFlowsUsedOperatingActivities)	IAS-CP
317	1		Monetary	iascf-pfs	Items Classified as Investing Activities (iascf-pfs:ItemsClassifiedInvestingActivities)	IAS-SC
318	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operations Relating to Cash Flows from Operating Activities (iascf-pfs:GainLossDisposalDiscontinuingOperationsRelatingCashFlowsOperatingActivities)	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 (iascf-pfs:GainLossDisposalPropertyPlantEquipmentRelatingCashFlowsOperatingActivities)	IAS-CP
320	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Intangible Assets Relating to Cash Flows from Operating Activities (iascf-pfs:GainLossDisposalIntangibleAssetsRelatingCashFlowsOperatingActivities)	IAS-CP
321	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Financial Instruments Relating to Cash Flows from Operating Activities (iascf-pfs:GainLossDisposalFinancialInstrumentsRelatingCashFlowsOperatingActivities)	IAS-CP
322	1		Monetary	iascf-pfs	Share of Profit (Loss) from Investments Relating to Cash Flows from Operating Activities (iascf-pfs:ShareProfitLossInvestmentsRelatingCashFlowsOperatingActivities)	IAS 7 15
323	1		Monetary	iascf-pfs	Increase (Decrease) in Working Capital (iascf-pfs:IncreaseDecreaseWorkingCapital)	IAS 7 Appendix
324	-1		Monetary	iascf-pfs	Increase (Decrease) in Construction Contract Work in Progress (iascf-pfs:IncreaseDecreaseConstructionContractWorkProgress)	IAS-CP
325	-1		Monetary	iascf-pfs	Increase (Decrease) in Inventories (iascf-pfs:IncreaseDecreaseInventories)	IAS 7 20 a
326	-1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Receivables (iascf-pfs:IncreaseDecreaseTradeOtherReceivables)	IAS 7 20 a
327	-1		Monetary	iascf-pfs	Increase (Decrease) in Prepayments (iascf-pfs:IncreaseDecreasePrepayments)	IAS 7 20 a
328	-1		Monetary	iascf-pfs	Increase (Decrease) in Financial Instruments Held For Trading (iascf-pfs:IncreaseDecreaseFinancialInstrumentsHeldTrading)	IAS 7 15
329	-1		Monetary	iascf-pfs	Increase (Decrease) in Other Assets, Current (iascf-pfs:IncreaseDecreaseOtherAssetsCurrent)	IAS 7 20 a
330	1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Payables (iascf-pfs:IncreaseDecreaseTradeOtherPayables)	IAS 7 20 a
331	1		Monetary	iascf-pfs	Increase (Decrease) in Tax Payable (iascf-pfs:IncreaseDecreaseTaxPayable)	IAS 7 20 a
332	1		Monetary	iascf-pfs	Increase (Decrease) in Post Employment Benefit Obligations (iascf-pfs:IncreaseDecreaseinPostEmploymentBenefitObligations)	IAS 7 20 a
333	1		Monetary	iascf-pfs	Increase (Decrease) in Other Liabilities, Current (iascf-pfs:IncreaseDecreaseOtherLiabilitiesCurrent)	IAS 7 20 a

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ID	Weight	Bal	Type	NS	Label	Reference
334	1		Monetary	iascf-pfs	Other Increases (Decreases) in Working Capital (iascf-pfs:OtherIncreasesDecreasesWorkingCapital)	IAS 7 18 b
335	1		Monetary	iascf-pfs	Financing and Taxation Flows (iascf-pfs:FinancingTaxationFlows)	IAS-SC
336	1		Monetary	iascf-pfs	Dividends Received Classified as Operating (iascf-pfs:DividendsReceivedClassifiedOperating)	IAS 7 33; IAS 7 31
337	-1		Monetary	iascf-pfs	Dividends Paid Classified as Operating (iascf-pfs:DividendsPaidClassifiedOperating)	IAS 7 33; IAS 7 34
338	1		Monetary	iascf-pfs	Interest Received Classified as Operating (iascf-pfs:InterestReceivedClassifiedOperating)	IAS 7 33; IAS 7 31
339	-1		Monetary	iascf-pfs	Interest Paid Classified as Operating (iascf-pfs:InterestPaidClassifiedOperating)	IAS 7 31; IAS 7 33
340	1		Monetary	iascf-pfs	Income Taxes Refunded (iascf-pfs:IncomeTaxesRefunded)	IAS 7 35
341	-1		Monetary	iascf-pfs	Income Taxes Paid (iascf-pfs:IncomeTaxesPaid)	IAS 7 35
342	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Operating) (iascf-pfs:CashFlowsExtraordinaryItemsOperating)	IAS 7 29
343	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operating Activities (iascf-pfs:OtherCashFlowsUsedOperatingActivities)	IAS-CP
344	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Investing Activities (iascf-pfs:NetCashFlowsUsedInvestingActivities)	IAS 7 10
345	-1		Monetary	iascf-pfs	Acquisitions Relating to Cash Flows from Investing Activities (iascf-pfs:AcquisitionsRelatingCashFlowsInvestingActivities)	IAS-CP
346	1		Monetary	iascf-pfs	Payments to Acquire Property Plant and Equipment (iascf-pfs:PaymentsAcquirePropertyPlantEquipment)	IAS 7 16 a
347	1		Monetary	iascf-pfs	Payments to Capitalise Expenditures (iascf-pfs:PaymentsCapitaliseExpenditures)	IAS 7 16 a
348	1		Monetary	iascf-pfs	Interest Capitalised on Construction of Assets (iascf-pfs:InterestCapitalisedConstructionAssets)	IAS 7 16 a
349	1		Monetary	iascf-pfs	Capitalised Development Costs (iascf-pfs:CapitalisedDevelopmentCosts)	IAS 7 16 a
350	1		Monetary	iascf-pfs	Other Capitalised Costs (iascf-pfs:OtherCapitalisedCosts)	IAS 7 16 a
351	1		Monetary	iascf-pfs	Payments to Acquire Investment Property (iascf-pfs:PaymentsAcquireInvestmentProperty)	IAS 7 16 a
352	1		Monetary	iascf-pfs	Payments to Acquire Intangible Assets (iascf-pfs:PaymentsAcquireIntangibleAssets)	IAS 7 16 a
353	1		Monetary	iascf-pfs	Payments to Acquire Biological Assets (iascf-pfs:PaymentsAcquireBiologicalAssets)	IAS 7 16 a
354	1		Monetary	iascf-pfs	Payments to Acquire Subsidiaries, Net of Cash Acquired (iascf-pfs:PaymentsAcquireSubsidiariesNetCashAcquired)	IAS 7 39
355	1		Monetary	iascf-pfs	Payments to Acquire Associates (iascf-pfs:PaymentsAcquireAssociates)	IAS 7 16 c
356	1		Monetary	iascf-pfs	Payments to Acquire Joint Ventures, Net of Cash Acquired (iascf-pfs:PaymentsAcquireJointVenturesNetCashAcquired)	IAS 7 16 c; IAS 7 16 d
357	1		Monetary	iascf-pfs	Payments to Acquire Other Financial Assets (iascf-pfs:PaymentsAcquireOtherFinancialAssets)	IAS 7 16 c
358	1		Monetary	iascf-pfs	Payments to Acquire Financial Instruments Held for Trading (iascf-pfs:PaymentsAcquireFinancialInstrumentsHeldTrading)	IAS 7 16 c

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ID	Weight	Bal	Type	NS	Label	Reference
359	1		Monetary	iascf-pfs	Payments to Acquire Held to Maturity Investments (iascf-pfs:PaymentsAcquireHeldMaturityInvestments)	IAS 7 16 c
360	1		Monetary	iascf-pfs	Payments to Acquire Available for Sale Financial Assets (iascf-pfs:PaymentsAcquireAvailableSaleFinancialAssets)	IAS 7 16 c
361	1		Monetary	iascf-pfs	Payments to Acquire Originated Loans and Receivables Relating to Cash Flows from Investing Activities (iascf-pfs:PaymentsAcquireOriginatedLoansReceivablesRelatingCashFlow sInvestingActivities)	IAS 7 16 e
362	1		Monetary	iascf-pfs	Payments to Acquire Other Assets (iascf-pfs:PaymentsAcquireOtherAssets)	IAS-CP
363	1		Monetary	iascf-pfs	Disposals Relating to Cash Flows from Investing Activities (iascf-pfs:DisposalsRelatingCashFlowsInvestingActivities)	IAS-CP
364	1		Monetary	iascf-pfs	Proceeds from Disposal of Property Plant and Equipment (iascf-pfs:ProceedsDisposalPropertyPlantEquipment)	IAS 7 16 b
365	1		Monetary	iascf-pfs	Proceeds from Disposal of Investment Property (iascf-pfs:ProceedsDisposalInvestmentProperty)	IAS 7 16 b
366	1		Monetary	iascf-pfs	Proceeds from Disposal of Intangible Assets (iascf-pfs:ProceedsDisposalIntangibleAssets)	IAS 7 16 b
367	1		Monetary	iascf-pfs	Proceeds from Disposal of Biological Assets (iascf-pfs:ProceedsDisposalBiologicalAssets)	IAS 7 16 b
368	1		Monetary	iascf-pfs	Proceeds from Disposal of Subsidiaries, Net of Cash Disposed (iascf-pfs:ProceedsDisposalSubsidiariesNetCashDisposed)	IAS 7 39
369	1		Monetary	iascf-pfs	Proceeds from Disposal of Associates (iascf-pfs:ProceedsDisposalAssociates)	IAS 7 16 d
370	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures, Net of Cash Disposed (iascf-pfs:ProceedsDisposalJointVenturesNetCashDisposed)	IAS 7 16 d
371	1		Monetary	iascf-pfs	Proceeds from Disposal of Proportionately Consolidated Joint Ventures, Net of Cash Disposed (iascf-pfs:ProceedsDisposalProportionatelyConsolidatedJointVenturesNetC ashDisposed)	IAS 7 38
372	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures Not Proportionally Consolidated (iascf-pfs:ProceedsDisposalJointVenturesNotProportionallyConsolidated)	IAS 7 37
373	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Financial Assets (iascf-pfs:ProceedsDisposalOtherFinancialAssets)	IAS 7 16 d
374	1		Monetary	iascf-pfs	Proceeds from Disposal of Financial Instruments Held for Trading (iascf-pfs:ProceedsDisposalFinancialInstrumentsHeldTrading)	IAS 7 16 d
375	1		Monetary	iascf-pfs	Proceeds from Disposal of Held to Maturity Investments (iascf-pfs:ProceedsDisposalHeldMaturityInvestments)	IAS 7 16 d
376	1		Monetary	iascf-pfs	Proceeds from Disposal of Available for Sale Financial Assets (iascf-pfs:ProceedsDisposalAvailableSaleFinancialAssets)	IAS 7 16 d
377	1		Monetary	iascf-pfs	Proceeds from Disposal of Originated Loans and Receivables from Investing Activities (iascf-pfs:ProceedsDisposalOriginatedLoansReceivablesInvestingActivitie s)	IAS 7 16 f
378	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Assets (iascf-pfs:ProceedsDisposalOtherAssets)	IAS-CP
379	1		Monetary	iascf-pfs	Dividends Received Classified as Investing (iascf-pfs:DividendsReceivedClassifiedInvesting)	IAS 7 33; IAS 7 31

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ID	Weight	Bal	Type	NS	Label	Reference
380	1		Monetary	iascf-pfs	Interest Received Classified as Investing (iascf-pfs:InterestReceivedClassifiedInvesting)	IAS 7 33; IAS 7 31
381	-1		Monetary	iascf-pfs	Cash Advances and Loans Made (iascf-pfs:CashAdvancesLoans)	IAS 7 16 e
382	-1		Monetary	iascf-pfs	Repayment of Cash Advances and Loans Made (iascf-pfs:RepaymentCashAdvancesLoans)	IAS 7 16 f
383	1		Monetary	iascf-pfs	Government Grants Received (iascf-pfs:GovernmentGrantsReceived)	IAS-CP
384	1		Monetary	iascf-pfs	Loan Repayments Received (iascf-pfs:LoanRepaymentsReceived)	IAS-CP
385	1		Monetary	iascf-pfs	Cash Flows from (Used in) Extraordinary Items (Investing) (iascf-pfs:CashFlowsUsedExtraordinaryItemsInvesting)	IAS 7 29
386	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Investing Activities (iascf-pfs:OtherCashFlowsUsedInvestingActivities)	IAS-CP
387	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Financing Activities (iascf-pfs:NetCashFlowsUsedFinancingActivities)	IAS 7 10
388	1		Monetary	iascf-pfs	Proceeds from Cash Flows from Financing Activities (iascf-pfs:ProceedsCashFlowsFinancingActivities)	IAS-CP
389	1		Monetary	iascf-pfs	Proceeds from Issue of Equity Instruments (iascf-pfs:ProceedsIssueEquityInstruments)	IAS 7 17 a
390	1		Monetary	iascf-pfs	Proceeds from Issue of Financial Liability Instruments (iascf-pfs:ProceedsIssueFinancialLiabilityInstruments)	IAS 7 17 c
391	1		Monetary	iascf-pfs	Proceeds from Finance Lease (iascf-pfs:ProceedsFinanceLease)	IAS-CP
392	1		Monetary	iascf-pfs	Proceeds from Issue of Compound Financial Instruments (iascf-pfs:ProceedsIssueCompoundFinancialInstruments)	IAS-CP
393	1		Monetary	iascf-pfs	Proceeds from Issue of Treasury Shares (iascf-pfs:ProceedsIssueTreasuryShares)	IAS 7 17 b
394	-1		Monetary	iascf-pfs	Repayments Relating to Cash Flows from Financing Activities (iascf-pfs:RepaymentsRelatingCashFlowsFinancingActivities)	IAS-CP
395	1		Monetary	iascf-pfs	Repurchase of Equity Instruments (iascf-pfs:RepurchaseEquityInstruments)	IAS-CP
396	1		Monetary	iascf-pfs	Repayment of Financial Liability Instruments (iascf-pfs:RepaymentFinancialLiabilityInstruments)	IAS 7 17 d
397	1		Monetary	iascf-pfs	Redemption of Compound Financial Instruments (iascf-pfs:RedemptionCompoundFinancialInstruments)	IAS-CP
398	1		Monetary	iascf-pfs	Repayment of Finance Lease Liabilities (iascf-pfs:RepaymentFinanceLeaseLiabilities)	IAS 7 17 e
399	1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:PurchaseTreasuryShares)	IAS 7 17 b
400	-1		Monetary	iascf-pfs	Interest Paid Classified as Financing (iascf-pfs:InterestPaidClassifiedFinancing)	IAS 7 31
401	-1		Monetary	iascf-pfs	Dividends Paid Classified as Financing (iascf-pfs:DividendsPaidClassifiedFinancing)	IAS 7 31
402	1		Monetary	iascf-pfs	Dividends Paid to Minority Interests (iascf-pfs:DividendsPaidMinorityInterests)	IAS-CP
403	1		Monetary	iascf-pfs	Dividends Paid by Reporting Enterprise (iascf-pfs:DividendsPaidReportingEnterprise)	IAS-CP
404	1		Monetary	iascf-pfs	Cash Advances from Related Parties (iascf-pfs:CashAdvancesRelatedParties)	IAS-CP
405	-1		Monetary	iascf-pfs	Repayment of Cash Advances from Related Parties (iascf-pfs:RepaymentCashAdvancesRelatedParties)	IAS-CP

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406	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Financing) (iascf-pfs:CashFlowsExtraordinaryItemsFinancing)	IAS 7 29
407	1		Monetary	iascf-pfs	Bank Overdrafts Increased (Decreased) (iascf-pfs:BankOverdraftsIncreasedDecreased)	IAS-CP
408	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Financing Activities (iascf-pfs:OtherCashFlowsUsedFinancingActivities)	IAS-CP
409	1		Monetary	iascf-pfs	Effect of Exchange Rate Changes on Cash and Cash Equivalents (iascf-pfs:EffectExchangeRateChangesCashCashEquivalents)	IAS 7 25; IAS 7 28
410	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Beginning Balance (iascf-pfs:CashCashEquivalentsBeginningBalance)	IAS 1 66 g
411	0			iascf-pfs	<b>Statement of Changes in Equity (abstract) (iascf-pfs:StatementChangesEquity)</b>	IAS 1 7 c; IAS 1 86 f
412	0			iascf-pfs	<b>Issued Capital Movements (abstract) (iascf-pfs:IssuedCapitalMovements)</b>	IAS 1 86 f
413	0	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance (iascf-pfs:ShareCapitalOrdinarySharesEndingBalance)	IAS 1 86 f
414	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Changes (iascf-pfs:ShareCapitalOrdinarySharesChanges)	IAS 1 86 f
415	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesIssuanceOrdinaryShares)	IAS 1 86 f
416	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:ShareCapitalOrdinarySharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
417	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:ShareCapitalOrdinarySharesChangesExerciseOptionsRightsWarrants)	IAS 1 86 f
418	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesPurchaseTreasuryShares)	IAS 1 86 f
419	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesSaleTreasuryShares)	IAS 1 86 f
420	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesConversionDebtEquity)	IAS 1 86 f
421	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:ShareCapitalOrdinarySharesChangesConversionEquityDebt)	IAS 1 86 f
422	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:ShareCapitalOrdinarySharesChangesIssuanceShareDividends)	IAS 1 86 f
423	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesIssuanceBonusShares)	IAS 1 86 f
424	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:ShareCapitalOrdinarySharesChangesCapitalReduction)	IAS 1 86 f
425	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:ShareCapitalOrdinarySharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86 f
426	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86 f
427	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesOtherMovementsEquity)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
428	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Restated Balance (iascf-pfs:ShareCapitalOrdinarySharesRestatedBalance)	IAS 1 86 f
429	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Prior Period Adjustments (iascf-pfs:ShareCapitalOrdinarySharesPriorPeriodAdjustments)	IAS 1 86 f
430	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:ShareCapitalOrdinarySharesFundamentalErrorsAffectingEquity)	IAS 1 86 c
431	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:ShareCapitalOrdinarySharesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
432	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Beginning Balance, Originally Stated (iascf-pfs:ShareCapitalOrdinarySharesBeginningBalanceOriginallyStated)	IAS 1 86 f
433	0	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance (iascf-pfs:SharePremiumOrdinarySharesEndingBalance)	IAS 1 86 f
434	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Changes (iascf-pfs:SharePremiumOrdinarySharesChanges)	IAS 1 86 f
435	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:SharePremiumOrdinarySharesChangesIssuanceOrdinaryShares)	IAS 1 86 f
436	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:SharePremiumOrdinarySharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
437	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:SharePremiumOrdinarySharesChangesExerciseOptionsRightsWarrants)	IAS 1 86 f
438	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:SharePremiumOrdinarySharesChangesPurchaseTreasuryShares)	IAS 1 86 f
439	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:SharePremiumOrdinarySharesChangesConversionDebtEquity)	IAS 1 86 f
440	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:SharePremiumOrdinarySharesChangesConversionEquityDebt)	IAS 1 86 f
441	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:SharePremiumOrdinarySharesChangesCapitalReduction)	IAS 1 86 f
442	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:SharePremiumOrdinarySharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86 f
443	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:SharePremiumOrdinarySharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86 f
444	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:SharePremiumOrdinarySharesChangesTransferSharePremium)	IAS 1 86 f
445	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:SharePremiumOrdinarySharesChangesOtherMovementsEquity)	IAS 1 86 f
446	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Restated Balance (iascf-pfs:SharePremiumOrdinarySharesRestatedBalance)	IAS 1 86 f
447	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Prior Period Adjustments (iascf-pfs:SharePremiumOrdinarySharesPriorPeriodAdjustments)	IAS 1 86 f
448	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:SharePremiumOrdinarySharesFundamentalErrorsAffectingEquity)	IAS 1 86 c

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ID	Weight	Bal	Type	NS	Label	Reference
449	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:SharePremiumOrdinarySharesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
450	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Beginning Balance, Originally Stated (iascf-pfs:SharePremiumOrdinarySharesBeginningBalanceOriginallyStated)	IAS 1 86 f
451	0	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance (iascf-pfs:ShareCapitalPreferenceSharesEndingBalance)	IAS 1 86 f
452	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Changes (iascf-pfs:ShareCapitalPreferenceSharesChanges)	IAS 1 86 f
453	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:ShareCapitalPreferenceSharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
454	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:ShareCapitalPreferenceSharesChangesIssuancePreferenceShares)	IAS 1 86 f
455	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesConversionDebtEquity)	IAS 1 86 f
456	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:ShareCapitalPreferenceSharesChangesConversionEquityDebt)	IAS 1 86 f
457	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:ShareCapitalPreferenceSharesChangesCapitalReduction)	IAS 1 86 f
458	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:ShareCapitalPreferenceSharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86 f
459	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86 f
460	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesOtherMovementsEquity)	IAS 1 86 f
461	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Restated Balance (iascf-pfs:ShareCapitalPreferenceSharesRestatedBalance)	IAS 1 86 f
462	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Prior Period Adjustments (iascf-pfs:ShareCapitalPreferenceSharesPriorPeriodAdjustments)	IAS 1 86 f
463	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:ShareCapitalPreferenceSharesFundamentalErrorsAffectingEquity)	IAS 1 86 c
464	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:ShareCapitalPreferenceSharesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
465	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Beginning Balance, Originally Stated (iascf-pfs:ShareCapitalPreferenceSharesBeginningBalanceOriginallyStated)	IAS 1 86 f
466	0	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance (iascf-pfs:SharePremiumPreferenceSharesEndingBalance)	IAS 1 86 f
467	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Changes (iascf-pfs:SharePremiumPreferenceSharesChanges)	IAS 1 86 f
468	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:SharePremiumPreferenceSharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
469	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:SharePremiumPreferenceSharesChangesIssuancePreferenceShares)	IAS 1 86 f
470	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:SharePremiumPreferenceSharesChangesConversionDebtEquity)	IAS 1 86 f
471	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:SharePremiumPreferenceSharesChangesConversionEquityDebt)	IAS 1 86 f
472	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:SharePremiumPreferenceSharesChangesCapitalReduction)	IAS 1 86 f
473	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:SharePremiumPreferenceSharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86 f
474	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:SharePremiumPreferenceSharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86 f
475	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:SharePremiumPreferenceSharesChangesTransferSharePremium)	IAS 1 86 f
476	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:SharePremiumPreferenceSharesChangesOtherMovementsEquity)	IAS 1 86 f
477	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Restated Balance (iascf-pfs:SharePremiumPreferenceSharesRestatedBalance)	IAS 1 86 f
478	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Prior Period Adjustments (iascf-pfs:SharePremiumPreferenceSharesPriorPeriodAdjustments)	IAS 1 86 f
479	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:SharePremiumPreferenceSharesFundamentalErrorsAffectingEquity)	IAS 1 86 c
480	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:SharePremiumPreferenceSharesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
481	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Beginning Balance, Originally Stated (iascf-pfs:SharePremiumPreferenceSharesBeginningBalanceOriginallyStated)	IAS 1 86 f
482	0			iascf-pfs	<b>Reserves Movements (abstract) (iascf-pfs:ReservesMovements)</b>	IAS 1 86 f
483	0	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance (iascf-pfs:CapitalRedemptionReservesEndingBalance)	IAS 1 86 f
484	1		Monetary	iascf-pfs	Capital Redemption Reserves, Changes (iascf-pfs:CapitalRedemptionReservesChanges)	IAS 1 86 f
485	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:CapitalRedemptionReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
486	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:CapitalRedemptionReservesChangesPurchaseTreasuryShares)	IAS 1 86 f
487	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:CapitalRedemptionReservesChangesIssuanceBonusShares)	IAS 1 86 f
488	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:CapitalRedemptionReservesChangesCapitalReduction)	IAS 1 86 f
489	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:CapitalRedemptionReservesChangesReclassificationAssets)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
490	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:CapitalRedemptionReservesChangesOtherMovementsEquity)	IAS 1 86 f
491	1		Monetary	iascf-pfs	Capital Redemption Reserves, Restated Balance (iascf-pfs:CapitalRedemptionReservesRestatedBalance)	IAS 1 86 f
492	1		Monetary	iascf-pfs	Capital Redemption Reserves, Prior Period Adjustments (iascf-pfs:CapitalRedemptionReservesPriorPeriodAdjustments)	IAS 1 86 f
493	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:CapitalRedemptionReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
494	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:CapitalRedemptionReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
495	1		Monetary	iascf-pfs	Capital Redemption Reserves, Beginning Balance, Originally Stated (iascf-pfs:CapitalRedemptionReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
496	0	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance (iascf-pfs:MergerReservesEndingBalance)	IAS 1 86 f
497	1		Monetary	iascf-pfs	Merger Reserves, Changes (iascf-pfs:MergerReservesChanges)	IAS 1 86 f
498	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:MergerReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
499	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:MergerReservesChangesPaymentsCashDividends)	IAS 1 86 f
500	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:MergerReservesChangesIssuanceShareDividends)	IAS 1 86 f
501	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:MergerReservesChangesIssuanceBonusShares)	IAS 1 86 f
502	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:MergerReservesChangesCapitalReduction)	IAS 1 86 f
503	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:MergerReservesChangesReclassificationAssets)	IAS 1 86 f
504	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:MergerReservesChangesOtherMovementsEquity)	IAS 1 86 f
505	1		Monetary	iascf-pfs	Merger Reserves, Restated Balance (iascf-pfs:MergerReservesRestatedBalance)	IAS 1 86 f
506	1		Monetary	iascf-pfs	Merger Reserves, Prior Period Adjustments (iascf-pfs:MergerReservesPriorPeriodAdjustments)	IAS 1 86 f
507	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:MergerReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
508	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:MergerReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
509	1		Monetary	iascf-pfs	Merger Reserves, Beginning Balance, Originally Stated (iascf-pfs:MergerReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
510	0	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance (iascf-pfs:OptionReservesEndingBalance)	IAS 1 86 f
511	1		Monetary	iascf-pfs	Option Reserves, Changes (iascf-pfs:OptionReservesChanges)	IAS 1 86 f
512	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:OptionReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
513	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:OptionReservesChangesIssuanceOptionsConsideration)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
514	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:OptionReservesChangesExerciseOptionsRightsWarrants)	IAS 1 86 f
515	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:OptionReservesChangesExpirationOptionsWarrants)	IAS 1 86 f
516	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:OptionReservesChangesOtherMovementsEquity)	IAS 1 86 f
517	1		Monetary	iascf-pfs	Option Reserves, Restated Balance (iascf-pfs:OptionReservesRestatedBalance)	IAS 1 86 f
518	1		Monetary	iascf-pfs	Option Reserves, Prior Period Adjustments (iascf-pfs:OptionReservesPriorPeriodAdjustments)	IAS 1 86 f
519	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:OptionReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
520	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:OptionReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
521	1		Monetary	iascf-pfs	Option Reserves, Beginning Balance, Originally Stated (iascf-pfs:OptionReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
522	0	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance (iascf-pfs:WarrantReservesEndingBalance)	IAS 1 86 f
523	1		Monetary	iascf-pfs	Warrant Reserves, Changes (iascf-pfs:WarrantReservesChanges)	IAS 1 86 f
524	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:WarrantReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
525	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:WarrantReservesChangesIssuanceWarrantsConsideration)	IAS 1 86 f
526	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:WarrantReservesChangesExerciseOptionsRightsWarrants)	IAS 1 86 f
527	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:WarrantReservesChangesExpirationOptionsWarrants)	IAS 1 86 f
528	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:WarrantReservesChangesOtherMovementsEquity)	IAS 1 86 f
529	1		Monetary	iascf-pfs	Warrant Reserves, Restated Balance (iascf-pfs:WarrantReservesRestatedBalance)	IAS 1 86 f
530	1		Monetary	iascf-pfs	Warrant Reserves, Prior Period Adjustments (iascf-pfs:WarrantReservesPriorPeriodAdjustments)	IAS 1 86 f
531	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:WarrantReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
532	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:WarrantReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
533	1		Monetary	iascf-pfs	Warrant Reserves, Beginning Balance, Originally Stated (iascf-pfs:WarrantReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
534	0	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance (iascf-pfs:ProposedDividendReservesEndingBalance)	IAS 1 86 f
535	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Changes (iascf-pfs:ProposedDividendReservesChanges)	IAS 1 86 f
536	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:ProposedDividendReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
537	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:ProposedDividendReservesChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86 f
538	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:ProposedDividendReservesChangesIssuanceBonusShares)	IAS 1 86 f
539	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:ProposedDividendReservesChangesOtherMovementsEquity)	IAS 1 86 f
540	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Restated Balance (iascf-pfs:ProposedDividendReservesRestatedBalance)	IAS 1 86 f
541	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Prior Period Adjustments (iascf-pfs:ProposedDividendReservesPriorPeriodAdjustments)	IAS 1 86 f
542	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:ProposedDividendReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
543	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:ProposedDividendReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
544	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Beginning Balance, Originally Stated (iascf-pfs:ProposedDividendReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
545	0	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance (iascf-pfs:TranslationReservesEndingBalance)	IAS 1 86 f
546	1		Monetary	iascf-pfs	Translation Reserves, Changes (iascf-pfs:TranslationReservesChanges)	IAS 1 86 f
547	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:TranslationReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
548	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:TranslationReservesChangesDisposalAssets)	IAS 1 86 f
549	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:TranslationReservesChangesConversionDebtEquity)	IAS 1 86 f
550	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:TranslationReservesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86 f
551	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:TranslationReservesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86 f
552	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:TranslationReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86 f
553	1		Monetary	iascf-pfs	Foreign Currency Translation Effect (iascf-pfs:TranslationReservesChangesForeignCurrencyTranslationEffect)	IAS 1 86 f
554	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:TranslationReservesChangesDeferredTaxAdjustment)	IAS 12 62 c; IAS 12 61
555	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:TranslationReservesChangesOtherMovementsEquity)	IAS 1 86 f
556	1		Monetary	iascf-pfs	Translation Reserves, Restated Balance (iascf-pfs:TranslationReservesRestatedBalance)	IAS 1 86 f
557	1		Monetary	iascf-pfs	Translation Reserves, Prior Period Adjustments (iascf-pfs:TranslationReservesPriorPeriodAdjustments)	IAS 1 86 f

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558	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:TranslationReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
559	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:TranslationReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
560	1		Monetary	iascf-pfs	Translation Reserves, Beginning Balance, Originally Stated (iascf-pfs:TranslationReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
561	0	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance (iascf-pfs:RevaluationReservesEndingBalance)	IAS 1 86 f
562	1		Monetary	iascf-pfs	Revaluation Reserves, Changes (iascf-pfs:RevaluationReservesChanges)	IAS 1 86 f
563	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:RevaluationReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
564	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:RevaluationReservesChangesDisposalAssets)	IAS 1 86 f
565	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:RevaluationReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86 f
566	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:RevaluationReservesChangesSurplusDeficitRevaluationAssets)	IAS 1 86 f
567	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:RevaluationReservesChangesDeferredTaxAdjustment)	IAS 12 63; IAS 12 62 b; IAS 12 64
568	1		Monetary	iascf-pfs	Released to Retained Earnings (iascf-pfs:RevaluationReservesChangesReleasedToRetainedEarnings)	IAS 12 64
569	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:RevaluationReservesChangesOtherMovementsEquity)	IAS 1 86 f
570	1		Monetary	iascf-pfs	Revaluation Reserves, Restated Balance (iascf-pfs:RevaluationReservesRestatedBalance)	IAS 1 86 f
571	1		Monetary	iascf-pfs	Revaluation Reserves, Prior Period Adjustments (iascf-pfs:RevaluationReservesPriorPeriodAdjustments)	IAS 1 86 f
572	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:RevaluationReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
573	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:RevaluationReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
574	1		Monetary	iascf-pfs	Revaluation Reserves, Beginning Balance, Originally Stated (iascf-pfs:RevaluationReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
575	0	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance (iascf-pfs:HedgingReservesEndingBalance)	IAS 1 86 f
576	1		Monetary	iascf-pfs	Hedging Reserves, Changes (iascf-pfs:HedgingReservesChanges)	IAS 1 86 f
577	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:HedgingReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
578	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:HedgingReservesChangesConversionDebtEquity)	IAS 1 86 f
579	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:HedgingReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86 f
580	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity (iascf-pfs:HedgingReservesChangesRealisationCashFlowHedgesRemovedEquity)	IAS 1 86 f

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581	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:HedgingReservesChangesDeferredTaxAdjustment)	IAS 12 63; IAS 12 62 b; IAS 12 64
582	1		Monetary	iascf-pfs	Gross Cash Flow Hedge Gains (Losses) (iascf-pfs:HedgingReservesChangesGrossCashFlowHedgeGainsLosses)	IAS 39 169 c
583	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Income (iascf-pfs:HedgingReservesChangesCashFlowHedgeGainsLossesTransferredIncome)	IAS 39 169 c ii
584	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Inventory (iascf-pfs:HedgingReservesChangesCashFlowHedgeGainsLossesTransferredInventory)	IAS 39 169 c iii
585	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Property, Plant and Equipment (iascf-pfs:HedgingReservesChangesCashFlowHedgeGainsLossesTransferredPropertyPlantEquipment)	IAS 39 169 c iii
586	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:HedgingReservesChangesOtherMovementsEquity)	IAS 1 86 f
587	1		Monetary	iascf-pfs	Hedging Reserves, Restated Balance (iascf-pfs:HedgingReservesRestatedBalance)	IAS 1 86 f
588	1		Monetary	iascf-pfs	Hedging Reserves, Prior Period Adjustments (iascf-pfs:HedgingReservesPriorPeriodAdjustments)	IAS 1 86 f
589	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:HedgingReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
590	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:HedgingReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
591	1		Monetary	iascf-pfs	Hedging Reserves, Beginning Balance, Originally Stated (iascf-pfs:HedgingReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
592	0	credit	Monetary	iascf-pfs	Available for Sale Reserves, Ending Balance (iascf-pfs:AvailableSaleReservesEndingBalance)	IAS 1 86 f
593	1		Monetary	iascf-pfs	Available for Sale Reserves, Changes (iascf-pfs:AvailableSaleReservesChanges)	IAS 1 86 f
594	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:AvailableSaleChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
595	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:AvailableSaleChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86 f
596	-1		Monetary	iascf-pfs	Available for Sale Reserve Transferred to Income (iascf-pfs:AvailableSaleChangesAvailableforSaleReserveTransferredIncome)	IAS 1 86 f
597	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:AvailableSaleChangesOtherMovementsEquity)	IAS 1 86 f
598	1		Monetary	iascf-pfs	Available for Sale Reserves, Restated Balance (iascf-pfs:AvailableSaleReservesRestatedBalance)	IAS 1 86 f
599	1		Monetary	iascf-pfs	Available for Sale Reserves, Prior Period Adjustments (iascf-pfs:AvailableSaleReservesPriorPeriodAdjustments)	IAS 1 86 f
600	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:AvailableSaleReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
601	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:AvailableSaleReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
602	1		Monetary	iascf-pfs	Available for Sale Reserves, Beginning Balance, Originally Stated (iascf-pfs:AvailableSaleReservesBeginningBalanceOriginallyStated)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
603	0	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance (iascf-pfs:OtherReservesEndingBalance)	IAS 1 86 f
604	1		Monetary	iascf-pfs	Other Reserves, Changes (iascf-pfs:OtherReservesChanges)	IAS 1 86 f
605	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:OtherReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
606	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:OtherReservesChangesIssuanceWarrantsConsideration)	IAS 1 86 f
607	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:OtherReservesChangesIssuanceOptionsConsideration)	IAS 1 86 f
608	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:OtherReservesChangesExerciseOptionsRightsWarrants)	IAS 1 86 f
609	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:OtherReservesChangesExpirationOptionsWarrants)	IAS 1 86 f
610	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity (iascf-pfs:OtherReservesChangesNetProfitLossTransferredToEquity)	IAS 1 86 f
611	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:OtherReservesChangesDisposalAssets)	IAS 1 86 f
612	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:OtherReservesChangesConversionDebtEquity)	IAS 1 86 f
613	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:OtherReservesChangesConversionEquityDebt)	IAS 1 86 f
614	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:OtherReservesChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86 f
615	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:OtherReservesChangesPaymentsCashDividends)	IAS 1 86 f
616	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:OtherReservesChangesIssuanceShareDividends)	IAS 1 86 f
617	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:OtherReservesChangesIssuanceBonusShares)	IAS 1 86 f
618	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:OtherReservesChangesCapitalReduction)	IAS 1 86 f
619	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:OtherReservesChangesReclassificationAssets)	IAS 1 86 f
620	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:OtherReservesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86 f
621	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:OtherReservesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86 f
622	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:OtherReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86 f
623	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:OtherReservesChangesAvailableSaleFinancialInstrumentsRealised)	IAS 1 86 f
624	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:OtherReservesChangesSurplusDeficitRevaluationAssets)	IAS 1 86 f
625	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:OtherReservesChangesSaleSubscribedCapital)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
626	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:OtherReservesChangesCancellationSubscribedCapital)	IAS 1 86 f
627	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:OtherReservesChangesDeferredTaxAdjustment)	IAS 12 61; IAS 12 62
628	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:OtherReservesChangesOtherMovementsEquity)	IAS 1 86 f
629	1		Monetary	iascf-pfs	Other Reserves, Restated Balance (iascf-pfs:OtherReservesRestatedBalance)	IAS 1 86 f
630	1		Monetary	iascf-pfs	Other Reserves, Prior Period Adjustments (iascf-pfs:OtherReservesPriorPeriodAdjustments)	IAS 1 86 f
631	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:OtherReservesFundamentalErrorsAffectingEquity)	IAS 1 86 c
632	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:OtherReservesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
633	1		Monetary	iascf-pfs	Other Reserves, Beginning Balance, Originally Stated (iascf-pfs:OtherReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
634	0			iascf-pfs	<b>Treasury Shares Movements (abstract) (iascf-pfs:TreasurySharesMovements)</b>	SIC 16 4; SIC 16 6
635	0	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance (iascf-pfs:TreasurySharesEndingBalance)	IAS 1 86 f
636	1		Monetary	iascf-pfs	Treasury Shares, Changes (iascf-pfs:TreasurySharesChanges)	IAS 1 86 f
637	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:TreasurySharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 f
638	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:TreasurySharesChangesPurchaseTreasuryShares)	IAS 1 86 f
639	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out) (iascf-pfs:TreasurySharesChangesTransferTreasurySharesOut)	IAS 1 86 f
640	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:TreasurySharesChangesSaleTreasuryShares)	IAS 1 86 f; SIC 16 5
641	1		Monetary	iascf-pfs	Cancellation of Treasury Shares (iascf-pfs:TreasurySharesChangesCancellationTreasuryShares)	IAS 1 86 f
642	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:TreasurySharesChangesOtherMovementsEquity)	IAS 1 86 f
643	1		Monetary	iascf-pfs	Treasury Shares, Restated Balance (iascf-pfs:TreasurySharesRestatedBalance)	IAS 1 86 f
644	1		Monetary	iascf-pfs	Treasury Shares, Prior Period Adjustments (iascf-pfs:TreasurySharesPriorPeriodAdjustments)	IAS 1 86 f
645	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:TreasurySharesFundamentalErrorsAffectingEquity)	IAS 1 86 c
646	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:TreasurySharesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
647	1		Monetary	iascf-pfs	Treasury Shares, Beginning Balance, Originally Stated (iascf-pfs:TreasurySharesBeginningBalanceOriginallyStated)	IAS 1 86 f
648	0			iascf-pfs	<b>Retained Profits (Accumulated Losses) Movements (abstract) (iascf-pfs:RetainedProfitsAccumulatedLossesMovements)</b>	IAS 1 86 e
649	0	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance (iascf-pfs:RetainedProfitsAccumulatedLossesEndingBalance)	IAS 1 86 e

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ID	Weight	Bal	Type	NS	Label	Reference
650	-1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Changes (iascf-pfs:RetainedProfitsAccumulatedLossesChanges)	IAS 1 86 e
651	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceOrdinaryShares)	IAS 1 86 e
652	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:RetainedProfitsAccumulatedLossesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86 e
653	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuancePreferenceShares)	IAS 1 86 e
654	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:RetainedProfitsAccumulatedLossesChangesExpirationOptionsWarrants)	IAS 1 86 e
655	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity (iascf-pfs:RetainedProfitsAccumulatedLossesChangesNetProfitLossTransferredToEquity)	IAS 1 86 a
656	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesPurchaseTreasuryShares)	IAS 1 86 e
657	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:RetainedProfitsAccumulatedLossesChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86 e
658	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:RetainedProfitsAccumulatedLossesChangesPaymentsCashDividends)	IAS 1 86 e
659	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceShareDividends)	IAS 1 86 e
660	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceKindDividends)	IAS 1 86 e
661	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceBonusShares)	IAS 1 86 e
662	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:RetainedProfitsAccumulatedLossesChangesCapitalReduction)	IAS 1 86 e
663	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:RetainedProfitsAccumulatedLossesChangesReclassificationAssets)	IAS 1 86 e
664	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:RetainedProfitsAccumulatedLossesChangesTransferSharePremium)	IAS 1 86 e
665	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:RetainedProfitsAccumulatedLossesChangesDeferredTaxAdjustment)	IAS 12 63; IAS 12 64; IAS 12 62 b
666	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:RetainedProfitsAccumulatedLossesChangesOtherMovementsEquity)	IAS 1 86 e
667	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Restated Balance (iascf-pfs:RetainedProfitsAccumulatedLossesRestatedBalance)	IAS 1 86 e
668	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Prior Period Adjustments (iascf-pfs:RetainedProfitsAccumulatedLossesPriorPeriodAdjustments)	IAS 1 86 e

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ID	Weight	Bal	Type	NS	Label	Reference
669	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:RetainedProfitsAccumulatedLossesFundamentalErrorsAffectingEquity)	IAS 1 86 c
670	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:RetainedProfitsAccumulatedLossesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
671	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Beginning Balance, Originally Stated (iascf-pfs:RetainedProfitsAccumulatedLossesBeginningBalanceOriginallyStated)	IAS 1 86 f
672	0	credit	Monetary	iascf-pfs	Equity, Total, Ending Balance (iascf-pfs:EquityTotalEndingBalance)	IAS 1 86
673	1		Monetary	iascf-pfs	Equity, Total, Changes (iascf-pfs:EquityTotalChanges)	IAS 1 86
674	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:EquityTotalChangesIssuanceOrdinaryShares)	IAS 1 86
675	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:EquityTotalChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
676	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:EquityTotalChangesIssuancePreferenceShares)	IAS 1 86
677	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:EquityTotalChangesIssuanceWarrantsConsideration)	IAS 1 86
678	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:EquityTotalChangesIssuanceOptionsConsideration)	IAS 1 86
679	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:EquityTotalChangesExerciseOptionsRightsWarrants)	IAS 1 86
680	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:EquityTotalChangesExpirationOptionsWarrants)	IAS 1 86
681	1		Monetary	iascf-pfs	Net Profit (Loss) Transferred to Equity (iascf-pfs:EquityTotalChangesNetProfitLossTransferredToEquity)	IAS 1 86 a
682	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:EquityTotalChangesPurchaseTreasuryShares)	IAS 1 86
683	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out) (iascf-pfs:EquityTotalChangesTransferTreasurySharesOut)	IAS 1 86
684	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:EquityTotalChangesSaleTreasuryShares)	SIC 16 5; IAS 1 86
685	1		Monetary	iascf-pfs	Cancellation of Treasury Shares (iascf-pfs:EquityTotalChangesCancellationTreasuryShares)	IAS 1 86
686	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:EquityTotalChangesDisposalAssets)	IAS 1 86
687	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:EquityTotalChangesConversionDebtEquity)	IAS 1 86
688	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:EquityTotalChangesConversionEquityDebt)	IAS 1 86
689	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:EquityTotalChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86
690	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:EquityTotalChangesPaymentsCashDividends)	IAS 1 86
691	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:EquityTotalChangesIssuanceShareDividends)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
692	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends (iascf-pfs:EquityTotalChangesIssuanceKindDividends)	IAS 1 86
693	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:EquityTotalChangesIssuanceBonusShares)	IAS 1 86
694	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:EquityTotalChangesCapitalReduction)	IAS 1 86
695	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:EquityTotalChangesReclassificationAssets)	IAS 1 86
696	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:EquityTotalChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86
697	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:EquityTotalChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
698	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:EquityTotalChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
699	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity (iascf-pfs:EquityTotalChangesRealisationCashFlowHedgesRemovedEquity)	IAS 1 86
700	-1		Monetary	iascf-pfs	Available for Sale Reserve Transferred to Income (iascf-pfs:EquityTotalChangesAvailableforSaleReserveTransferredIncome)	IAS 1 86
701	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:EquityTotalChangesSurplusDeficitRevaluationAssets)	IAS 1 86
702	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:EquityTotalChangesSaleSubscribedCapital)	IAS 1 86
703	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:EquityTotalChangesCancellationSubscribedCapital)	IAS 1 86
704	1		Monetary	iascf-pfs	Foreign Currency Translation Effect (iascf-pfs:EquityTotalChangesForeignCurrencyTranslationEffect)	IAS 1 86
705	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:EquityTotalChangesTransferSharePremium)	IAS 1 86
706	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:EquityTotalChangesDeferredTaxAdjustment)	IAS 12 64; IAS 12 63; IAS 12 62 b
707	1		Monetary	iascf-pfs	Released to Retained Earnings (iascf-pfs:EquityTotalChangesReleasedToRetainedEarnings)	IAS 12 64
708	1		Monetary	iascf-pfs	Gross Cash Flow Hedge Gains (Losses) (iascf-pfs:EquityTotalChangesGrossCashFlowHedgeGainsLosses)	IAS 39 169 c
709	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Income (iascf-pfs:EquityTotalChangesCashFlowHedgeGainsLossesTransferredIncome)	IAS 39 169 c ii
710	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Inventory (iascf-pfs:EquityTotalChangesCashFlowHedgeGainsLossesTransferredInventory)	IAS 39 169 c iii
711	1		Monetary	iascf-pfs	Cash Flow Hedge Gains (Losses) Transferred to Property, Plant and Equipment (iascf-pfs:EquityTotalChangesCashFlowHedgeGainsLossesTransferredPropertyPlantEquipment)	IAS 39 169 c iii
712	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:EquityTotalChangesOtherMovementsEquity)	IAS 1 86
713	1		Monetary	iascf-pfs	Equity, Total, Restated Balance (iascf-pfs:EquityTotalRestatedBalance)	IAS 1 86
714	1		Monetary	iascf-pfs	Equity, Total, Prior Period Adjustments (iascf-pfs:EquityTotalPriorPeriodAdjustments)	IAS 1 86
715	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:EquityTotalFundamentalErrorsAffectingEquity)	IAS 1 86 c
716	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:EquityTotalChangeAccountingPolicyAffectingEquity)	IAS 1 86 c

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717	1		Monetary	iascf-pfs	Equity, Total, Beginning Balance, Originally Stated (iascf-pfs:EquityTotalBeginningBalanceOriginallyStated)	IAS 1 86
718	0			iascf-pfs	<b>Alternative Financial Statement Classification Elements (abstract)</b> (iascf-pfs:AlternativeFinancialStatementClassificationElements)	IAS-SC
719	0			iascf-pfs	<b>Alternative Balance Sheet Elements (abstract)</b> (iascf-pfs:AlternativeBalanceSheetElements)	IAS-SC
720	0	debit	Monetary	iascf-pfs	Other Financial Assets, Total (iascf-pfs:OtherFinancialAssetsTotal)	IAS 1 66 c
721	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current ... (iascf-pfs:OtherFinancialAssetsCurrent)	IAS 1 66 c
722	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current ... (iascf-pfs:OtherFinancialAssetsNonCurrent)	IAS 1 66 c
723	0	debit	Monetary	iascf-pfs	Trade and Other Receivables, Net, Total (iascf-pfs:TradeOtherReceivablesNetTotal)	IAS 1 66 f
724	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current ... (iascf-pfs:TradeOtherReceivablesCurrent)	IAS 1 66 f
725	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current ... (iascf-pfs:TradeOtherReceivablesNonCurrent)	IAS 1 66 f
726	0	debit	Monetary	iascf-pfs	Prepayments, Total (iascf-pfs:PrepaymentsTotal)	IAS-SC
727	1	debit	Monetary	iascf-pfs	Prepayments, Current (iascf-pfs:PrepaymentsCurrent)	IAS-CP
728	1	debit	Monetary	iascf-pfs	Prepayments, Non Current (iascf-pfs:PrepaymentsNonCurrent)	IAS 1 73 b
729	0	debit	Monetary	iascf-pfs	Other Assets, Total (iascf-pfs:OtherAssetsTotal)	IAS-CP
730	1	debit	Monetary	iascf-pfs	Other Assets, Current (iascf-pfs:OtherAssetsCurrent)	IAS-CP
731	1	debit	Monetary	iascf-pfs	Other Assets, Non Current (iascf-pfs:OtherAssetsNonCurrent)	IAS-CP
732	0	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Total (iascf-pfs:InterestBearingBorrowingsTotal)	IAS 1 67
733	0	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Current ... (iascf-pfs:InterestBearingBorrowingsCurrent)	IAS 1 67
734	0	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current ... (iascf-pfs:InterestBearingBorrowingsNonCurrent)	IAS 1 66 k
735	0	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Total (iascf-pfs:NonInterestBearingBorrowingsTotal)	IAS-CP
736	0	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Current (iascf-pfs:NonInterestBearingBorrowingsCurrent)	IAS-CP
737	0	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current (iascf-pfs:NonInterestBearingBorrowingsNonCurrent)	IAS-CP
738	0	credit	Monetary	iascf-pfs	Deferred Income, Total (iascf-pfs:DeferredIncomeTotal)	IAS 1 67
739	0	credit	Monetary	iascf-pfs	Deferred Income, Current ... (iascf-pfs:DeferredIncomeCurrent)	IAS-CP
740	0	credit	Monetary	iascf-pfs	Deferred Income, Non Current ... (iascf-pfs:DeferredIncomeNonCurrent)	IAS-CP
741	0	credit	Monetary	iascf-pfs	Provisions, Total (iascf-pfs:ProvisionsTotal)	IAS 37 84 a
742	1	credit	Monetary	iascf-pfs	Provisions, Current ... (iascf-pfs:ProvisionsCurrent)	IAS 1 66 j
743	1	credit	Monetary	iascf-pfs	Provisions, Non Current ... (iascf-pfs:ProvisionsNonCurrent)	IAS 1 66 j
744	0	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Total (iascf-pfs:PostEmploymentBenefitObligationTotal)	IAS 1 67
745	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current (iascf-pfs:PostEmploymentBenefitObligationCurrent)	IAS 19; IAS 19 120 c i

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

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ID	Weight	Bal	Type	NS	Label	Reference
746	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current (iascf-pfs:PostEmploymentBenefitObligationNonCurrent)	IAS 19 120 c ii; IAS 19 120 c i
747	0	credit	Monetary	iascf-pfs	Trade and Other Payables, Total (iascf-pfs:TradeOtherPayablesTotal)	IAS 1 66 h
748	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current ... (iascf-pfs:TradeOtherPayablesCurrent)	IAS 1 66 h
749	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current ... (iascf-pfs:TradeOtherPayablesNonCurrent)	IAS 1 66 h
750	0	credit	Monetary	iascf-pfs	Other Liabilities, Total (iascf-pfs:OtherLiabilitiesTotal)	IAS-CP
751	1	credit	Monetary	iascf-pfs	Other Liabilities, Current (iascf-pfs:OtherLiabilitiesCurrent)	IAS-CP
752	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current (iascf-pfs:OtherLiabilitiesNonCurrent)	IAS-CP