

**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)</b>	IAS 1 7
2	0			iascf-pfs	<b>Balance Sheet (abstract)</b>	IAS 1 53; IAS 1 7 a
3	0	debit	Monetary	iascf-pfs	Assets	IAS IASB Framework 49 a; IAS IASB Framework 47; IAS IASB Framework 53
4	1	debit	Monetary	iascf-pfs	Non Current Assets	IAS 1 53
5	1	debit	Monetary	iascf-pfs	Property, Plant and Equipment	IAS 1 66 a
6	1	debit	Monetary	iascf-pfs	Construction in Progress	IAS 16 61 c
7	1	debit	Monetary	iascf-pfs	Land	IAS 1 73 a; IAS 16 60 d
8	1	debit	Monetary	iascf-pfs	Buildings, Net	IAS 1 73 a; IAS 16 60 d
9	1	debit	Monetary	iascf-pfs	Plant and Equipment, Net	IAS 1 73 a; IAS 16 60 d
10	1	debit	Monetary	iascf-pfs	Fixtures and Fittings, Net	IAS 1 73 a; IAS 16 60 d
11	1	debit	Monetary	iascf-pfs	Motor Vehicles, Net	IAS 1 73 a; IAS 16 60 d
12	1	debit	Monetary	iascf-pfs	Leasehold Improvements, Net	IAS 1 73 a; IAS 16 60 d
13	1	debit	Monetary	iascf-pfs	Other Property, Plant and Equipment, Net	IAS 1 73 a; IAS 16 60 d
14	1	debit	Monetary	iascf-pfs	Investment Property	IAS 40 69 c
15	1	debit	Monetary	iascf-pfs	Intangible Assets	IAS 1 66 b
16	1	debit	Monetary	iascf-pfs	Development Costs, Net	IAS 38 107 c
17	1	debit	Monetary	iascf-pfs	Goodwill	IAS 22 88 e ix; IAS 38 107 c
18	1	debit	Monetary	iascf-pfs	Goodwill, Net	IAS 22 88 e ix
19	-1	credit	Monetary	iascf-pfs	Negative Goodwill, Net	IAS 22 64
20	1	debit	Monetary	iascf-pfs	Patents, Trademarks and Other Rights, Net	IAS 38 107 c
21	1		Monetary	iascf-pfs	Computer Software	IAS 38 107 c
22	1	debit	Monetary	iascf-pfs	Other Intangible Assets, Net	IAS 38 107 c
23	1	debit	Monetary	iascf-pfs	Biological Assets	IAS 41 39
24	1	debit	Monetary	iascf-pfs	Investments in Subsidiaries	IAS 27 29; IAS 27 30
25	1	debit	Monetary	iascf-pfs	Investments in Associates	IAS 1 66 d; IAS 28 28
26	1	debit	Monetary	iascf-pfs	Investments in Joint Ventures	IAS 1 66 d; IAS 31 47
27	1	debit	Monetary	iascf-pfs	Deferred Tax Assets	IAS 12 70; IAS 12 69; IAS 1 66 i
28	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current	IAS 1 66 c
29	1	debit	Monetary	iascf-pfs	Held for Trading, Non Current	IAS 1 66 c
30	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Non Current	IAS 1 66 c
31	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Non Current	IAS 1 66 c
32	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Non Current	IAS 1 66 c
33	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Non Current	IAS 1 66 c
34	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current	IAS 1 66 f
35	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Non Current	IAS 1 66 f
36	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Non Current	IAS 1 73 b; IAS 24 18; IAS 24 25
37	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Non Current	IAS 17 39 a iii; IAS 17 39 a ii

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38	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Non Current	IAS 1 73 b
39	1	debit	Monetary	iascf-pfs	Prepayments, Non Current	IAS 1 73 b
40	1	debit	Monetary	iascf-pfs	Cash Restricted or Pledged	IAS 1 57
41	1	debit	Monetary	iascf-pfs	Other Assets, Non Current	IAS-CP
42	1	debit	Monetary	iascf-pfs	Current Assets	IAS 1 53
43	1	debit	Monetary	iascf-pfs	Property Plant and Equipment Held for Sale, Current	IAS 16 66 c
44	1	debit	Monetary	iascf-pfs	Construction in Progress, Current	IAS 16 61 c
45	1	debit	Monetary	iascf-pfs	Inventories	IAS 2 34 b; IAS 1 66 e
46	1	debit	Monetary	iascf-pfs	Raw Materials	IAS 2 35; IAS 1 73 c; IAS 2 34 b
47	1	debit	Monetary	iascf-pfs	Merchandise	IAS 1 73 c; IAS 2 34 b; IAS 2 35
48	1	debit	Monetary	iascf-pfs	Production Supplies	IAS 2 35; IAS 2 34 b; IAS 1 73 c
49	1	debit	Monetary	iascf-pfs	Work In Progress	IAS 1 73 c; IAS 2 35; IAS 2 34 b
50	1	debit	Monetary	iascf-pfs	Finished Goods	IAS 2 34 b; IAS 2 35; IAS 1 73 c
51	1	debit	Monetary	iascf-pfs	Other Inventories	IAS-SC
52	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current	IAS 1 66 c
53	1	debit	Monetary	iascf-pfs	Held for Trading, Current	IAS 1 66 c
54	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Current	IAS 1 66 c
55	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Current	IAS 1 66 c
56	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Current	IAS 1 66 c
57	1	debit	Monetary	iascf-pfs	Hedging Instruments, Current	IAS 1 66 c
58	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Current	IAS 1 66 c
59	1	debit	Monetary	iascf-pfs	Current Tax Assets	IAS 1 66 i; IAS 12 69
60	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current	IAS 1 66 f
61	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Current	IAS 1 66 f
62	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Current	IAS 24 25; IAS 24 18
63	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Current	IAS 17 39 a i
64	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Current	IAS 1 67; IAS 1 55
65	1	debit	Monetary	iascf-pfs	Prepayments, Current	IAS-CP
66	1	debit	Monetary	iascf-pfs	Cash and Cash Equivalents	IAS 1 66 g
67	1	debit	Monetary	iascf-pfs	Cash on Hand	IAS 7 45
68	1	debit	Monetary	iascf-pfs	Bank Balances	IAS 7 45
69	1	debit	Monetary	iascf-pfs	Short Term Deposits	IAS 7 45
70	1	debit	Monetary	iascf-pfs	Other Cash and Cash Equivalents	IAS 7 45
71	1	debit	Monetary	iascf-pfs	Other Assets, Current	IAS-CP
72	0	credit	Monetary	iascf-pfs	Liabilities and Equity	IAS-CP
73	1	credit	Monetary	iascf-pfs	Equity	IAS-CP
74	1	credit	Monetary	iascf-pfs	Issued Capital	IAS 1 66 m

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ID	Weight	Bal	Type	NS	Label	Reference
75	1	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance ...	IAS 1 86 f
76	1	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance ...	IAS 1 86 f
77	1	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance ...	IAS 1 86 f
78	1	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance ...	IAS 1 86 f
79	1	credit	Monetary	iascf-pfs	Subscribed Capital	IAS 1 73 e
80	1	credit	Monetary	iascf-pfs	Subscribed Capital, Ending Balance ...	IAS 1 86 f
81	1	credit	Monetary	iascf-pfs	Reserves	IAS 1 73 e
82	1	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance ...	IAS 1 86 f
83	1	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance ...	IAS 1 86 f
84	1	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance ...	IAS 1 86 f
85	1	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance ...	IAS 1 86 f
86	1	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance ...	IAS 1 86 f
87	1	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance ...	IAS 1 86 f
88	1	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance ...	IAS 1 86 f
89	1	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance ...	IAS 1 86 f
90	1	credit	Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Ending Balance ...	IAS 1 86 f
91	1	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance ...	IAS 1 86 f
92	-1	debit	Monetary	iascf-pfs	Treasury Shares	SIC 16 4; SIC 16 6
93	1	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance ...	IAS 1 86 f
94	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses)	IAS 1 73 e
95	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance ...	IAS 1 86 f
96	1	credit	Monetary	iascf-pfs	Minority Interests of Net Assets	IAS 27 26; IAS 1 66 I
97	1	credit	Monetary	iascf-pfs	Liabilities	IAS-CP
98	1	credit	Monetary	iascf-pfs	Non Current Liabilities	IAS 1 53
99	1	credit	Monetary	iascf-pfs	Borrowings, Non Current	IAS 1 66 k
100	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current	IAS 1 66 k
101	1	credit	Monetary	iascf-pfs	Bank Borrowings, Non Current	IAS-CP
102	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Non Current	IAS-CP
103	1	credit	Monetary	iascf-pfs	Convertible Borrowings, Non Current	IAS-CP
104	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Non Current	IAS-CP
105	1	credit	Monetary	iascf-pfs	Finance Leases, Non Current	IAS-CP
106	1	credit	Monetary	iascf-pfs	Other Borrowings, Non Current	IAS-CP
107	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current	IAS-CP
108	1	credit	Monetary	iascf-pfs	Deferred Income, Non Current	IAS-CP
109	1	credit	Monetary	iascf-pfs	Government Grants, Non Current	IAS 20 24
110	1	credit	Monetary	iascf-pfs	Other Deferred Income, Non Current	IAS 1 67
111	1	credit	Monetary	iascf-pfs	Provisions, Non Current	IAS 1 66 j

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

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149	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Current	IAS-CP
150	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Current	IAS-CP
151	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Current	IAS-CP
152	1	credit	Monetary	iascf-pfs	Current Tax Liabilities	IAS 12 69; IAS 1 66 i
153	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current	IAS 1 66 h
154	1	credit	Monetary	iascf-pfs	Trade Payables, Current	IAS 1 66 h
155	1	credit	Monetary	iascf-pfs	Other Payables, Current	IAS 1 66 h
156	1	credit	Monetary	iascf-pfs	Other Liabilities, Current	IAS-CP
157	0			iascf-pfs	<b>Income Statement (abstract)</b>	IAS 1 7 b
158	0	credit	Monetary	iascf-pfs	Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity	IAS 1 75 i
159	-1	debit	Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss)	IAS 27 26; IAS 1 75 h
160	1	credit	Monetary	iascf-pfs	Profit (Loss) After Tax and Before Minority Interests	IAS 1 75 f
161	-1	debit	Monetary	iascf-pfs	Income Tax Expense (Income)	IAS 12 77; IAS 1 75 e
162	1	credit	Monetary	iascf-pfs	Profit (Loss) Before Tax	IAS-CP
163	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operation	IAS 35 39
164	1	credit	Monetary	iascf-pfs	Gains (Loss) on Remeasurement of Available for Sale Financial Assets	IAS 39 169 c ii
165	1	credit	Monetary	iascf-pfs	Gain (Loss) on Financial Instruments Designated as Cash Flow Hedges	IAS 39 170 a ii
166	1	credit	Monetary	iascf-pfs	Gain (Loss) from Derecognition of Available for Sale Financial Assets	IAS 39 170 c ii
167	-1	debit	Monetary	iascf-pfs	Finance Costs	IAS 1 75 c
168	1	debit	Monetary	iascf-pfs	Interest Expense	IAS 39 170 c i
169	1	debit	Monetary	iascf-pfs	Interest Expense from Debentures and Other Loans	IAS-CP
170	1	debit	Monetary	iascf-pfs	Interest Expense from Finance Lease Obligations	IAS-CP
171	1	debit	Monetary	iascf-pfs	Interest Expense from Bank Borrowings	IAS-CP
172	1	debit	Monetary	iascf-pfs	Interest Expense from Other Financing Instruments	IAS-CP
173	1	debit	Monetary	iascf-pfs	Interest Expense from Redeemable Preference Shares	IAS-CP
174	1	debit	Monetary	iascf-pfs	Interest Expense from Non Redeemable Preference Shares	IAS-CP
175	1	debit	Monetary	iascf-pfs	Other Interest Expense	IAS-CP
176	1	debit	Monetary	iascf-pfs	Amortisation of Discounts or Premiums Relating to Borrowings	IAS 23 5 b
177	1	debit	Monetary	iascf-pfs	Amortisation of Ancillary Costs Relating to Borrowing Arrangements	IAS 23 5 e
178	1	debit	Monetary	iascf-pfs	Foreign Exchange Losses from Foreign Currency Borrowings Related to Interest Costs	IAS 23 5 e
179	1	debit	Monetary	iascf-pfs	Loss on Redemption and Extinguishment of Debt	IAS-CP
180	1	debit	Monetary	iascf-pfs	Other Finance Costs	IAS-SC
181	1	credit	Monetary	iascf-pfs	Income (Loss) from Investments	IAS-CP
182	1	credit	Monetary	iascf-pfs	Interest Earned on Loans	IAS-CP
183	1	credit	Monetary	iascf-pfs	Dividends from Trading Investments	IAS-CP
184	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Trading Investments	IAS-CP

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185	1	credit	Monetary	iascf-pfs	Gain (Loss) on Trading Investments	IAS 39 170 c ii
186	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Available for Sale Investments	IAS-CP
187	1	credit	Monetary	iascf-pfs	Other Income (Losses) from Investments	IAS-CP
188	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments	IAS 1 75 d
189	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries	IAS 27 29 b
190	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures	IAS 31 32
191	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates	IAS 28 28
192	1	credit	Monetary	iascf-pfs	Other Non Operating Income	IAS-CP
193	-1	debit	Monetary	iascf-pfs	Other Non Operating Expenses	IAS-CP
194	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations	IAS 1 75 b
195	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by function]	IAS 1 77
196	1	credit	Monetary	iascf-pfs	Gross Profit [by function]	IAS 1 82
197	1	credit	Monetary	iascf-pfs	Revenue [by function]	IAS 1 75 a
198	-1	debit	Monetary	iascf-pfs	Cost of Sales [by function]	IAS 1 82; IAS 2 37 a
199	1	credit	Monetary	iascf-pfs	Other Operating Income	IAS 1 80
200	1	credit	Monetary	iascf-pfs	Interest Income	IAS 18 35 b iii
201	1	credit	Monetary	iascf-pfs	Dividend Income	IAS 18 35 b v
202	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs	IAS 23 5 e
203	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt	IAS-CP
204	1	credit	Monetary	iascf-pfs	Other Operating Income	IAS-CP
205	-1	debit	Monetary	iascf-pfs	Operating Expenses [by function]	IAS 1 82
206	1	debit	Monetary	iascf-pfs	Marketing and Distribution Costs [by function]	IAS 1 82
207	1	debit	Monetary	iascf-pfs	Research and Development [by function]	IAS 38 41; IAS 38 115
208	1	debit	Monetary	iascf-pfs	Administrative Expenses [by function]	IAS 1 82
209	1	debit	Monetary	iascf-pfs	Restructuring Costs [by function]	IAS 8 16
210	1	debit	Monetary	iascf-pfs	Other Operating Expenses [by function]	IAS 1 82
211	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by nature]	IAS 1 77
212	1	credit	Monetary	iascf-pfs	Operating Revenue [by nature]	IAS 1 75 a
213	1	credit	Monetary	iascf-pfs	Sale of Goods	IAS 18 35 b i
214	1	credit	Monetary	iascf-pfs	Rendering of Services	IAS 18 35 b ii
215	1	credit	Monetary	iascf-pfs	Revenue from Construction Contracts	IAS 11 39 a
216	1	credit	Monetary	iascf-pfs	Royalty Income	IAS 18 35 b iv
217	1	credit	Monetary	iascf-pfs	Property Rental Income	IAS-CP
218	1	credit	Monetary	iascf-pfs	Other Operating Revenue	IAS 1 80
219	1	credit	Monetary	iascf-pfs	Other Operating Income	IAS 1 80
220	1	credit	Monetary	iascf-pfs	Interest Income	IAS 18 35 b iii
221	1	credit	Monetary	iascf-pfs	Dividend Income	IAS 18 35 b v

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ID	Weight	Bal	Type	NS	Label	Reference
222	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs	IAS 23 5 e
223	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt	IAS-CP
224	1	credit	Monetary	iascf-pfs	Other Operating Income	IAS-CP
225	-1	debit	Monetary	iascf-pfs	Operating Expenses [by nature]	IAS-CP
226	1	debit	Monetary	iascf-pfs	Cost of Sales [by nature]	IAS-CP
227	1	debit	Monetary	iascf-pfs	Costs of Goods Sold [by nature]	IAS 1 80
228	1	debit	Monetary	iascf-pfs	Costs of Services Sold [by nature]	IAS 2 37 a
229	1	debit	Monetary	iascf-pfs	Employee Expenses [by nature]	IAS 1 83
230	1	debit	Monetary	iascf-pfs	Wage and Salaries [by nature]	IAS 1 83
231	1	debit	Monetary	iascf-pfs	Short Term Employee Benefits [by nature]	IAS 19 23
232	1	debit	Monetary	iascf-pfs	Defined Contribution Plans [by nature]	IAS 19 46
233	1	debit	Monetary	iascf-pfs	Defined Benefit Plans [by nature]	IAS 19 61; IAS 19 120 f
234	1	debit	Monetary	iascf-pfs	Termination Benefits [by nature]	IAS 19 142
235	1	debit	Monetary	iascf-pfs	Equity Compensation Plans [by nature]	IAS 19 147 c
236	1	debit	Monetary	iascf-pfs	Other Long Term Benefits [by nature]	IAS 19 131
237	1	debit	Monetary	iascf-pfs	Other Employee Expenses [by nature]	IAS 1 83
238	1	debit	Monetary	iascf-pfs	Depreciation and Amortisation [by nature]	IAS 1 80
239	1	debit	Monetary	iascf-pfs	Research and Development [by nature]	IAS 38 115; IAS 38 41
240	1	debit	Monetary	iascf-pfs	Restructuring Costs [by nature]	IAS 8 16
241	1	debit	Monetary	iascf-pfs	Other Operating Expenses [by nature]	IAS 1 80
242	0			iascf-pfs	<b>Breakdown of Ordinary and Extraordinary Net Profit (abstract)</b>	IAS-CP
243	0	credit	Monetary	iascf-pfs	Net Profit (Loss) for Period, After Tax and Net of Minority Interests Transferred to Equity	IAS 1 75 i
244	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), After Tax	IAS 1 75 g
245	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), Before Tax	IAS 1 75 g
246	-1	debit	Monetary	iascf-pfs	Tax Expense (Income) Attributable to Extraordinary Items of Income or Expense	IAS 1 75 g
247	1	credit	Monetary	iascf-pfs	Share of Equity Accounted Extraordinary Item of Income (Expense)	IAS 28 28
248	1	credit	Monetary	iascf-pfs	Ordinary Items of Income and Expense, After Tax and Net of Minority Interests	IAS-CP
249	0			iascf-pfs	<b>Earnings Per Share (abstract)</b>	IAS 33 47; IAS 33 48
250	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share	IAS 33 48; IAS 33 47
251	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Including Discontinued Operations	IAS-CP
252	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Excluding Discontinued Operations	IAS-CP
253	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share	IAS 33 48; IAS 33 47
254	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Including Discontinuing Operations	IAS-CP
255	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Excluding Discontinuing Operations	IAS-CP
256	0			iascf-pfs	<b>Statement of Cash Flows (abstract)</b>	IAS 1 90; IAS 1 7 d

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



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ID	Weight	Bal	Type	NS	Label	Reference
292	1		Monetary	iascf-pfs	Unrealised Foreign Currency Gain (Loss) Relating to Cash Flows from Operating Activities	IAS 7 20 b
293	-1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) Relating to Cash Flows from Operating Activities	IAS 7 18 b
294	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Investment Property Relating to Cash Flows from Operating Activities	IAS-CP
295	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Biological Assets Relating to Cash Flows from Operating Activities	IAS-CP
296	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Available for Sale Investments Relating to Cash Flows from Operating Activities	IAS 7 14 g
297	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Financial Instruments Held for Trading Relating to Cash Flows from Operating Activities	IAS 7 14 g
298	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Hedging Instruments Relating to Cash Flows from Operating Activities	IAS 7 14 g
299	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Ineffective Portion of Hedging Relating to Cash Flows from Operating Activities	IAS 7 14 g
300	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Fair Value Hedging Relating to Cash Flows from Operating Activities	IAS 7 14 g
301	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Cash Flow Hedging Relating to Cash Flows from Operating Activities	IAS 7 14 g
302	1		Monetary	iascf-pfs	Increase (Decrease) in Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
303	-1		Monetary	iascf-pfs	Reversal of Unused Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
304	1		Monetary	iascf-pfs	Reversal of Unused Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
305	1		Monetary	iascf-pfs	Reversal of Unused Non Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
306	1		Monetary	iascf-pfs	Recognition of Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
307	1		Monetary	iascf-pfs	Recognition of Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
308	1		Monetary	iascf-pfs	Recognition of Non Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
309	-1		Monetary	iascf-pfs	Utilisation of Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
310	1		Monetary	iascf-pfs	Utilisation of Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
311	1		Monetary	iascf-pfs	Utilisation of Non Restructuring Provisions Relating to Cash Flows from Operating Activities	IAS 7 20 b
312	1		Monetary	iascf-pfs	Increase (Decrease) in Deferred Items Relating to Cash Flows from Operating Activities	IAS 7 18 b
313	1		Monetary	iascf-pfs	Other Non Cash Adjustments Relating to Cash Flows from (Used in) Operating Activities	IAS-CP
314	1		Monetary	iascf-pfs	Items Classified As Investing Activities	IAS-SC

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ID	Weight	Bal	Type	NS	Label	Reference
315	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operations Relating to Cash Flows from Operating Activities	IAS 7 40 b
316	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Property Plant and Equipment Relating to Cash Flows from Operating Activities	IAS-CP
317	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Intangible Assets Relating to Cash Flows from Operating Activities	IAS-CP
318	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Financial Instruments Relating to Cash Flows from Operating Activities	IAS 7 18 b
319	1		Monetary	iascf-pfs	Share of Profit (Loss) from Investments Relating to Cash Flows from Operating Activities	IAS 7 15
320	1		Monetary	iascf-pfs	Increase (Decrease) in Working Capital	IAS 7 Appendix
321	-1		Monetary	iascf-pfs	Increase (Decrease) in Construction Contract Work in Progress	IAS-CP
322	-1		Monetary	iascf-pfs	Increase (Decrease) in Inventories	IAS 7 20 a
323	-1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Receivables	IAS 7 20 a
324	-1		Monetary	iascf-pfs	Increase (Decrease) in Prepayments	IAS 7 20 a
325	-1		Monetary	iascf-pfs	Increase (Decrease) in Financial Instruments Held For Trading	IAS 7 15
326	-1		Monetary	iascf-pfs	Increase (Decrease) in Other Assets, Current	IAS 7 20 a
327	1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Payables	IAS 7 20 a
328	1		Monetary	iascf-pfs	Increase (Decrease) in Tax Payable	IAS 7 20 a
329	1		Monetary	iascf-pfs	Increase (Decrease) in Other Liabilities, Current	IAS 7 20 a
330	1		Monetary	iascf-pfs	Other Increases (Decreases) in Working Capital	IAS 7 18 b
331	1		Monetary	iascf-pfs	Financing and Taxation Flows	IAS-SC
332	1		Monetary	iascf-pfs	Dividends Received Classified as Operating	IAS 7 33; IAS 7 31
333	-1		Monetary	iascf-pfs	Dividends Paid Classified as Operating	IAS 7 33; IAS 7 31
334	1		Monetary	iascf-pfs	Interest Received Classified as Operating	IAS 7 31
335	-1		Monetary	iascf-pfs	Interest Paid Classified as Operating	IAS 7 31; IAS 7 33
336	1		Monetary	iascf-pfs	Income Taxes Refunded	IAS 7 35
337	-1		Monetary	iascf-pfs	Income Taxes Paid	IAS 7 35
338	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Operating)	IAS 7 29
339	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operating Activities	IAS-CP
340	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Investing Activities	IAS 7 10
341	-1		Monetary	iascf-pfs	Acquisitions Relating to Cash Flows from Investing Activities	IAS-CP
342	1		Monetary	iascf-pfs	Payments to Acquire Property Plant and Equipment	IAS 7 16 a
343	1		Monetary	iascf-pfs	Payments to Capitalise Expenditures	IAS 7 16 a
344	1		Monetary	iascf-pfs	Interest Capitalised on Construction of Assets	IAS 7 31
345	1		Monetary	iascf-pfs	Capitalised Development Costs	IAS 7 31
346	1		Monetary	iascf-pfs	Other Capitalised Costs	IAS 7 31
347	1		Monetary	iascf-pfs	Payments to Acquire Investment Property	IAS 7 16 a
348	1		Monetary	iascf-pfs	Payments to Acquire Intangible Assets	IAS 7 16 a

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ID	Weight	Bal	Type	NS	Label	Reference
349	1		Monetary	iascf-pfs	Payments to Acquire Biological Assets	IAS 7 16 a
350	1		Monetary	iascf-pfs	Payments to Acquire Subsidiaries, Net of Cash Acquired	IAS 7 39
351	1		Monetary	iascf-pfs	Payments to Acquire Associates	IAS 7 16 c
352	1		Monetary	iascf-pfs	Payments to Acquire Joint Ventures, Net of Cash Acquired	IAS 7 16 c; IAS 7 16 d
353	1		Monetary	iascf-pfs	Payments to Acquire Other Financial Assets	IAS 7 16 c
354	1		Monetary	iascf-pfs	Payments to Acquire Financial Instruments Held for Trading	IAS 7 16 c
355	1		Monetary	iascf-pfs	Payments to Acquire Held to Maturity Investments	IAS 7 16 c
356	1		Monetary	iascf-pfs	Payments to Acquire Available for Sale Financial Assets	IAS 7 16 c
357	1		Monetary	iascf-pfs	Payments to Acquire Originated Loans and Receivables Relating to Cash Flows from Investing Activities	IAS 7 16 e
358	1		Monetary	iascf-pfs	Payments to Acquire Other Assets	IAS-CP
359	1		Monetary	iascf-pfs	Disposals Relating to Cash Flows from Investing Activities	IAS-CP
360	1		Monetary	iascf-pfs	Proceeds from Disposal of Property Plant and Equipment	IAS 7 16 b
361	1		Monetary	iascf-pfs	Proceeds from Disposal of Investment Property	IAS 7 16 b
362	1		Monetary	iascf-pfs	Proceeds from Disposal of Intangible Assets	IAS 7 16 b
363	1		Monetary	iascf-pfs	Proceeds from Disposal of Biological Assets	IAS 7 16 b
364	1		Monetary	iascf-pfs	Proceeds from Disposal of Subsidiaries, Net of Cash Disposed	IAS 7 39
365	1		Monetary	iascf-pfs	Proceeds from Disposal of Associates	IAS 7 16 d
366	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures, Net of Cash Disposed	IAS 7 16 d
367	1		Monetary	iascf-pfs	Proceeds from Disposal of Proportionatly Consolidated Joint Ventures, Net of Cash Disposed	IAS 7 38
368	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures Not Proportionally Consolidated	IAS 7 37
369	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Financial Assets	IAS 7 16 d
370	1		Monetary	iascf-pfs	Proceeds from Disposal of Financial Instruments Held for Trading	IAS 7 16 d
371	1		Monetary	iascf-pfs	Proceeds from Disposal of Held to Maturity Investments	IAS 7 16 d
372	1		Monetary	iascf-pfs	Proceeds from Disposal of Available for Sale Financial Assets	IAS 7 16 d
373	1		Monetary	iascf-pfs	Proceeds from Disposal of Originated Loans and Receivables from Investing Activities	IAS 7 16 f
374	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Assets	IAS-CP
375	1		Monetary	iascf-pfs	Dividends Received Classified as Investing	IAS 7 33; IAS 7 31
376	1		Monetary	iascf-pfs	Interest Received Classified as Investing	IAS 7 33; IAS 7 31
377	-1		Monetary	iascf-pfs	Cash Advances and Loans Made	IAS 7 16 e
378	-1		Monetary	iascf-pfs	Repayment of Cash Advances and Loans Made	IAS 7 16 f
379	1		Monetary	iascf-pfs	Cash Flows from (Used in) Extraordinary Items (Investing)	IAS 7 29
380	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Investing Activities	IAS-CP
381	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Financing Activities	IAS 7 10
382	1		Monetary	iascf-pfs	Proceeds from Cash Flows from Financing Activities	IAS-CP
383	1		Monetary	iascf-pfs	Proceeds from Issue of Equity Instruments	IAS 7 17 a

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ID	Weight	Bal	Type	NS	Label	Reference
384	1		Monetary	iascf-pfs	Proceeds from Issue of Financial Liability Instruments	IAS 7 17 c
385	1		Monetary	iascf-pfs	Proceeds from Finance Lease	IAS-CP
386	1		Monetary	iascf-pfs	Proceeds from Issue of Compound Financial Instruments	IAS-CP
387	1		Monetary	iascf-pfs	Proceeds from Issue of Treasury Shares	IAS 7 17 b
388	-1		Monetary	iascf-pfs	Repayments Relating to Cash Flows from Financing Activities	IAS-CP
389	1		Monetary	iascf-pfs	Repurchase of Equity Instruments	IAS-CP
390	1		Monetary	iascf-pfs	Repayment of Financial Liability Instruments	IAS 7 17 d
391	1		Monetary	iascf-pfs	Redemption of Compound Financial Instruments	IAS-CP
392	1		Monetary	iascf-pfs	Repayment of Finance Lease Liabilities	IAS 7 17 e
393	1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 7 17 b
394	-1		Monetary	iascf-pfs	Interest Paid Classified as Financing	IAS 7 31
395	-1		Monetary	iascf-pfs	Dividends Paid Classified as Financing	IAS 7 31
396	1		Monetary	iascf-pfs	Dividends Paid to Minority Interests	IAS-CP
397	1		Monetary	iascf-pfs	Dividends Paid by Reporting Enterprise	IAS-CP
398	1		Monetary	iascf-pfs	Cash Advances from Related Parties	IAS-CP
399	-1		Monetary	iascf-pfs	Repayment of Cash Advances from Related Parties	IAS-CP
400	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Financing)	IAS 7 29
401	1		Monetary	iascf-pfs	Bank Overdrafts Increased (Decreased)	IAS-CP
402	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Financing Activities	IAS-CP
403	1		Monetary	iascf-pfs	Effect of Exchange Rate Changes on Cash and Cash Equivalents	IAS 7 25; IAS 7 28
404	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Beginning Balance	IAS 1 66 g
405	0			iascf-pfs	<b>Statement of Changes in Equity (abstract)</b>	IAS 1 7 c; IAS 1 86
406	0			iascf-pfs	<b>Issued Capital Movements (abstract)</b>	IAS 1 86 f
407	0	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance	IAS 1 86 f
408	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Changes	IAS 1 86 f
409	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86
410	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
411	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
412	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
413	1		Monetary	iascf-pfs	Sale of Treasury Shares	IAS 1 86
414	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
415	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
416	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86
417	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
418	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
419	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
420	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c

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ID	Weight	Bal	Type	NS	Label	Reference
421	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
422	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
423	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 b; IAS 12 64; IAS 12 63
424	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
425	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Restated Balance	IAS 1 86 f
426	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Prior Period Adjustments	IAS 1 86 f
427	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Beginning Balance, Originally Stated	IAS 1 86 f
428	0	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance	IAS 1 86 f
429	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Changes	IAS 1 86 f
430	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86
431	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
432	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
433	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
434	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
435	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
436	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
437	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
438	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
439	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
440	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
441	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86
442	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 d
443	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
444	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Restated Balance	IAS 1 86 f
445	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Prior Period Adjustments	IAS 1 86 f
446	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Beginning Balance, Originally Stated	IAS 1 86 f
447	0	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance	IAS 1 86 f
448	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Changes	IAS 1 86 f
449	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
450	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86
451	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
452	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
453	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
454	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
455	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
456	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
457	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
458	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 c; IAS 12 62 a
459	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
460	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Restated Balance	IAS 1 86 f
461	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Prior Period Adjustments	IAS 1 86 f
462	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Beginning Balance, Originally Stated	IAS 1 86 f
463	0	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance	IAS 1 86 f
464	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Changes	IAS 1 86 f
465	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
466	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86
467	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
468	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
469	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
470	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
471	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
472	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
473	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
474	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86
475	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 c; IAS 12 62 a
476	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
477	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Restated Balance	IAS 1 86 f
478	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Prior Period Adjustments	IAS 1 86 f
479	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Beginning Balance, Originally Stated	IAS 1 86 f
480	0			iascf-pfs	<b>Subscribed Capital Movements (abstract)</b>	IAS 1 86 f
481	0	credit	Monetary	iascf-pfs	Subscribed Capital, Ending Balance	IAS 1 86 f
482	1		Monetary	iascf-pfs	Subscribed Capital, Changes	IAS 1 86 f
483	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86
484	1		Monetary	iascf-pfs	Sale of Subscribed Capital	IAS 1 86
485	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital	IAS 1 86
486	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 a; IAS 12 62 c
487	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
488	1		Monetary	iascf-pfs	Subscribed Capital, Restated Balance	IAS 1 86 f
489	1		Monetary	iascf-pfs	Subscribed Capital, Prior Period Adjustments	IAS 1 86 f
490	1		Monetary	iascf-pfs	Subscribed Capital, Beginning Balance, Originally Stated	IAS 1 86 f
491	0			iascf-pfs	<b>Reserves Movements (abstract)</b>	IAS 1 66 m
492	0	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance	IAS 1 86 f
493	1		Monetary	iascf-pfs	Capital Redemption Reserves, Changes	IAS 1 86 f
494	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
495	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
496	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
497	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
498	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86
499	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
500	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
501	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 a; IAS 12 62 c
502	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
503	1		Monetary	iascf-pfs	Capital Redemption Reserves, Restated Balance	IAS 1 86 f
504	1		Monetary	iascf-pfs	Capital Redemption Reserves, Prior Period Adjustments	IAS 1 86 f
505	1		Monetary	iascf-pfs	Capital Redemption Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
506	0	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance	IAS 1 86 f
507	1		Monetary	iascf-pfs	Merger Reserves, Changes	IAS 1 86 f
508	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
509	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86
510	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86
511	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
512	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
513	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86
514	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
515	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
516	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
517	1		Monetary	iascf-pfs	Merger Reserves, Restated Balance	IAS 1 86 f
518	1		Monetary	iascf-pfs	Merger Reserves, Prior Period Adjustments	IAS 1 86 f
519	1		Monetary	iascf-pfs	Merger Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
520	0	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance	IAS 1 86 f
521	1		Monetary	iascf-pfs	Option Reserves, Changes	IAS 1 86 f
522	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
523	1		Monetary	iascf-pfs	Issuance of Options for Consideration	IAS 1 86
524	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
525	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86
526	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
527	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
528	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
529	1		Monetary	iascf-pfs	Option Reserves, Restated Balance	IAS 1 86 f
530	1		Monetary	iascf-pfs	Option Reserves, Prior Period Adjustments	IAS 1 86 f
531	1		Monetary	iascf-pfs	Option Reserves, Beginning Balance, Originally Stated	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
532	0	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance	IAS 1 86 f
533	1		Monetary	iascf-pfs	Warrant Reserves, Changes	IAS 1 86 f
534	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
535	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration	IAS 1 86
536	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
537	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86
538	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
539	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
540	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
541	1		Monetary	iascf-pfs	Warrant Reserves, Restated Balance	IAS 1 86 f
542	1		Monetary	iascf-pfs	Warrant Reserves, Prior Period Adjustments	IAS 1 86 f
543	1		Monetary	iascf-pfs	Warrant Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
544	0	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance	IAS 1 86 f
545	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Changes	IAS 1 86 f
546	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
547	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86
548	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
549	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
550	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
551	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
552	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Restated Balance	IAS 1 86 f
553	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Prior Period Adjustments	IAS 1 86 f
554	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
555	0	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance	IAS 1 86 f
556	1		Monetary	iascf-pfs	Translation Reserves, Changes	IAS 1 86 f
557	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
558	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86
559	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
560	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
561	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity	IAS 1 86
562	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
563	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
564	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
565	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
566	1		Monetary	iascf-pfs	Foreign Currency Translation Effect	IAS 1 86
567	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 a; IAS 12 62 c
568	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86



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ID	Weight	Bal	Type	NS	Label	Reference
569	1		Monetary	iascf-pfs	Translation Reserves, Restated Balance	IAS 1 86 f
570	1		Monetary	iascf-pfs	Translation Reserves, Prior Period Adjustments	IAS 1 86 f
571	1		Monetary	iascf-pfs	Translation Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
572	0	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance	IAS 1 86 f
573	1		Monetary	iascf-pfs	Revaluation Reserves, Changes	IAS 1 86 f
574	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
575	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86
576	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
577	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity	IAS 1 86
578	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
579	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
580	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets	IAS 1 86
581	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
582	1		Monetary	iascf-pfs	Revaluation Reserves, Restated Balance	IAS 1 86 f
583	1		Monetary	iascf-pfs	Revaluation Reserves, Prior Period Adjustments	IAS 1 86 f
584	1		Monetary	iascf-pfs	Revaluation Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
585	0	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance	IAS 1 86 f
586	1		Monetary	iascf-pfs	Hedging Reserves, Changes	IAS 1 86 f
587	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
588	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
589	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
590	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
591	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
592	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity	IAS 1 86
593	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
594	1		Monetary	iascf-pfs	Hedging Reserves, Restated Balance	IAS 1 86 f
595	1		Monetary	iascf-pfs	Hedging Reserves, Prior Period Adjustments	IAS 1 86 f
596	1		Monetary	iascf-pfs	Hedging Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
597	0	credit	Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Ending Balance	IAS 1 86 f
598	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Changes	IAS 1 86 f
599	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
600	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
601	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
602	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
603	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
604	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised	IAS 1 86
605	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
606	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Restated Balance	IAS 1 86 f
607	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Prior Period Adjustments	IAS 1 86 f
608	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
609	0	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance	IAS 1 86 f
610	1		Monetary	iascf-pfs	Other Reserves, Changes	IAS 1 86 f
611	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
612	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration	IAS 1 86
613	1		Monetary	iascf-pfs	Issuance of Options for Consideration	IAS 1 86
614	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
615	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86
616	1		Monetary	iascf-pfs	Profit (Loss) for the Period	IAS 1 86
617	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86
618	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
619	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
620	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86
621	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86
622	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86
623	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
624	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
625	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86
626	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
627	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity	IAS 1 86
628	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
629	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
630	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
631	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
632	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised	IAS 1 86
633	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets	IAS 1 86
634	1		Monetary	iascf-pfs	Sale of Subscribed Capital	IAS 1 86
635	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital	IAS 1 86
636	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 62 c; IAS 12 62 a
637	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
638	1		Monetary	iascf-pfs	Other Reserves, Restated Balance	IAS 1 86 f
639	1		Monetary	iascf-pfs	Other Reserves, Prior Period Adjustments	IAS 1 86 f
640	1		Monetary	iascf-pfs	Other Reserves, Beginning Balance, Originally Stated	IAS 1 86 f
641	0			iascf-pfs	<b>Treasury Shares Movements (abstract)</b>	SIC 16 4; SIC 16 6
642	0	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
643	1		Monetary	iascf-pfs	Treasury Shares, Changes	IAS 1 86 f
644	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
645	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
646	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out)	IAS 1 86
647	1		Monetary	iascf-pfs	Sale of Treasury Shares	IAS 1 86; SIC 16 5
648	1		Monetary	iascf-pfs	Cancellation of Treasury Shares	IAS 1 86
649	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
650	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
651	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
652	1		Monetary	iascf-pfs	Treasury Shares, Restated Balance	IAS 1 86 f
653	1		Monetary	iascf-pfs	Treasury Shares, Prior Period Adjustments	IAS 1 86 f
654	1		Monetary	iascf-pfs	Treasury Shares, Beginning Balance, Originally Stated	IAS 1 86 f
655	0			iascf-pfs	<b>Retained Profits (Accumulated Losses) Movements (abstract)</b>	IAS 1 66
656	0	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance	IAS 1 86 f
657	-1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Changes	IAS 1 86 f
658	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86
659	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
660	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86
661	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86
662	1		Monetary	iascf-pfs	Profit (Loss) for Period	IAS 1 86 a
663	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
664	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86
665	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86
666	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86
667	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends	IAS 1 86
668	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
669	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
670	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86
671	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
672	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
673	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86
674	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 63; IAS 12 64; IAS 12 62 b
675	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
676	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Restated Balance	IAS 1 86 f
677	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Prior Period Adjustments	IAS 1 86 f
678	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Beginning Balance, Originally Stated	IAS 1 86 f
679	0		Monetary	iascf-pfs	Equity, Total, Ending Balance	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
680	1		Monetary	iascf-pfs	Equity, Total, Changes	IAS 1 86 f
681	1		Monetary	iascf-pfs	Issuance of Ordinary Shares	IAS 1 86
682	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination	IAS 1 86
683	1		Monetary	iascf-pfs	Issuance of Preference Shares	IAS 1 86
684	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration	IAS 1 86
685	1		Monetary	iascf-pfs	Issuance of Options for Consideration	IAS 1 86
686	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants	IAS 1 86
687	-1		Monetary	iascf-pfs	Expiration of Options or Warrants	IAS 1 86
688	1		Monetary	iascf-pfs	Profit (Loss) for Period	IAS 1 86 a
689	-1		Monetary	iascf-pfs	Purchase of Treasury Shares	IAS 1 86
690	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out)	IAS 1 86
691	1		Monetary	iascf-pfs	Sale of Treasury Shares	SIC 16 5; IAS 1 86
692	1		Monetary	iascf-pfs	Cancellation of Treasury Shares	IAS 1 86
693	1		Monetary	iascf-pfs	Disposal of Assets	IAS 1 86
694	1		Monetary	iascf-pfs	Conversion of Debt to Equity	IAS 1 86
695	-1		Monetary	iascf-pfs	Conversion of Equity to Debt	IAS 1 86
696	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date	IAS 1 86
697	-1		Monetary	iascf-pfs	Payments of Cash Dividends	IAS 1 86
698	-1		Monetary	iascf-pfs	Issuance of Share Dividends	IAS 1 86
699	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends	IAS 1 86
700	-1		Monetary	iascf-pfs	Issuance of Bonus Shares	IAS 1 86
701	-1		Monetary	iascf-pfs	Capital Reduction	IAS 1 86
702	1		Monetary	iascf-pfs	Reclassification of Assets	IAS 1 86
703	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity	IAS 1 86 c
704	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity	IAS 1 86
705	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity	IAS 1 86 c
706	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability	IAS 1 86
707	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity	IAS 1 86
708	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income	IAS 1 86
709	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity	IAS 1 86
710	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised	IAS 1 86
711	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets	IAS 1 86
712	1		Monetary	iascf-pfs	Sale of Subscribed Capital	IAS 1 86
713	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital	IAS 1 86
714	1		Monetary	iascf-pfs	Foreign Currency Translation Effect	IAS 1 86
715	1		Monetary	iascf-pfs	Transfer from Share Premium	IAS 1 86
716	1		Monetary	iascf-pfs	Deferred Tax Adjustment	IAS 12 64; IAS 12 63; IAS 12 62 b

**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
717	1		Monetary	iascf-pfs	Other Movements in Equity	IAS 1 86
718	1		Monetary	iascf-pfs	Equity, Total, Restated Balance	IAS 1 86 f
719	1		Monetary	iascf-pfs	Equity, Total, Prior Period Adjustments	IAS 1 86 f
720	1		Monetary	iascf-pfs	Equity, Total, Beginning Balance, Originally Stated	IAS 1 86 f
721	0			iascf-pfs	<b>Alternative Balance Sheet Elements (abstract)</b>	IAS-SC
722	0	debit	Monetary	iascf-pfs	Other Financial Assets, Total	IAS 1 55; IAS 1 65
723	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current ...	IAS 1 66 c
724	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current ...	IAS 1 66 c
725	0	debit	Monetary	iascf-pfs	Trade and Other Receivables, Net, Total	IAS 32; IAS 1 66 f; IAS 39
726	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current ...	IAS 1 66 f
727	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current ...	IAS 1 66 f
728	0	debit	Monetary	iascf-pfs	Prepayments, Total	IAS-SC
729	1	debit	Monetary	iascf-pfs	Prepayments, Current	IAS-CP
730	1	debit	Monetary	iascf-pfs	Prepayments, Non Current	IAS 1 73 b
731	0	debit	Monetary	iascf-pfs	Other Assets, Total	IAS-CP
732	1	debit	Monetary	iascf-pfs	Other Assets, Current	IAS-CP
733	1	debit	Monetary	iascf-pfs	Other Assets, Non Current	IAS-CP
734	0	credit	Monetary	iascf-pfs	Borrowings, Total	IAS 32
735	1	credit	Monetary	iascf-pfs	Borrowings, Current ...	IAS-CP
736	1	credit	Monetary	iascf-pfs	Borrowings, Non Current ...	IAS 1 66 k
737	0	credit	Monetary	iascf-pfs	Deferred Income, Total	IAS 32 47
738	0	credit	Monetary	iascf-pfs	Deferred Income, Current ...	IAS-CP
739	0	credit	Monetary	iascf-pfs	Deferred Income, Non Current ...	IAS-CP
740	0	credit	Monetary	iascf-pfs	Provisions, Total	IAS 37 84 a
741	1	credit	Monetary	iascf-pfs	Provisions, Current ...	IAS 1 66 j
742	1	credit	Monetary	iascf-pfs	Provisions, Non Current ...	IAS 1 66 j
743	0	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Total	IAS 1 67
744	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current	IAS 19; IAS 19 120 c i
745	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current	IAS 19 120 c ii; IAS 19 120 c i
746	0	credit	Monetary	iascf-pfs	Trade and Other Payables, Total	IAS 32 47
747	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current ...	IAS 1 66 h
748	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current ...	IAS 1 66 h
749	0	credit	Monetary	iascf-pfs	Other Liabilities, Total	IAS-CP
750	1	credit	Monetary	iascf-pfs	Other Liabilities, Current	IAS-CP
751	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current	IAS-CP