

**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 53; IAS 1 7 a
3	0	debit	Monetary	iascf-pfs	Assets (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 (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 1 73 a; IAS 16 60 d
8	1	debit	Monetary	iascf-pfs	Buildings, Net (iascf-pfs:BuildingsNet)	IAS 1 73 a; IAS 16 60 d
9	1	debit	Monetary	iascf-pfs	Plant and Equipment, Net (iascf-pfs:PlantEquipmentNet)	IAS 1 73 a; IAS 16 60 d
10	1	debit	Monetary	iascf-pfs	Fixtures and Fittings, Net (iascf-pfs:FixturesFittingsNet)	IAS 1 73 a; IAS 16 60 d
11	1	debit	Monetary	iascf-pfs	Motor Vehicles, Net (iascf-pfs:MotorVehiclesNet)	IAS 1 73 a; IAS 16 60 d
12	1	debit	Monetary	iascf-pfs	Leasehold Improvements, Net (iascf-pfs:LeaseholdImprovementsNet)	IAS 1 73 a; IAS 16 60 d
13	1	debit	Monetary	iascf-pfs	Other Property, Plant and Equipment, Net (iascf-pfs:OtherPropertyPlantEquipmentNet)	IAS 1 73 a; 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		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 1 66 c
30	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Non Current (iascf-pfs:HeldMaturityInvestmentsNonCurrent)	IAS 1 66 c
31	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Non Current (iascf-pfs:OriginatedLoansReceivablesNonCurrent)	IAS 1 66 c
32	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Non Current (iascf-pfs:AvailableSaleInvestmentsNonCurrent)	IAS 1 66 c
33	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Non Current (iascf-pfs:NonClassifiedOtherFinancialAssetsNonCurrent)	IAS 1 66 c

**Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
34	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current (iascf-pfs:TradeOtherReceivablesNonCurrent)	IAS 1 66 f
35	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Non Current (iascf-pfs:TradeReceivablesNetNonCurrent)	IAS 1 66 f
36	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Non Current (iascf-pfs:RelatedPartyReceivablesNetNonCurrent)	IAS 1 73 b; IAS 24 18; IAS 24 25
37	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Non Current (iascf-pfs:FinanceLeaseReceivablesNetNonCurrent)	IAS 17 39 a iii; IAS 17 39 a ii
38	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Non Current (iascf-pfs:OtherReceivablesNetNonCurrent)	IAS 1 73 b
39	1	debit	Monetary	iascf-pfs	Prepayments, Non Current (iascf-pfs:PrepaymentsNonCurrent)	IAS 1 73 b
40	1	debit	Monetary	iascf-pfs	Cash Restricted or Pledged (iascf-pfs:CashRestrictedPledged)	IAS 1 57
41	1	debit	Monetary	iascf-pfs	Other Assets, Non Current (iascf-pfs:OtherAssetsNonCurrent)	IAS-CP
42	1	debit	Monetary	iascf-pfs	Current Assets (iascf-pfs:CurrentAssets)	IAS 1 53
43	1	debit	Monetary	iascf-pfs	Property Plant and Equipment Held for Sale, Current (iascf-pfs:PropertyPlantEquipmentHeldSaleCurrent)	IAS 16 66 c
44	1	debit	Monetary	iascf-pfs	Construction in Progress, Current (iascf-pfs:ConstructionProgressCurrent)	IAS 16 61 c
45	1	debit	Monetary	iascf-pfs	Inventories (iascf-pfs:Inventories)	IAS 2 34 b; IAS 1 66 e
46	1	debit	Monetary	iascf-pfs	Raw Materials (iascf-pfs:RawMaterials)	IAS 2 35; IAS 1 73 c; IAS 2 34 b
47	1	debit	Monetary	iascf-pfs	Merchandise (iascf-pfs:Merchandise)	IAS 1 73 c; IAS 2 34 b; IAS 2 35
48	1	debit	Monetary	iascf-pfs	Production Supplies (iascf-pfs:ProductionSupplies)	IAS 2 35; IAS 2 34 b; IAS 1 73 c
49	1	debit	Monetary	iascf-pfs	Work In Progress (iascf-pfs:WorkProgress)	IAS 1 73 c; IAS 2 35; IAS 2 34 b
50	1	debit	Monetary	iascf-pfs	Finished Goods (iascf-pfs:FinishedGoods)	IAS 2 34 b; IAS 2 35; IAS 1 73 c
51	1	debit	Monetary	iascf-pfs	Other Inventories (iascf-pfs:OtherInventories)	IAS-SC
52	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current (iascf-pfs:OtherFinancialAssetsCurrent)	IAS 1 66 c
53	1	debit	Monetary	iascf-pfs	Held for Trading, Current (iascf-pfs:HeldTradingCurrent)	IAS 1 66 c
54	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Current (iascf-pfs:HeldMaturityInvestmentsCurrent)	IAS 1 66 c
55	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Current (iascf-pfs:OriginatedLoansReceivablesCurrent)	IAS 1 66 c
56	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Current (iascf-pfs:AvailableSaleInvestmentsCurrent)	IAS 1 66 c
57	1	debit	Monetary	iascf-pfs	Hedging Instruments, Current (iascf-pfs:HedgingInstrumentsCurrent)	IAS 1 66 c
58	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Current (iascf-pfs:NonClassifiedOtherFinancialAssetsCurrent)	IAS 1 66 c
59	1	debit	Monetary	iascf-pfs	Current Tax Assets (iascf-pfs:CurrentTaxAssets)	IAS 1 66 i; IAS 12 69
60	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current (iascf-pfs:TradeOtherReceivablesCurrent)	IAS 1 66 f
61	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Current (iascf-pfs:TradeReceivablesNetCurrent)	IAS 1 66 f
62	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Current (iascf-pfs:RelatedPartyReceivablesNetCurrent)	IAS 24 25; IAS 24 18
63	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Current (iascf-pfs:FinanceLeaseReceivablesNetCurrent)	IAS 17 39 a i

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64	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Current (iascf-pfs:OtherReceivablesNetCurrent)	IAS 1 67; IAS 1 55
65	1	debit	Monetary	iascf-pfs	Prepayments, Current (iascf-pfs:PrepaymentsCurrent)	IAS-CP
66	1	debit	Monetary	iascf-pfs	Cash and Cash Equivalents (iascf-pfs:CashCashEquivalents)	IAS 1 66 g
67	1	debit	Monetary	iascf-pfs	Cash on Hand (iascf-pfs:CashHand)	IAS 7 45
68	1	debit	Monetary	iascf-pfs	Bank Balances (iascf-pfs:BankBalances)	IAS 7 45
69	1	debit	Monetary	iascf-pfs	Short Term Deposits (iascf-pfs:ShortTermDeposits)	IAS 7 45
70	1	debit	Monetary	iascf-pfs	Other Cash and Cash Equivalents (iascf-pfs:OtherCashCashEquivalents)	IAS 7 45
71	1	debit	Monetary	iascf-pfs	Other Assets, Current (iascf-pfs:OtherAssetsCurrent)	IAS-CP
72	0	credit	Monetary	iascf-pfs	Liabilities and Equity (iascf-pfs:LiabilitiesEquity)	IAS-CP
73	1	credit	Monetary	iascf-pfs	Equity (iascf-pfs:Equity)	IAS-CP
74	1	credit	Monetary	iascf-pfs	Issued Capital (iascf-pfs:IssuedCapital)	IAS 1 66 m
75	1	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance ... (iascf-pfs:ShareCapitalOrdinarySharesEndingBalance)	IAS 1 86 f
76	1	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance ... (iascf-pfs:SharePremiumOrdinarySharesEndingBalance)	IAS 1 86 f
77	1	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance ... (iascf-pfs:ShareCapitalPreferenceSharesEndingBalance)	IAS 1 86 f
78	1	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance ... (iascf-pfs:SharePremiumPreferenceSharesEndingBalance)	IAS 1 86 f
79	1	credit	Monetary	iascf-pfs	Subscribed Capital (iascf-pfs:SubscribedCapital)	IAS 1 73 e
80	1	credit	Monetary	iascf-pfs	Subscribed Capital, Ending Balance ... (iascf-pfs:SubscribedCapitalEndingBalance)	IAS 1 86 f
81	1	credit	Monetary	iascf-pfs	Reserves (iascf-pfs:Reserves)	IAS 1 73 e
82	1	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance ... (iascf-pfs:CapitalRedemptionReservesEndingBalance)	IAS 1 86 f
83	1	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance ... (iascf-pfs:MergerReservesEndingBalance)	IAS 1 86 f
84	1	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance ... (iascf-pfs:OptionReservesEndingBalance)	IAS 1 86 f
85	1	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance ... (iascf-pfs:WarrantReservesEndingBalance)	IAS 1 86 f
86	1	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance ... (iascf-pfs:ProposedDividendReservesEndingBalance)	IAS 1 86 f
87	1	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance ... (iascf-pfs:TranslationReservesEndingBalance)	IAS 1 86 f
88	1	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance ... (iascf-pfs:RevaluationReservesEndingBalance)	IAS 1 86 f
89	1	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance ... (iascf-pfs:HedgingReservesEndingBalance)	IAS 1 86 f
90	1	credit	Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Ending Balance ... (iascf-pfs:AvailableSaleMovementsEquityReservesEndingBalance)	IAS 1 86 f
91	1	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance ... (iascf-pfs:OtherReservesEndingBalance)	IAS 1 86 f
92	-1	debit	Monetary	iascf-pfs	Treasury Shares (iascf-pfs:TreasuryShares)	SIC 16 4; SIC 16 6

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93	1	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance ... (iascf-pfs:TreasurySharesEndingBalance)	IAS 1 86 f
94	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses) (iascf-pfs:RetainedProfitsAccumulatedLosses)	IAS 1 73 e
95	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance ... (iascf-pfs:RetainedProfitsAccumulatedLossesEndingBalance)	IAS 1 86 f
96	1	credit	Monetary	iascf-pfs	Minority Interests of Net Assets (iascf-pfs:MinorityInterestsNetAssets)	IAS 27 26; IAS 1 66 l
97	1	credit	Monetary	iascf-pfs	Liabilities (iascf-pfs:Liabilities)	IAS-CP
98	1	credit	Monetary	iascf-pfs	Non Current Liabilities (iascf-pfs:NonCurrentLiabilities)	IAS 1 53
99	1	credit	Monetary	iascf-pfs	Borrowings, Non Current (iascf-pfs:BorrowingsNonCurrent)	IAS 1 66 k
100	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current (iascf-pfs:InterestBearingBorrowingsNonCurrent)	IAS 1 66 k
101	1	credit	Monetary	iascf-pfs	Bank Borrowings, Non Current (iascf-pfs:BankBorrowingsNonCurrent)	IAS-CP
102	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Non Current (iascf-pfs:DebenturesOtherLoansNonCurrent)	IAS-CP
103	1	credit	Monetary	iascf-pfs	Convertible Borrowings, Non Current (iascf-pfs:ConvertibleBorrowingsNonCurrent)	IAS-CP
104	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Non Current (iascf-pfs:RedeemablePreferenceSharesNonCurrent)	IAS-CP
105	1	credit	Monetary	iascf-pfs	Finance Leases, Non Current (iascf-pfs:FinanceLeasesNonCurrent)	IAS-CP
106	1	credit	Monetary	iascf-pfs	Other Borrowings, Non Current (iascf-pfs:OtherBorrowingsNonCurrent)	IAS-CP
107	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current (iascf-pfs:NonInterestBearingBorrowingsNonCurrent)	IAS-CP
108	1	credit	Monetary	iascf-pfs	Deferred Income, Non Current (iascf-pfs:DeferredIncomeNonCurrent)	IAS-CP
109	1	credit	Monetary	iascf-pfs	Government Grants, Non Current (iascf-pfs:GovernmentGrantsNonCurrent)	IAS 20 24
110	1	credit	Monetary	iascf-pfs	Other Deferred Income, Non Current (iascf-pfs:OtherDeferredIncomeNonCurrent)	IAS 1 67
111	1	credit	Monetary	iascf-pfs	Provisions, Non Current (iascf-pfs:ProvisionsNonCurrent)	IAS 1 66 j
112	1	credit	Monetary	iascf-pfs	Warranty Provision, Non Current (iascf-pfs:WarrantyProvisionNonCurrent)	IAS 1 73 d
113	1	credit	Monetary	iascf-pfs	Restructuring Provision, Non Current (iascf-pfs:RestructuringProvisionNonCurrent)	IAS 1 73 d
114	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Non Current (iascf-pfs:LegalProceedingsProvisionNonCurrent)	IAS 1 73 d
115	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Non Current (iascf-pfs:OnerousContractsProvisionNonCurrent)	IAS 1 73 d; IAS 37 66
116	1	credit	Monetary	iascf-pfs	Other Provisions, Non Current (iascf-pfs:OtherProvisionsNonCurrent)	IAS 1 73 d
117	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current (iascf-pfs:PostEmploymentBenefitObligationNonCurrent)	IAS 19 120 c ii; IAS 19 120 c i
118	1	credit	Monetary	iascf-pfs	Hedging Instruments, Non Current (iascf-pfs:HedgingInstrumentsNonCurrent)	IAS-CP
119	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current (iascf-pfs:ForwardCurrencyContractsNonCurrent)	IAS-CP
120	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current (iascf-pfs:InterestRateSwapsNonCurrent)	IAS-CP
121	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current (iascf-pfs:OtherHedgingInstrumentsNonCurrent)	IAS-CP

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ID	Weight	Bal	Type	NS	Label	Reference
122	1	credit	Monetary	iascf-pfs	Deferred Tax Liabilities (iascf-pfs:DeferredTaxLiabilities)	IAS 12 69; IAS 1 66 i
123	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current (iascf-pfs:TradeOtherPayablesNonCurrent)	IAS 1 66 h
124	1	credit	Monetary	iascf-pfs	Trade Payables, Non Current (iascf-pfs:TradePayablesNonCurrent)	IAS 1 66 h
125	1	credit	Monetary	iascf-pfs	Other Payables, Non Current (iascf-pfs:OtherPayablesNonCurrent)	IAS 1 66 h
126	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current (iascf-pfs:OtherLiabilitiesNonCurrent)	IAS-CP
127	1	credit	Monetary	iascf-pfs	Current Liabilities (iascf-pfs:CurrentLiabilities)	IAS 1 53
128	1	credit	Monetary	iascf-pfs	Borrowings, Current (iascf-pfs:BorrowingsCurrent)	IAS-CP
129	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Current (iascf-pfs:InterestBearingBorrowingsCurrent)	IAS 1 66 h
130	1	credit	Monetary	iascf-pfs	Bank Borrowing, Current (iascf-pfs:BankBorrowingCurrent)	IAS-CP
131	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Current (iascf-pfs:DebenturesOtherLoansCurrent)	IAS-CP
132	1	credit	Monetary	iascf-pfs	Convertible Borrowing, Current (iascf-pfs:ConvertibleBorrowingCurrent)	IAS-CP
133	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Current (iascf-pfs:RedeemablePreferenceSharesCurrent)	IAS-CP
134	1	credit	Monetary	iascf-pfs	Finance Leases, Current (iascf-pfs:FinanceLeasesCurrent)	IAS-CP
135	1	credit	Monetary	iascf-pfs	Bank Overdrafts (iascf-pfs:BankOverdrafts)	IAS-CP
136	1	credit	Monetary	iascf-pfs	Other Borrowings, Current (iascf-pfs:OtherBorrowingsCurrent)	IAS-CP
137	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Current (iascf-pfs:NonInterestBearingBorrowingsCurrent)	IAS-CP
138	1	credit	Monetary	iascf-pfs	Deferred Income, Current (iascf-pfs:DeferredIncomeCurrent)	IAS-CP
139	1	credit	Monetary	iascf-pfs	Government Grants, Current (iascf-pfs:GovernmentGrantsCurrent)	IAS 20 24
140	1	credit	Monetary	iascf-pfs	Other Deferred Income, Current (iascf-pfs:OtherDeferredIncomeCurrent)	IAS-CP
141	1	credit	Monetary	iascf-pfs	Provisions, Current (iascf-pfs:ProvisionsCurrent)	IAS 1 66 j
142	1	credit	Monetary	iascf-pfs	Warranty Provision, Current (iascf-pfs:WarrantyProvisionCurrent)	IAS 1 73 d
143	1	credit	Monetary	iascf-pfs	Restructuring Provision, Current (iascf-pfs:RestructuringProvisionCurrent)	IAS 1 73 d
144	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Current (iascf-pfs:LegalProceedingsProvisionCurrent)	IAS 1 73 d
145	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Current (iascf-pfs:OnerousContractsProvisionCurrent)	IAS 1 73 d
146	1	credit	Monetary	iascf-pfs	Other Provisions, Current (iascf-pfs:OtherProvisionsCurrent)	IAS 1 73 d
147	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current (iascf-pfs:PostEmploymentBenefitObligationCurrent)	IAS 19; IAS 19 120 c i
148	1	credit	Monetary	iascf-pfs	Hedging Instruments, Current (iascf-pfs:CurrentLiabilitiesHedgingInstrumentsCurrent)	IAS-CP
149	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Current (iascf-pfs:ForwardCurrencyContractsCurrent)	IAS-CP
150	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Current (iascf-pfs:InterestRateSwapsCurrent)	IAS-CP
151	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Current (iascf-pfs:OtherHedgingInstrumentsCurrent)	IAS-CP
152	1	credit	Monetary	iascf-pfs	Current Tax Liabilities (iascf-pfs:CurrentTaxLiabilities)	IAS 12 69; IAS 1 66 i

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153	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current (iascf-pfs:TradeOtherPayablesCurrent)	IAS 1 66 h
154	1	credit	Monetary	iascf-pfs	Trade Payables, Current (iascf-pfs:TradePayablesCurrent)	IAS 1 66 h
155	1	credit	Monetary	iascf-pfs	Other Payables, Current (iascf-pfs:OtherPayablesCurrent)	IAS 1 66 h
156	1	credit	Monetary	iascf-pfs	Other Liabilities, Current (iascf-pfs:OtherLiabilitiesCurrent)	IAS-CP
157	0			iascf-pfs	<b>Income Statement (abstract) (iascf-pfs:IncomeStatement)</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 (iascf-pfs:NetProfitLossPeriodAfterTaxNetMinorityInterestsTransferredEquity)	IAS 1 75 i
159	-1	debit	Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss) (iascf-pfs:MinorityInterestsIncludedGroupProfitLoss)	IAS 27 26; IAS 1 75 h
160	1	credit	Monetary	iascf-pfs	Profit (Loss) After Tax and Before Minority Interests (iascf-pfs:ProfitLossAfterTaxBeforeMinorityInterests)	IAS 1 75 f
161	-1	debit	Monetary	iascf-pfs	Income Tax Expense (Income) (iascf-pfs:IncomeTaxExpenseIncome)	IAS 12 77; IAS 1 75 e
162	1	credit	Monetary	iascf-pfs	Profit (Loss) Before Tax (iascf-pfs:ProfitLossBeforeTax)	IAS-CP
163	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operation (iascf-pfs:GainLossDisposalDiscontinuingOperation)	IAS 35 39
164	1	credit	Monetary	iascf-pfs	Gains (Loss) on Remeasurement of Available for Sale Financial Assets (iascf-pfs:GainsLossRemeasurementAvailableSaleFinancialAssets)	IAS 39 169 c ii
165	1	credit	Monetary	iascf-pfs	Gain (Loss) on Financial Instruments Designated as Cash Flow Hedges (iascf-pfs:GainLossFinancialInstrumentsDesignatedCashFlowHedges)	IAS 39 170 a ii
166	1	credit	Monetary	iascf-pfs	Gain (Loss) from Derecognition of Available for Sale Financial Assets (iascf-pfs:GainLossDerecognitionAvailableSaleFinancialAssets)	IAS 39 170 c ii
167	-1	debit	Monetary	iascf-pfs	Finance Costs (iascf-pfs:FinanceCosts)	IAS 1 75 c
168	1	debit	Monetary	iascf-pfs	Interest Expense (iascf-pfs:InterestExpense)	IAS 39 170 c i
169	1	debit	Monetary	iascf-pfs	Interest Expense from Debentures and Other Loans (iascf-pfs:InterestExpenseDebenturesOtherLoans)	IAS-CP
170	1	debit	Monetary	iascf-pfs	Interest Expense from Finance Lease Obligations (iascf-pfs:InterestExpenseFinanceLeaseObligations)	IAS-CP
171	1	debit	Monetary	iascf-pfs	Interest Expense from Bank Borrowings (iascf-pfs:InterestExpenseBankBorrowings)	IAS-CP
172	1	debit	Monetary	iascf-pfs	Interest Expense from Other Financing Instruments (iascf-pfs:InterestExpenseOtherFinancingInstruments)	IAS-CP
173	1	debit	Monetary	iascf-pfs	Interest Expense from Redeemable Preference Shares (iascf-pfs:InterestExpenseRedeemablePreferenceShares)	IAS-CP
174	1	debit	Monetary	iascf-pfs	Interest Expense from Non Redeemable Preference Shares (iascf-pfs:InterestExpenseNonRedeemablePreferenceShares)	IAS-CP
175	1	debit	Monetary	iascf-pfs	Other Interest Expense (iascf-pfs:OtherInterestExpense)	IAS-CP
176	1	debit	Monetary	iascf-pfs	Amortisation of Discounts or Premiums Relating to Borrowings (iascf-pfs:AmortisationDiscountsPremiumsRelatingBorrowings)	IAS 23 5 b
177	1	debit	Monetary	iascf-pfs	Amortisation of Ancillary Costs Relating to Borrowing Arrangements (iascf-pfs:AmortisationAncillaryCostsRelatingBorrowingArrangements)	IAS 23 5 e
178	1	debit	Monetary	iascf-pfs	Foreign Exchange Losses from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:ForeignExchangeLossesForeignCurrencyBorrowingsRelatedInterestCosts)	IAS 23 5 e

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ID	Weight	Bal	Type	NS	Label	Reference
179	1	debit	Monetary	iascf-pfs	Loss on Redemption and Extinguishment of Debt (iascf-pfs:LossRedemptionExtinguishmentDebt)	IAS-CP
180	1	debit	Monetary	iascf-pfs	Other Finance Costs (iascf-pfs:OtherFinanceCosts)	IAS-SC
181	1	credit	Monetary	iascf-pfs	Income (Loss) from Investments (iascf-pfs:IncomeLossInvestments)	IAS-CP
182	1	credit	Monetary	iascf-pfs	Interest Earned on Loans (iascf-pfs:InterestEarnedLoans)	IAS-CP
183	1	credit	Monetary	iascf-pfs	Dividends from Trading Investments (iascf-pfs:DividendsTradingInvestments)	IAS-CP
184	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Trading Investments (iascf-pfs:GainLossDisposalTradingInvestments)	IAS-CP
185	1	credit	Monetary	iascf-pfs	Gain (Loss) on Trading Investments (iascf-pfs:GainLossTradingInvestments)	IAS 39 170 c ii
186	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Available for Sale Investments (iascf-pfs:GainLossDisposalAvailableSaleInvestments)	IAS-CP
187	1	credit	Monetary	iascf-pfs	Other Income (Losses) from Investments (iascf-pfs:OtherIncomeLossesInvestments)	IAS-CP
188	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments (iascf-pfs:ShareProfitLossEquityAccountedInvestments)	IAS 1 75 d
189	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries (iascf-pfs:ShareProfitLossEquityAccountedSubsidiaries)	IAS 27 29 b
190	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures (iascf-pfs:ShareProfitLossEquityAccountedJointVentures)	IAS 31 32
191	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates (iascf-pfs:ShareProfitLossEquityAccountedAssociates)	IAS 28 28
192	1	credit	Monetary	iascf-pfs	Other Non Operating Income (iascf-pfs:OtherNonOperatingIncome)	IAS-CP
193	-1	debit	Monetary	iascf-pfs	Other Non Operating Expenses (iascf-pfs:OtherNonOperatingExpenses)	IAS-CP
194	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations (iascf-pfs:ProfitLossOperations)	IAS 1 75 b
195	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by function] (iascf-pfs:ProfitLossOperationsFunction)	IAS 1 77
196	1	credit	Monetary	iascf-pfs	Gross Profit [by function] (iascf-pfs:GrossProfitFunction)	IAS 1 82
197	1	credit	Monetary	iascf-pfs	Revenue [by function] (iascf-pfs:RevenueFunction)	IAS 1 75 a
198	-1	debit	Monetary	iascf-pfs	Cost of Sales [by function] (iascf-pfs:CostSalesFunction)	IAS 1 82; IAS 2 37 a
199	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:OtherOperatingIncome)	IAS 1 80
200	1	credit	Monetary	iascf-pfs	Interest Income (iascf-pfs:InterestIncome)	IAS 18 35 b iii
201	1	credit	Monetary	iascf-pfs	Dividend Income (iascf-pfs:DividendIncome)	IAS 18 35 b v
202	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:ForeignExchangeGainForeignCurrencyBorrowingsRelatedInte restCosts)	IAS 23 5 e
203	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt (iascf-pfs:GainRedemptionExtinguishmentDebt)	IAS-CP
204	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:OtherOperatingIncomeOtherOperatingIncome)	IAS-CP
205	-1	debit	Monetary	iascf-pfs	Operating Expenses [by function] (iascf-pfs:OperatingExpensesFunction)	IAS 1 82
206	1	debit	Monetary	iascf-pfs	Marketing and Distribution Costs [by function] (iascf-pfs:MarketingDistributionCostsFunction)	IAS 1 82

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ID	Weight	Bal	Type	NS	Label	Reference
207	1	debit	Monetary	iascf-pfs	Research and Development [by function] (iascf-pfs:ResearchDevelopmentFunction)	IAS 38 41; IAS 38 115
208	1	debit	Monetary	iascf-pfs	Administrative Expenses [by function] (iascf-pfs:AdministrativeExpensesFunction)	IAS 1 82
209	1	debit	Monetary	iascf-pfs	Restructuring Costs [by function] (iascf-pfs:RestructuringCostsFunction)	IAS 8 16
210	1	debit	Monetary	iascf-pfs	Other Operating Expenses [by function] (iascf-pfs:OtherOperatingExpensesFunction)	IAS 1 82
211	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by nature] (iascf-pfs:ProfitLossOperationsNature)	IAS 1 77
212	1	credit	Monetary	iascf-pfs	Operating Revenue [by nature] (iascf-pfs:OperatingRevenueNature)	IAS 1 75 a
213	1	credit	Monetary	iascf-pfs	Sale of Goods (iascf-pfs:SaleGoods)	IAS 18 35 b i
214	1	credit	Monetary	iascf-pfs	Rendering of Services (iascf-pfs:RenderingServices)	IAS 18 35 b ii
215	1	credit	Monetary	iascf-pfs	Revenue from Construction Contracts (iascf-pfs:RevenueConstructionContracts)	IAS 11 39 a
216	1	credit	Monetary	iascf-pfs	Royalty Income (iascf-pfs:RoyaltyIncome)	IAS 18 35 b iv
217	1	credit	Monetary	iascf-pfs	Property Rental Income (iascf-pfs:PropertyRentalIncome)	IAS-CP
218	1	credit	Monetary	iascf-pfs	Other Operating Revenue (iascf-pfs:OtherOperatingRevenue)	IAS 1 80
219	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:OtherOperatingIncome)	IAS 1 80
220	1	credit	Monetary	iascf-pfs	Interest Income (iascf-pfs:InterestIncome)	IAS 18 35 b iii
221	1	credit	Monetary	iascf-pfs	Dividend Income (iascf-pfs:DividendIncome)	IAS 18 35 b v
222	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:ForeignExchangeGainForeignCurrencyBorrowingsRelatedInte restCosts)	IAS 23 5 e
223	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt (iascf-pfs:GainRedemptionExtinguishmentDebt)	IAS-CP
224	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:OtherOperatingIncomeOtherOperatingIncome)	IAS-CP
225	-1	debit	Monetary	iascf-pfs	Operating Expenses [by nature] (iascf-pfs:OperatingExpensesNature)	IAS-CP
226	1	debit	Monetary	iascf-pfs	Cost of Sales [by nature] (iascf-pfs:CostSalesNature)	IAS-CP
227	1	debit	Monetary	iascf-pfs	Costs of Goods Sold [by nature] (iascf-pfs:CostsGoodsSoldNature)	IAS 1 80
228	1	debit	Monetary	iascf-pfs	Costs of Services Sold [by nature] (iascf-pfs:CostsServicesSoldNature)	IAS 2 37 a
229	1	debit	Monetary	iascf-pfs	Employee Expenses [by nature] (iascf-pfs:EmployeeExpensesNature)	IAS 1 83
230	1	debit	Monetary	iascf-pfs	Wage and Salaries [by nature] (iascf-pfs:WageSalariesNature)	IAS 1 83
231	1	debit	Monetary	iascf-pfs	Short Term Employee Benefits [by nature] (iascf-pfs:ShortTermEmployeeBenefitsNature)	IAS 19 23
232	1	debit	Monetary	iascf-pfs	Defined Contribution Plans [by nature] (iascf-pfs:DefinedContributionPlansNature)	IAS 19 46
233	1	debit	Monetary	iascf-pfs	Defined Benefit Plans [by nature] (iascf-pfs:DefinedBenefitPlansNature)	IAS 19 61; IAS 19 120 f
234	1	debit	Monetary	iascf-pfs	Termination Benefits [by nature] (iascf-pfs:TerminationBenefitsNature)	IAS 19 142



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ID	Weight	Bal	Type	NS	Label	Reference
235	1	debit	Monetary	iascf-pfs	Equity Compensation Plans [by nature] (iascf-pfs:EquityCompensationPlansNature)	IAS 19 147 c
236	1	debit	Monetary	iascf-pfs	Other Long Term Benefits [by nature] (iascf-pfs:OtherLongTermBenefitsNature)	IAS 19 131
237	1	debit	Monetary	iascf-pfs	Other Employee Expenses [by nature] (iascf-pfs:OtherEmployeeExpensesNature)	IAS 1 83
238	1	debit	Monetary	iascf-pfs	Depreciation and Amortisation [by nature] (iascf-pfs:DepreciationAmortisationNature)	IAS 1 80
239	1	debit	Monetary	iascf-pfs	Research and Development [by nature] (iascf-pfs:ResearchDevelopmentNature)	IAS 38 115; IAS 38 41
240	1	debit	Monetary	iascf-pfs	Restructuring Costs [by nature] (iascf-pfs:RestructuringCostsNature)	IAS 8 16
241	1	debit	Monetary	iascf-pfs	Other Operating Expenses [by nature] (iascf-pfs:OtherOperatingExpensesNature)	IAS 1 80
242	0			iascf-pfs	<b>Breakdown of Ordinary and Extraordinary Net Profit (abstract)</b> <b>(iascf-pfs:BreakdownOrdinaryExtraordinaryNetProfit)</b>	IAS-CP
243	0	credit	Monetary	iascf-pfs	Net Profit (Loss) for Period, After Tax and Net of Minority Interests Transferred to Equity (iascf-pfs:BreakdownOrdinaryExtraordinaryNetProfitNetProfitLossPeriodAfterTaxNet MinorityInterestsTransferredEquity)	IAS 1 75 i
244	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), After Tax (iascf-pfs:ExtraordinaryItemsIncomeExpenseAfterTax)	IAS 1 75 g
245	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), Before Tax (iascf-pfs:ExtraordinaryItemsIncomeExpenseBeforeTax)	IAS 1 75 g
246	-1	debit	Monetary	iascf-pfs	Tax Expense (Income) Attributable to Extraordinary Items of Income or Expense (iascf-pfs:TaxExpenseIncomeAttributableExtraordinaryItemsIncomeExpense)	IAS 1 75 g
247	1	credit	Monetary	iascf-pfs	Share of Equity Accounted Extraordinary Item of Income (Expense) (iascf-pfs:ShareEquityAccountedExtraordinaryItemIncomeExpense)	IAS 28 28
248	1	credit	Monetary	iascf-pfs	Ordinary Items of Income and Expense, After Tax and Net of Minority Interests (iascf-pfs:OrdinaryItemsIncomeExpenseAfterTaxNetMinorityInterests)	IAS-CP
249	0			iascf-pfs	<b>Earnings Per Share (abstract) (iascf-pfs:EarningsPerShare)</b>	IAS 33 47; IAS 33 48
250	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share (iascf-pfs:BasicEarningsLossPerShare)	IAS 33 48; IAS 33 47
251	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Including Discontinued Operations (iascf-pfs:BasicEarningsLossPerShareIncludingDiscontinuedOperations)	IAS-CP
252	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Excluding Discontinued Operations (iascf-pfs:BasicEarningsLossPerShareExcludingDiscontinuedOperations)	IAS-CP
253	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share (iascf-pfs:DilutedEarningsLossPerShare)	IAS 33 48; IAS 33 47
254	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Including Discontinuing Operations (iascf-pfs:DilutedEarningsLossPerShareIncludingDiscontinuingOperations)	IAS-CP
255	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Excluding Discontinuing Operations (iascf-pfs:DilutedEarningsLossPerShareExcludingDiscontinuingOperations)	IAS-CP
256	0			iascf-pfs	<b>Statement of Cash Flows (abstract) (iascf-pfs:StatementCashFlows)</b>	IAS 1 90; IAS 1 7 d
257	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Ending Balance (iascf-pfs:CashCashEquivalentsEndingBalance)	IAS-CP
258	1		Monetary	iascf-pfs	Net Increase (Decrease) in Cash and Cash Equivalents (iascf-pfs:NetIncreaseDecreaseCashCashEquivalents)	IAS-CP

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ID	Weight	Bal	Type	NS	Label	Reference
259	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Operating Activities (iascf-pfs:NetCashFlowsUsedOperatingActivities)	IAS 7 10
260	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Direct Method] (iascf-pfs:CashFlowsUsedOperationsDirectMethod)	IAS 7 18 a
261	1		Monetary	iascf-pfs	Cash Receipts from Customers (iascf-pfs:CashReceiptsCustomers)	IAS 7 14 b; IAS 7 14 a
262	1		Monetary	iascf-pfs	Cash Receipts from Government Grants (iascf-pfs:CashReceiptsGovernmentGrants)	IAS-CP
263	-1		Monetary	iascf-pfs	Cash Payments to Suppliers and Employees (iascf-pfs:CashPaymentsSuppliersEmployees)	IAS 7 14 c
264	1		Monetary	iascf-pfs	Cash Payments to Suppliers (iascf-pfs:CashPaymentsSuppliers)	IAS 7 18 b; IAS 7 14 c
265	1		Monetary	iascf-pfs	Cash Payments to Employees (iascf-pfs:CashPaymentsEmployees)	IAS 7 14 d; IAS 7 18 b
266	-1		Monetary	iascf-pfs	Cash Payments for Research and Development Expenditures (iascf-pfs:CashPaymentsResearchDevelopmentExpenditures)	IAS-CP
267	-1		Monetary	iascf-pfs	Cash Payments for Warranty Claims (iascf-pfs:CashPaymentsWarrantyClaims)	IAS-CP
268	-1		Monetary	iascf-pfs	Cash Payments to Third Parties on Share Options (iascf-pfs:CashPaymentsThirdPartiesShareOptions)	IAS-CP
269	-1		Monetary	iascf-pfs	Cash Payments for Employee Benefit Plans (iascf-pfs:CashPaymentsEmployeeBenefitPlans)	IAS 7 14 d
270	-1		Monetary	iascf-pfs	Cash Payments for Restructuring Expenditures (iascf-pfs:CashPaymentsRestructuringExpenditures)	IAS-CP
271	-1		Monetary	iascf-pfs	Cash Payments Received and Remitted for Value Added Taxes (iascf-pfs:CashPaymentsReceivedRemittedValueAddedTaxes)	IAS-CP
272	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operations (iascf-pfs:OtherCashFlowsUsedOperations)	IAS-CP
273	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Indirect Method] (iascf-pfs:CashFlowsUsedOperationsIndirectMethod)	IAS 7 18 b
274	1		Monetary	iascf-pfs	Cash Flows Before Changes in Working Capital (iascf-pfs:CashFlowsBeforeChangesWorkingCapital)	IAS 7 Appendix
275	1		Monetary	iascf-pfs	Profit (Loss) From Operations (iascf-pfs:CashFlowsBeforeChangesWorkingCapitalProfitLossOperations)	IAS-CP
276	1		Monetary	iascf-pfs	Adjustments to Reconcile to Profit (Loss) From Operations (iascf-pfs:AdjustmentsReconcileProfitLossOperations)	
277	1		Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss) (iascf-pfs:AdjustmentsReconcileProfitLossOperationsMinorityInterests IncludedGroupProfitLoss)	IAS 7 20 b
278	-1		Monetary	iascf-pfs	Interest Expense (iascf-pfs:AdjustmentsReconcileProfitLossOperationsInterestExpense )	IAS 7 31
279	1		Monetary	iascf-pfs	Interest Income Relating to Cash Flows from Operating Activities (iascf-pfs:InterestIncomeRelatingCashFlowsOperatingActivities)	IAS 7 Appendix
280	1		Monetary	iascf-pfs	Dividend Income Relating to Cash Flows from Operating Activities (iascf-pfs:DividendIncomeRelatingCashFlowsOperatingActivities)	IAS 7 18 b

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ID	Weight	Bal	Type	NS	Label	Reference
281	1		Monetary	iascf-pfs	Income Tax (Expense) Income Relating to Cash Flows from Operating Activities (iascf-pfs:IncomeTaxExpenseIncomeRelatingCashFlowsOperatingActivities)	IAS 7 Appendix
282	-1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLossEquityAccountedInvestments)	IAS 7 20 b
283	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLossEquityAccountedInvestmentsShareProfitLossEquityAccountedSubsidiaries)	IAS 7 37
284	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLossEquityAccountedInvestmentsShareProfitLossEquityAccountedJointVentures)	IAS 7 37
285	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates (iascf-pfs:AdjustmentsReconcileProfitLossOperationsShareProfitLossEquityAccountedInvestmentsShareProfitLossEquityAccountedAssociates)	IAS 7 37
286	1		Monetary	iascf-pfs	Other Adjustments to Reconcile to Profit (Loss) From Operations (iascf-pfs:OtherAdjustmentsReconcileProfitLossOperations)	IAS 7 20 b
287	1		Monetary	iascf-pfs	Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity (iascf-pfs:CashFlowsBeforeChangesWorkingCapitalProfitLossOperationsNetProfitLossPeriodAfterTaxNetMinorityInterestsTransferredEquity)	IAS 7 18 b
288	1		Monetary	iascf-pfs	Non Cash Adjustments Relating to Cash Flows from Operating Activities (iascf-pfs:NonCashAdjustmentsRelatingCashFlowsOperatingActivities)	IAS 7 18 b
289	1		Monetary	iascf-pfs	Depreciation Relating to Cash Flows from Operating Activities (iascf-pfs:DepreciationRelatingCashFlowsOperatingActivities)	IAS 7 20 b
290	1		Monetary	iascf-pfs	Amortisation Relating to Cash Flows from Operating Activities (iascf-pfs:AmortisationRelatingCashFlowsOperatingActivities)	IAS 7 20 b
291	1		Monetary	iascf-pfs	Impairment Charge (Reversal) Relating to Cash Flows from Operating Activities (iascf-pfs:ImpairmentChargeReversalRelatingCashFlowsOperatingActivities)	IAS 7 20 b
292	1		Monetary	iascf-pfs	Unrealised Foreign Currency Gain (Loss) Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedForeignCurrencyGainLossRelatingCashFlowsOperatingActivities)	IAS 7 20 b
293	-1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossRelatingCashFlowsOperatingActivities)	IAS 7 18 b
294	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Investment Property Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossInvestmentPropertyRelatingCashFlowsOperatingActivities)	IAS-CP

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295	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Biological Assets Relating to Cash Flows from Operating Activities (iascf-pfs:UnrealisedFairValueGainLossBiologicalAssetsRelatingCashFlowsOperatingActivities)	IAS-CP
296	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
297	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
298	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
299	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
300	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
301	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
302	1		Monetary	iascf-pfs	Increase (Decrease) in Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:IncreaseDecreaseProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
303	-1		Monetary	iascf-pfs	Reversal of Unused Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:ReversalUnusedProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
304	1		Monetary	iascf-pfs	Reversal of Unused Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:ReversalUnusedRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
305	1		Monetary	iascf-pfs	Reversal of Unused Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:ReversalUnusedNonRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
306	1		Monetary	iascf-pfs	Recognition of Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:RecognitionProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b

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ID	Weight	Bal	Type	NS	Label	Reference
307	1		Monetary	iascf-pfs	Recognition of Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:RecognitionRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
308	1		Monetary	iascf-pfs	Recognition of Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:RecognitionNonRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
309	-1		Monetary	iascf-pfs	Utilisation of Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:UtilisationProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
310	1		Monetary	iascf-pfs	Utilisation of Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:UtilisationRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
311	1		Monetary	iascf-pfs	Utilisation of Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:UtilisationNonRestructuringProvisionsRelatingCashFlowsOperatingActivities)	IAS 7 20 b
312	1		Monetary	iascf-pfs	Increase (Decrease) in Deferred Items Relating to Cash Flows from Operating Activities (iascf-pfs:IncreaseDecreaseDeferredItemsRelatingCashFlowsOperatingActivities)	IAS 7 18 b
313	1		Monetary	iascf-pfs	Other Non Cash Adjustments Relating to Cash Flows from (Used in) Operating Activities (iascf-pfs:OtherNonCashAdjustmentsRelatingCashFlowsUsedOperatingActivities)	IAS-CP
314	1		Monetary	iascf-pfs	Items Classified As Investing Activities (iascf-pfs:ItemsClassifiedInvestingActivities)	IAS-SC
315	-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
316	-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
317	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Intangible Assets Relating to Cash Flows from Operating Activities (iascf-pfs:GainLossDisposalIntangibleAssetsRelatingCashFlowsOperatingActivities)	IAS-CP
318	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Financial Instruments Relating to Cash Flows from Operating Activities (iascf-pfs:GainLossDisposalFinancialInstrumentsRelatingCashFlowsOperatingActivities)	IAS 7 18 b
319	1		Monetary	iascf-pfs	Share of Profit (Loss) from Investments Relating to Cash Flows from Operating Activities (iascf-pfs:ShareProfitLossInvestmentsRelatingCashFlowsOperatingActivities)	IAS 7 15

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ID	Weight	Bal	Type	NS	Label	Reference
320	1		Monetary	iascf-pfs	Increase (Decrease) in Working Capital (iascf-pfs:IncreaseDecreaseWorkingCapital)	IAS 7 Appendix
321	-1		Monetary	iascf-pfs	Increase (Decrease) in Construction Contract Work in Progress (iascf-pfs:IncreaseDecreaseConstructionContractWorkProgress)	IAS-CP
322	-1		Monetary	iascf-pfs	Increase (Decrease) in Inventories (iascf-pfs:IncreaseDecreaseInventories)	IAS 7 20 a
323	-1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Receivables (iascf-pfs:IncreaseDecreaseTradeOtherReceivables)	IAS 7 20 a
324	-1		Monetary	iascf-pfs	Increase (Decrease) in Prepayments (iascf-pfs:IncreaseDecreasePrepayments)	IAS 7 20 a
325	-1		Monetary	iascf-pfs	Increase (Decrease) in Financial Instruments Held For Trading (iascf-pfs:IncreaseDecreaseFinancialInstrumentsHeldTrading)	IAS 7 15
326	-1		Monetary	iascf-pfs	Increase (Decrease) in Other Assets, Current (iascf-pfs:IncreaseDecreaseOtherAssetsCurrent)	IAS 7 20 a
327	1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Payables (iascf-pfs:IncreaseDecreaseTradeOtherPayables)	IAS 7 20 a
328	1		Monetary	iascf-pfs	Increase (Decrease) in Tax Payable (iascf-pfs:IncreaseDecreaseTaxPayable)	IAS 7 20 a
329	1		Monetary	iascf-pfs	Increase (Decrease) in Other Liabilities, Current (iascf-pfs:IncreaseDecreaseOtherLiabilitiesCurrent)	IAS 7 20 a
330	1		Monetary	iascf-pfs	Other Increases (Decreases) in Working Capital (iascf-pfs:OtherIncreasesDecreasesWorkingCapital)	IAS 7 18 b
331	1		Monetary	iascf-pfs	Financing and Taxation Flows (iascf-pfs:FinancingTaxationFlows)	IAS-SC
332	1		Monetary	iascf-pfs	Dividends Received Classified as Operating (iascf-pfs:DividendsReceivedClassifiedOperating)	IAS 7 33; IAS 7 31
333	-1		Monetary	iascf-pfs	Dividends Paid Classified as Operating (iascf-pfs:DividendsPaidClassifiedOperating)	IAS 7 33; IAS 7 31
334	1		Monetary	iascf-pfs	Interest Received Classified as Operating (iascf-pfs:InterestReceivedClassifiedOperating)	IAS 7 31
335	-1		Monetary	iascf-pfs	Interest Paid Classified as Operating (iascf-pfs:InterestPaidClassifiedOperating)	IAS 7 31; IAS 7 33
336	1		Monetary	iascf-pfs	Income Taxes Refunded (iascf-pfs:IncomeTaxesRefunded)	IAS 7 35
337	-1		Monetary	iascf-pfs	Income Taxes Paid (iascf-pfs:IncomeTaxesPaid)	IAS 7 35
338	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Operating) (iascf-pfs:CashFlowsExtraordinaryItemsOperating)	IAS 7 29
339	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operating Activities (iascf-pfs:OtherCashFlowsUsedOperatingActivities)	IAS-CP
340	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Investing Activities (iascf-pfs:NetCashFlowsUsedInvestingActivities)	IAS 7 10
341	-1		Monetary	iascf-pfs	Acquisitions Relating to Cash Flows from Investing Activities (iascf-pfs:AcquisitionsRelatingCashFlowsInvestingActivities)	IAS-CP
342	1		Monetary	iascf-pfs	Payments to Acquire Property Plant and Equipment (iascf-pfs:PaymentsAcquirePropertyPlantEquipment)	IAS 7 16 a
343	1		Monetary	iascf-pfs	Payments to Capitalise Expenditures (iascf-pfs:PaymentsCapitaliseExpenditures)	IAS 7 16 a

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ID	Weight	Bal	Type	NS	Label	Reference
344	1		Monetary	iascf-pfs	Interest Capitalised on Construction of Assets (iascf-pfs:InterestCapitalisedConstructionAssets)	IAS 7 31
345	1		Monetary	iascf-pfs	Capitalised Development Costs (iascf-pfs:CapitalisedDevelopmentCosts)	IAS 7 31
346	1		Monetary	iascf-pfs	Other Capitalised Costs (iascf-pfs:OtherCapitalisedCosts)	IAS 7 31
347	1		Monetary	iascf-pfs	Payments to Acquire Investment Property (iascf-pfs:PaymentsAcquireInvestmentProperty)	IAS 7 16 a
348	1		Monetary	iascf-pfs	Payments to Acquire Intangible Assets (iascf-pfs:PaymentsAcquireIntangibleAssets)	IAS 7 16 a
349	1		Monetary	iascf-pfs	Payments to Acquire Biological Assets (iascf-pfs:PaymentsAcquireBiologicalAssets)	IAS 7 16 a
350	1		Monetary	iascf-pfs	Payments to Acquire Subsidiaries, Net of Cash Acquired (iascf-pfs:PaymentsAcquireSubsidiariesNetCashAcquired)	IAS 7 39
351	1		Monetary	iascf-pfs	Payments to Acquire Associates (iascf-pfs:PaymentsAcquireAssociates)	IAS 7 16 c
352	1		Monetary	iascf-pfs	Payments to Acquire Joint Ventures, Net of Cash Acquired (iascf-pfs:PaymentsAcquireJointVenturesNetCashAcquired)	IAS 7 16 c; IAS 7 16 d
353	1		Monetary	iascf-pfs	Payments to Acquire Other Financial Assets (iascf-pfs:PaymentsAcquireOtherFinancialAssets)	IAS 7 16 c
354	1		Monetary	iascf-pfs	Payments to Acquire Financial Instruments Held for Trading (iascf-pfs:PaymentsAcquireFinancialInstrumentsHeldTrading)	IAS 7 16 c
355	1		Monetary	iascf-pfs	Payments to Acquire Held to Maturity Investments (iascf-pfs:PaymentsAcquireHeldMaturityInvestments)	IAS 7 16 c
356	1		Monetary	iascf-pfs	Payments to Acquire Available for Sale Financial Assets (iascf-pfs:PaymentsAcquireAvailableSaleFinancialAssets)	IAS 7 16 c
357	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
358	1		Monetary	iascf-pfs	Payments to Acquire Other Assets (iascf-pfs:PaymentsAcquireOtherAssets)	IAS-CP
359	1		Monetary	iascf-pfs	Disposals Relating to Cash Flows from Investing Activities (iascf-pfs:DisposalsRelatingCashFlowsInvestingActivities)	IAS-CP
360	1		Monetary	iascf-pfs	Proceeds from Disposal of Property Plant and Equipment (iascf-pfs:ProceedsDisposalPropertyPlantEquipment)	IAS 7 16 b
361	1		Monetary	iascf-pfs	Proceeds from Disposal of Investment Property (iascf-pfs:ProceedsDisposalInvestmentProperty)	IAS 7 16 b
362	1		Monetary	iascf-pfs	Proceeds from Disposal of Intangible Assets (iascf-pfs:ProceedsDisposalIntangibleAssets)	IAS 7 16 b
363	1		Monetary	iascf-pfs	Proceeds from Disposal of Biological Assets (iascf-pfs:ProceedsDisposalBiologicalAssets)	IAS 7 16 b
364	1		Monetary	iascf-pfs	Proceeds from Disposal of Subsidiaries, Net of Cash Disposed (iascf-pfs:ProceedsDisposalSubsidiariesNetCashDisposed)	IAS 7 39
365	1		Monetary	iascf-pfs	Proceeds from Disposal of Associates (iascf-pfs:ProceedsDisposalAssociates)	IAS 7 16 d
366	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures, Net of Cash Disposed (iascf-pfs:ProceedsDisposalJointVenturesNetCashDisposed)	IAS 7 16 d

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ID	Weight	Bal	Type	NS	Label	Reference
367	1		Monetary	iascf-pfs	Proceeds from Disposal of Proportionatly Consolidated Joint Ventures, Net of Cash Disposed (iascf-pfs:ProceedsDisposalProportionatlyConsolidatedJointVenturesNetCashDisposed)	IAS 7 38
368	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures Not Proportionally Consolidated (iascf-pfs:ProceedsDisposalJointVenturesNotProportionallyConsolidated)	IAS 7 37
369	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Financial Assets (iascf-pfs:ProceedsDisposalOtherFinancialAssets)	IAS 7 16 d
370	1		Monetary	iascf-pfs	Proceeds from Disposal of Financial Instruments Held for Trading (iascf-pfs:ProceedsDisposalFinancialInstrumentsHeldTrading)	IAS 7 16 d
371	1		Monetary	iascf-pfs	Proceeds from Disposal of Held to Maturity Investments (iascf-pfs:ProceedsDisposalHeldMaturityInvestments)	IAS 7 16 d
372	1		Monetary	iascf-pfs	Proceeds from Disposal of Available for Sale Financial Assets (iascf-pfs:ProceedsDisposalAvailableSaleFinancialAssets)	IAS 7 16 d
373	1		Monetary	iascf-pfs	Proceeds from Disposal of Originated Loans and Receivables from Investing Activities (iascf-pfs:ProceedsDisposalOriginatedLoansReceivablesInvestingActivities)	IAS 7 16 f
374	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Assets (iascf-pfs:ProceedsDisposalOtherAssets)	IAS-CP
375	1		Monetary	iascf-pfs	Dividends Received Classified as Investing (iascf-pfs:DividendsReceivedClassifiedInvesting)	IAS 7 33; IAS 7 31
376	1		Monetary	iascf-pfs	Interest Received Classified as Investing (iascf-pfs:InterestReceivedClassifiedInvesting)	IAS 7 33; IAS 7 31
377	-1		Monetary	iascf-pfs	Cash Advances and Loans Made (iascf-pfs:CashAdvancesLoans)	IAS 7 16 e
378	-1		Monetary	iascf-pfs	Repayment of Cash Advances and Loans Made (iascf-pfs:RepaymentCashAdvancesLoans)	IAS 7 16 f
379	1		Monetary	iascf-pfs	Cash Flows from (Used in) Extraordinary Items (Investing) (iascf-pfs:CashFlowsUsedExtraordinaryItemsInvesting)	IAS 7 29
380	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Investing Activities (iascf-pfs:OtherCashFlowsUsedInvestingActivities)	IAS-CP
381	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Financing Activities (iascf-pfs:NetCashFlowsUsedFinancingActivities)	IAS 7 10
382	1		Monetary	iascf-pfs	Proceeds from Cash Flows from Financing Activities (iascf-pfs:ProceedsCashFlowsFinancingActivities)	IAS-CP
383	1		Monetary	iascf-pfs	Proceeds from Issue of Equity Instruments (iascf-pfs:ProceedsIssueEquityInstruments)	IAS 7 17 a
384	1		Monetary	iascf-pfs	Proceeds from Issue of Financial Liability Instruments (iascf-pfs:ProceedsIssueFinancialLiabilityInstruments)	IAS 7 17 c
385	1		Monetary	iascf-pfs	Proceeds from Finance Lease (iascf-pfs:ProceedsFinanceLease)	IAS-CP
386	1		Monetary	iascf-pfs	Proceeds from Issue of Compound Financial Instruments (iascf-pfs:ProceedsIssueCompoundFinancialInstruments)	IAS-CP
387	1		Monetary	iascf-pfs	Proceeds from Issue of Treasury Shares (iascf-pfs:ProceedsIssueTreasuryShares)	IAS 7 17 b
388	-1		Monetary	iascf-pfs	Repayments Relating to Cash Flows from Financing Activities (iascf-pfs:RepaymentsRelatingCashFlowsFinancingActivities)	IAS-CP



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ID	Weight	Bal	Type	NS	Label	Reference
389	1		Monetary	iascf-pfs	Repurchase of Equity Instruments (iascf-pfs:RepurchaseEquityInstruments)	IAS-CP
390	1		Monetary	iascf-pfs	Repayment of Financial Liability Instruments (iascf-pfs:RepaymentFinancialLiabilityInstruments)	IAS 7 17 d
391	1		Monetary	iascf-pfs	Redemption of Compound Financial Instruments (iascf-pfs:RedemptionCompoundFinancialInstruments)	IAS-CP
392	1		Monetary	iascf-pfs	Repayment of Finance Lease Liabilities (iascf-pfs:RepaymentFinanceLeaseLiabilities)	IAS 7 17 e
393	1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:PurchaseTreasuryShares)	IAS 7 17 b
394	-1		Monetary	iascf-pfs	Interest Paid Classified as Financing (iascf-pfs:InterestPaidClassifiedFinancing)	IAS 7 31
395	-1		Monetary	iascf-pfs	Dividends Paid Classified as Financing (iascf-pfs:DividendsPaidClassifiedFinancing)	IAS 7 31
396	1		Monetary	iascf-pfs	Dividends Paid to Minority Interests (iascf-pfs:DividendsPaidMinorityInterests)	IAS-CP
397	1		Monetary	iascf-pfs	Dividends Paid by Reporting Enterprise (iascf-pfs:DividendsPaidReportingEnterprise)	IAS-CP
398	1		Monetary	iascf-pfs	Cash Advances from Related Parties (iascf-pfs:CashAdvancesRelatedParties)	IAS-CP
399	-1		Monetary	iascf-pfs	Repayment of Cash Advances from Related Parties (iascf-pfs:RepaymentCashAdvancesRelatedParties)	IAS-CP
400	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Financing) (iascf-pfs:CashFlowsExtraordinaryItemsFinancing)	IAS 7 29
401	1		Monetary	iascf-pfs	Bank Overdrafts Increased (Decreased) (iascf-pfs:BankOverdraftsIncreasedDecreased)	IAS-CP
402	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Financing Activities (iascf-pfs:OtherCashFlowsUsedFinancingActivities)	IAS-CP
403	1		Monetary	iascf-pfs	Effect of Exchange Rate Changes on Cash and Cash Equivalents (iascf-pfs:EffectExchangeRateChangesCashCashEquivalents)	IAS 7 25; IAS 7 28
404	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Beginning Balance (iascf-pfs:CashCashEquivalentsBeginningBalance)	IAS 1 66 g
405	0			iascf-pfs	<b>Statement of Changes in Equity (abstract) (iascf-pfs:StatementChangesEquity)</b>	IAS 1 7 c; IAS 1 86
406	0			iascf-pfs	<b>Issued Capital Movements (abstract) (iascf-pfs:IssuedCapitalMovements)</b>	IAS 1 86 f
407	0	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance (iascf-pfs:ShareCapitalOrdinarySharesEndingBalance)	IAS 1 86 f
408	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Changes (iascf-pfs:ShareCapitalOrdinarySharesChanges)	IAS 1 86 f
409	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesIssuanceOrdinaryShares)	IAS 1 86
410	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:ShareCapitalOrdinarySharesChangesEquityMovementsResultingBusi nessCombination)	IAS 1 86
411	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:ShareCapitalOrdinarySharesChangesExerciseOptionsRightsWarrant s)	IAS 1 86
412	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesPurchaseTreasuryShares)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
413	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesSaleTreasuryShares)	IAS 1 86
414	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesConversionDebtEquity)	IAS 1 86
415	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:ShareCapitalOrdinarySharesChangesConversionEquityDebt)	IAS 1 86
416	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:ShareCapitalOrdinarySharesChangesIssuanceShareDividends)	IAS 1 86
417	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:ShareCapitalOrdinarySharesChangesIssuanceBonusShares)	IAS 1 86
418	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:ShareCapitalOrdinarySharesChangesCapitalReduction)	IAS 1 86
419	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
420	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
421	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:ShareCapitalOrdinarySharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86
422	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
423	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:ShareCapitalOrdinarySharesChangesDeferredTaxAdjustment)	IAS 12 62 b; IAS 12 64; IAS 12 63
424	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:ShareCapitalOrdinarySharesChangesOtherMovementsEquity)	IAS 1 86
425	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Restated Balance (iascf-pfs:ShareCapitalOrdinarySharesRestatedBalance)	IAS 1 86 f
426	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Prior Period Adjustments (iascf-pfs:ShareCapitalOrdinarySharesPriorPeriodAdjustments)	IAS 1 86 f
427	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Beginning Balance, Originally Stated (iascf-pfs:ShareCapitalOrdinarySharesBeginningBalanceOriginallyStated)	IAS 1 86 f
428	0	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance (iascf-pfs:SharePremiumOrdinarySharesEndingBalance)	IAS 1 86 f
429	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Changes (iascf-pfs:SharePremiumOrdinarySharesChanges)	IAS 1 86 f
430	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:SharePremiumOrdinarySharesChangesIssuanceOrdinaryShares)	IAS 1 86
431	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:SharePremiumOrdinarySharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
432	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:SharePremiumOrdinarySharesChangesExerciseOptionsRightsWarrants)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
433	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:SharePremiumOrdinarySharesChangesPurchaseTreasuryShares)	IAS 1 86
434	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:SharePremiumOrdinarySharesChangesConversionDebtEquity)	IAS 1 86
435	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:SharePremiumOrdinarySharesChangesConversionEquityDebt)	IAS 1 86
436	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:SharePremiumOrdinarySharesChangesCapitalReduction)	IAS 1 86
437	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:SharePremiumOrdinarySharesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
438	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:SharePremiumOrdinarySharesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
439	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:SharePremiumOrdinarySharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86
440	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:SharePremiumOrdinarySharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
441	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:SharePremiumOrdinarySharesChangesTransferSharePremium)	IAS 1 86
442	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:SharePremiumOrdinarySharesChangesDeferredTaxAdjustment)	IAS 12 62 d
443	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:SharePremiumOrdinarySharesChangesOtherMovementsEquity)	IAS 1 86
444	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Restated Balance (iascf-pfs:SharePremiumOrdinarySharesRestatedBalance)	IAS 1 86 f
445	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Prior Period Adjustments (iascf-pfs:SharePremiumOrdinarySharesPriorPeriodAdjustments)	IAS 1 86 f
446	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Beginning Balance, Originally Stated (iascf-pfs:SharePremiumOrdinarySharesBeginningBalanceOriginallyStated)	IAS 1 86 f
447	0	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance (iascf-pfs:ShareCapitalPreferenceSharesEndingBalance)	IAS 1 86 f
448	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Changes (iascf-pfs:ShareCapitalPreferenceSharesChanges)	IAS 1 86 f
449	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:ShareCapitalPreferenceSharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
450	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:ShareCapitalPreferenceSharesChangesIssuancePreferenceShares)	IAS 1 86
451	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesConversionDebtEquity)	IAS 1 86
452	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:ShareCapitalPreferenceSharesChangesConversionEquityDebt)	IAS 1 86
453	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:ShareCapitalPreferenceSharesChangesCapitalReduction)	IAS 1 86

**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
454	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
455	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
456	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:ShareCapitalPreferenceSharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86
457	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
458	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:ShareCapitalPreferenceSharesChangesDeferredTaxAdjustment)	IAS 12 62 c; IAS 12 62 a
459	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:ShareCapitalPreferenceSharesChangesOtherMovementsEquity)	IAS 1 86
460	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Restated Balance (iascf-pfs:ShareCapitalPreferenceSharesRestatedBalance)	IAS 1 86 f
461	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Prior Period Adjustments (iascf-pfs:ShareCapitalPreferenceSharesPriorPeriodAdjustments)	IAS 1 86 f
462	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Beginning Balance, Originally Stated (iascf-pfs:ShareCapitalPreferenceSharesBeginningBalanceOriginallyStated)	IAS 1 86 f
463	0	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance (iascf-pfs:SharePremiumPreferenceSharesEndingBalance)	IAS 1 86 f
464	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Changes (iascf-pfs:SharePremiumPreferenceSharesChanges)	IAS 1 86 f
465	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:SharePremiumPreferenceSharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
466	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:SharePremiumPreferenceSharesChangesIssuancePreferenceShares)	IAS 1 86
467	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:SharePremiumPreferenceSharesChangesConversionDebtEquity)	IAS 1 86
468	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:SharePremiumPreferenceSharesChangesConversionEquityDebt)	IAS 1 86
469	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:SharePremiumPreferenceSharesChangesCapitalReduction)	IAS 1 86
470	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:SharePremiumPreferenceSharesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
471	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:SharePremiumPreferenceSharesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
472	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:SharePremiumPreferenceSharesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
473	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:SharePremiumPreferenceSharesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
474	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:SharePremiumPreferenceSharesChangesTransferSharePremium)	IAS 1 86
475	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:SharePremiumPreferenceSharesChangesDeferredTaxAdjustment)	IAS 12 62 c; IAS 12 62 a
476	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:SharePremiumPreferenceSharesChangesOtherMovementsEquity)	IAS 1 86
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	Share Premium, Preference Shares, Beginning Balance, Originally Stated (iascf-pfs:SharePremiumPreferenceSharesBeginningBalanceOriginallyStated)	IAS 1 86 f
480	0			iascf-pfs	<b>Subscribed Capital Movements (abstract)</b> <b>(iascf-pfs:SubscribedCapitalMovements)</b>	IAS 1 86 f
481	0	credit	Monetary	iascf-pfs	Subscribed Capital, Ending Balance (iascf-pfs:SubscribedCapitalEndingBalance)	IAS 1 86 f
482	1		Monetary	iascf-pfs	Subscribed Capital, Changes (iascf-pfs:SubscribedCapitalChanges)	IAS 1 86 f
483	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:SubscribedCapitalChangesIssuanceOrdinaryShares)	IAS 1 86
484	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:SubscribedCapitalChangesSaleSubscribedCapital)	IAS 1 86
485	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:SubscribedCapitalChangesCancellationSubscribedCapital)	IAS 1 86
486	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:SubscribedCapitalChangesDeferredTaxAdjustment)	IAS 12 62 a; IAS 12 62 c
487	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:SubscribedCapitalChangesOtherMovementsEquity)	IAS 1 86
488	1		Monetary	iascf-pfs	Subscribed Capital, Restated Balance (iascf-pfs:SubscribedCapitalRestatedBalance)	IAS 1 86 f
489	1		Monetary	iascf-pfs	Subscribed Capital, Prior Period Adjustments (iascf-pfs:SubscribedCapitalPriorPeriodAdjustments)	IAS 1 86 f
490	1		Monetary	iascf-pfs	Subscribed Capital, Beginning Balance, Originally Stated (iascf-pfs:SubscribedCapitalBeginningBalanceOriginallyStated)	IAS 1 86 f
491	0			iascf-pfs	<b>Reserves Movements (abstract) (iascf-pfs:ReservesMovements)</b>	IAS 1 66 m
492	0	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance (iascf-pfs:CapitalRedemptionReservesEndingBalance)	IAS 1 86 f
493	1		Monetary	iascf-pfs	Capital Redemption Reserves, Changes (iascf-pfs:CapitalRedemptionReservesChanges)	IAS 1 86 f
494	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:CapitalRedemptionReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
495	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:CapitalRedemptionReservesChangesPurchaseTreasuryShares)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
496	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:CapitalRedemptionReservesChangesIssuanceBonusShares)	IAS 1 86
497	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:CapitalRedemptionReservesChangesCapitalReduction)	IAS 1 86
498	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:CapitalRedemptionReservesChangesReclassificationAssets)	IAS 1 86
499	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:CapitalRedemptionReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
500	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:CapitalRedemptionReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
501	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:CapitalRedemptionReservesChangesDeferredTaxAdjustment)	IAS 12 62 a; IAS 12 62 c
502	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:CapitalRedemptionReservesChangesOtherMovementsEquity)	IAS 1 86
503	1		Monetary	iascf-pfs	Capital Redemption Reserves, Restated Balance (iascf-pfs:CapitalRedemptionReservesRestatedBalance)	IAS 1 86 f
504	1		Monetary	iascf-pfs	Capital Redemption Reserves, Prior Period Adjustments (iascf-pfs:CapitalRedemptionReservesPriorPeriodAdjustments)	IAS 1 86 f
505	1		Monetary	iascf-pfs	Capital Redemption Reserves, Beginning Balance, Originally Stated (iascf-pfs:CapitalRedemptionReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
506	0	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance (iascf-pfs:MergerReservesEndingBalance)	IAS 1 86 f
507	1		Monetary	iascf-pfs	Merger Reserves, Changes (iascf-pfs:MergerReservesChanges)	IAS 1 86 f
508	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:MergerReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
509	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:MergerReservesChangesPaymentsCashDividends)	IAS 1 86
510	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:MergerReservesChangesIssuanceShareDividends)	IAS 1 86
511	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:MergerReservesChangesIssuanceBonusShares)	IAS 1 86
512	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:MergerReservesChangesCapitalReduction)	IAS 1 86
513	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:MergerReservesChangesReclassificationAssets)	IAS 1 86
514	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:MergerReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
515	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:MergerReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
516	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:MergerReservesChangesOtherMovementsEquity)	IAS 1 86
517	1		Monetary	iascf-pfs	Merger Reserves, Restated Balance (iascf-pfs:MergerReservesRestatedBalance)	IAS 1 86 f
518	1		Monetary	iascf-pfs	Merger Reserves, Prior Period Adjustments (iascf-pfs:MergerReservesPriorPeriodAdjustments)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
519	1		Monetary	iascf-pfs	Merger Reserves, Beginning Balance, Originally Stated (iascf-pfs:MergerReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
520	0	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance (iascf-pfs:OptionReservesEndingBalance)	IAS 1 86 f
521	1		Monetary	iascf-pfs	Option Reserves, Changes (iascf-pfs:OptionReservesChanges)	IAS 1 86 f
522	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:OptionReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
523	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:OptionReservesChangesIssuanceOptionsConsideration)	IAS 1 86
524	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:OptionReservesChangesExerciseOptionsRightsWarrants)	IAS 1 86
525	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:OptionReservesChangesExpirationOptionsWarrants)	IAS 1 86
526	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:OptionReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
527	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:OptionReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
528	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:OptionReservesChangesOtherMovementsEquity)	IAS 1 86
529	1		Monetary	iascf-pfs	Option Reserves, Restated Balance (iascf-pfs:OptionReservesRestatedBalance)	IAS 1 86 f
530	1		Monetary	iascf-pfs	Option Reserves, Prior Period Adjustments (iascf-pfs:OptionReservesPriorPeriodAdjustments)	IAS 1 86 f
531	1		Monetary	iascf-pfs	Option Reserves, Beginning Balance, Originally Stated (iascf-pfs:OptionReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
532	0	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance (iascf-pfs:WarrantReservesEndingBalance)	IAS 1 86 f
533	1		Monetary	iascf-pfs	Warrant Reserves, Changes (iascf-pfs:WarrantReservesChanges)	IAS 1 86 f
534	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:WarrantReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
535	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:WarrantReservesChangesIssuanceWarrantsConsideration)	IAS 1 86
536	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:WarrantReservesChangesExerciseOptionsRightsWarrants)	IAS 1 86
537	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:WarrantReservesChangesExpirationOptionsWarrants)	IAS 1 86
538	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:WarrantReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
539	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:WarrantReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
540	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:WarrantReservesChangesOtherMovementsEquity)	IAS 1 86
541	1		Monetary	iascf-pfs	Warrant Reserves, Restated Balance (iascf-pfs:WarrantReservesRestatedBalance)	IAS 1 86 f
542	1		Monetary	iascf-pfs	Warrant Reserves, Prior Period Adjustments (iascf-pfs:WarrantReservesPriorPeriodAdjustments)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
543	1		Monetary	iascf-pfs	Warrant Reserves, Beginning Balance, Originally Stated (iascf-pfs:WarrantReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
544	0	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance (iascf-pfs:ProposedDividendReservesEndingBalance)	IAS 1 86 f
545	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Changes (iascf-pfs:ProposedDividendReservesChanges)	IAS 1 86 f
546	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:ProposedDividendReservesChangesEquityMovementsResultingBusi nessCombination)	IAS 1 86
547	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:ProposedDividendReservesChangesCashDividendsDeclaredAfterBal anceSheetDate)	IAS 1 86
548	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:ProposedDividendReservesChangesIssuanceBonusShares)	IAS 1 86
549	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:ProposedDividendReservesChangesFundamentalErrorsAffectingEqui ty)	IAS 1 86 c
550	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:ProposedDividendReservesChangesChangeAccountingPolicyAffectin gEquity)	IAS 1 86 c
551	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:ProposedDividendReservesChangesOtherMovementsEquity)	IAS 1 86
552	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Restated Balance (iascf-pfs:ProposedDividendReservesRestatedBalance)	IAS 1 86 f
553	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Prior Period Adjustments (iascf-pfs:ProposedDividendReservesPriorPeriodAdjustments)	IAS 1 86 f
554	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Beginning Balance, Originally Stated (iascf-pfs:ProposedDividendReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
555	0	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance (iascf-pfs:TranslationReservesEndingBalance)	IAS 1 86 f
556	1		Monetary	iascf-pfs	Translation Reserves, Changes (iascf-pfs:TranslationReservesChanges)	IAS 1 86 f
557	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:TranslationReservesChangesEquityMovementsResultingBusinessCo mbination)	IAS 1 86
558	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:TranslationReservesChangesDisposalAssets)	IAS 1 86
559	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:TranslationReservesChangesConversionDebtEquity)	IAS 1 86
560	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:TranslationReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
561	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:TranslationReservesChangesChangeEstimatesAffectingEquity)	IAS 1 86
562	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:TranslationReservesChangesChangeAccountingPolicyAffectingEquit y)	IAS 1 86 c
563	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:TranslationReservesChangesReclassificationFinancialInstrumentsEq uityLiability)	IAS 1 86



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ID	Weight	Bal	Type	NS	Label	Reference
564	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:TranslationReservesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
565	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:TranslationReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
566	1		Monetary	iascf-pfs	Foreign Currency Translation Effect (iascf-pfs:TranslationReservesChangesForeignCurrencyTranslationEffect)	IAS 1 86
567	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:TranslationReservesChangesDeferredTaxAdjustment)	IAS 12 62 a; IAS 12 62 c
568	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:TranslationReservesChangesOtherMovementsEquity)	IAS 1 86
569	1		Monetary	iascf-pfs	Translation Reserves, Restated Balance (iascf-pfs:TranslationReservesRestatedBalance)	IAS 1 86 f
570	1		Monetary	iascf-pfs	Translation Reserves, Prior Period Adjustments (iascf-pfs:TranslationReservesPriorPeriodAdjustments)	IAS 1 86 f
571	1		Monetary	iascf-pfs	Translation Reserves, Beginning Balance, Originally Stated (iascf-pfs:TranslationReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
572	0	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance (iascf-pfs:RevaluationReservesEndingBalance)	IAS 1 86 f
573	1		Monetary	iascf-pfs	Revaluation Reserves, Changes (iascf-pfs:RevaluationReservesChanges)	IAS 1 86 f
574	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:RevaluationReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
575	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:RevaluationReservesChangesDisposalAssets)	IAS 1 86
576	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:RevaluationReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
577	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:RevaluationReservesChangesChangeEstimatesAffectingEquity)	IAS 1 86
578	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:RevaluationReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
579	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:RevaluationReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
580	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:RevaluationReservesChangesSurplusDeficitRevaluationAssets)	IAS 1 86
581	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:RevaluationReservesChangesOtherMovementsEquity)	IAS 1 86
582	1		Monetary	iascf-pfs	Revaluation Reserves, Restated Balance (iascf-pfs:RevaluationReservesRestatedBalance)	IAS 1 86 f
583	1		Monetary	iascf-pfs	Revaluation Reserves, Prior Period Adjustments (iascf-pfs:RevaluationReservesPriorPeriodAdjustments)	IAS 1 86 f
584	1		Monetary	iascf-pfs	Revaluation Reserves, Beginning Balance, Originally Stated (iascf-pfs:RevaluationReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
585	0	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance (iascf-pfs:HedgingReservesEndingBalance)	IAS 1 86 f

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ID	Weight	Bal	Type	NS	Label	Reference
586	1		Monetary	iascf-pfs	Hedging Reserves, Changes (iascf-pfs:HedgingReservesChanges)	IAS 1 86 f
587	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:HedgingReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
588	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:HedgingReservesChangesConversionDebtEquity)	IAS 1 86
589	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:HedgingReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
590	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:HedgingReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
591	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:HedgingReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
592	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity (iascf-pfs:HedgingReservesChangesRealisationCashFlowHedgesRemovedEquity)	IAS 1 86
593	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:HedgingReservesChangesOtherMovementsEquity)	IAS 1 86
594	1		Monetary	iascf-pfs	Hedging Reserves, Restated Balance (iascf-pfs:HedgingReservesRestatedBalance)	IAS 1 86 f
595	1		Monetary	iascf-pfs	Hedging Reserves, Prior Period Adjustments (iascf-pfs:HedgingReservesPriorPeriodAdjustments)	IAS 1 86 f
596	1		Monetary	iascf-pfs	Hedging Reserves, Beginning Balance, Originally Stated (iascf-pfs:HedgingReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
597	0	credit	Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Ending Balance (iascf-pfs:AvailableSaleMovementsEquityReservesEndingBalance)	IAS 1 86 f
598	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Changes (iascf-pfs:AvailableSaleMovementsEquityReservesChanges)	IAS 1 86 f
599	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:AvailableSaleMovementsEquityReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
600	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:AvailableSaleMovementsEquityReservesChangesConversionDebtEquity)	IAS 1 86
601	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:AvailableSaleMovementsEquityReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
602	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:AvailableSaleMovementsEquityReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
603	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:AvailableSaleMovementsEquityReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
604	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:AvailableSaleMovementsEquityReservesChangesAvailableSaleFinancialInstrumentsRealised)	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
605	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:AvailableSaleMovementsEquityReservesChangesOtherMovementsEquity)	IAS 1 86
606	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Restated Balance (iascf-pfs:AvailableSaleMovementsEquityReservesRestatedBalance)	IAS 1 86 f
607	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Prior Period Adjustments (iascf-pfs:AvailableSaleMovementsEquityReservesPriorPeriodAdjustments)	IAS 1 86 f
608	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Beginning Balance, Originally Stated (iascf-pfs:AvailableSaleMovementsEquityReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
609	0	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance (iascf-pfs:OtherReservesEndingBalance)	IAS 1 86 f
610	1		Monetary	iascf-pfs	Other Reserves, Changes (iascf-pfs:OtherReservesChanges)	IAS 1 86 f
611	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:OtherReservesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
612	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:OtherReservesChangesIssuanceWarrantsConsideration)	IAS 1 86
613	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:OtherReservesChangesIssuanceOptionsConsideration)	IAS 1 86
614	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:OtherReservesChangesExerciseOptionsRightsWarrants)	IAS 1 86
615	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:OtherReservesChangesExpirationOptionsWarrants)	IAS 1 86
616	1		Monetary	iascf-pfs	Profit (Loss) for the Period (iascf-pfs:OtherReservesChangesProfitLossPeriod)	IAS 1 86
617	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:OtherReservesChangesDisposalAssets)	IAS 1 86
618	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:OtherReservesChangesConversionDebtEquity)	IAS 1 86
619	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:OtherReservesChangesConversionEquityDebt)	IAS 1 86
620	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:OtherReservesChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86
621	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:OtherReservesChangesPaymentsCashDividends)	IAS 1 86
622	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:OtherReservesChangesIssuanceShareDividends)	IAS 1 86
623	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:OtherReservesChangesIssuanceBonusShares)	IAS 1 86
624	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:OtherReservesChangesCapitalReduction)	IAS 1 86
625	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:OtherReservesChangesReclassificationAssets)	IAS 1 86
626	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:OtherReservesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
627	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:OtherReservesChangesChangeEstimatesAffectingEquity)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
628	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:OtherReservesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
629	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:OtherReservesChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86
630	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:OtherReservesChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
631	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:OtherReservesChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
632	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:OtherReservesChangesAvailableSaleFinancialInstrumentsRealised)	IAS 1 86
633	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:OtherReservesChangesSurplusDeficitRevaluationAssets)	IAS 1 86
634	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:OtherReservesChangesSaleSubscribedCapital)	IAS 1 86
635	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:OtherReservesChangesCancellationSubscribedCapital)	IAS 1 86
636	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:OtherReservesChangesDeferredTaxAdjustment)	IAS 12 62 c; IAS 12 62 a
637	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:OtherReservesChangesOtherMovementsEquity)	IAS 1 86
638	1		Monetary	iascf-pfs	Other Reserves, Restated Balance (iascf-pfs:OtherReservesRestatedBalance)	IAS 1 86 f
639	1		Monetary	iascf-pfs	Other Reserves, Prior Period Adjustments (iascf-pfs:OtherReservesPriorPeriodAdjustments)	IAS 1 86 f
640	1		Monetary	iascf-pfs	Other Reserves, Beginning Balance, Originally Stated (iascf-pfs:OtherReservesBeginningBalanceOriginallyStated)	IAS 1 86 f
641	0			iascf-pfs	<b>Treasury Shares Movements (abstract) (iascf-pfs:TreasurySharesMovements)</b>	SIC 16 4; SIC 16 6
642	0	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance (iascf-pfs:TreasurySharesEndingBalance)	IAS 1 86 f
643	1		Monetary	iascf-pfs	Treasury Shares, Changes (iascf-pfs:TreasurySharesChanges)	IAS 1 86 f
644	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:TreasurySharesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
645	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:TreasurySharesChangesPurchaseTreasuryShares)	IAS 1 86
646	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out) (iascf-pfs:TreasurySharesChangesTransferTreasurySharesOut)	IAS 1 86
647	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:TreasurySharesChangesSaleTreasuryShares)	IAS 1 86; SIC 16 5
648	1		Monetary	iascf-pfs	Cancellation of Treasury Shares (iascf-pfs:TreasurySharesChangesCancellationTreasuryShares)	IAS 1 86
649	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:TreasurySharesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
650	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:TreasurySharesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c

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ID	Weight	Bal	Type	NS	Label	Reference
651	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:TreasurySharesChangesOtherMovementsEquity)	IAS 1 86
652	1		Monetary	iascf-pfs	Treasury Shares, Restated Balance (iascf-pfs:TreasurySharesRestatedBalance)	IAS 1 86 f
653	1		Monetary	iascf-pfs	Treasury Shares, Prior Period Adjustments (iascf-pfs:TreasurySharesPriorPeriodAdjustments)	IAS 1 86 f
654	1		Monetary	iascf-pfs	Treasury Shares, Beginning Balance, Originally Stated (iascf-pfs:TreasurySharesBeginningBalanceOriginallyStated)	IAS 1 86 f
655	0			iascf-pfs	<b>Retained Profits (Accumulated Losses) Movements (abstract)</b> <b>(iascf-pfs:RetainedProfitsAccumulatedLossesMovements)</b>	IAS 1 66
656	0	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance (iascf-pfs:RetainedProfitsAccumulatedLossesEndingBalance)	IAS 1 86 f
657	-1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Changes (iascf-pfs:RetainedProfitsAccumulatedLossesChanges)	IAS 1 86 f
658	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceOrdinaryShares)	IAS 1 86
659	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:RetainedProfitsAccumulatedLossesChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
660	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuancePreferenceShares)	IAS 1 86
661	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:RetainedProfitsAccumulatedLossesChangesExpirationOptionsWarrants)	IAS 1 86
662	1		Monetary	iascf-pfs	Profit (Loss) for Period (iascf-pfs:RetainedProfitsAccumulatedLossesChangesProfitLossPeriod)	IAS 1 86 a
663	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesPurchaseTreasuryShares)	IAS 1 86
664	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:RetainedProfitsAccumulatedLossesChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86
665	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:RetainedProfitsAccumulatedLossesChangesPaymentsCashDividends)	IAS 1 86
666	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceShareDividends)	IAS 1 86
667	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceKindDividends)	IAS 1 86
668	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:RetainedProfitsAccumulatedLossesChangesIssuanceBonusShares)	IAS 1 86
669	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:RetainedProfitsAccumulatedLossesChangesCapitalReduction)	IAS 1 86
670	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:RetainedProfitsAccumulatedLossesChangesReclassificationAssets)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
671	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:RetainedProfitsAccumulatedLossesChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
672	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:RetainedProfitsAccumulatedLossesChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
673	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:RetainedProfitsAccumulatedLossesChangesTransferSharePremium)	IAS 1 86
674	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:RetainedProfitsAccumulatedLossesChangesDeferredTaxAdjustment)	IAS 12 63; IAS 12 64; IAS 12 62 b
675	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:RetainedProfitsAccumulatedLossesChangesOtherMovementsEquity)	IAS 1 86
676	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Restated Balance (iascf-pfs:RetainedProfitsAccumulatedLossesRestatedBalance)	IAS 1 86 f
677	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Prior Period Adjustments (iascf-pfs:RetainedProfitsAccumulatedLossesPriorPeriodAdjustments)	IAS 1 86 f
678	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Beginning Balance, Originally Stated (iascf-pfs:RetainedProfitsAccumulatedLossesBeginningBalanceOriginallyStated)	IAS 1 86 f
679	0		Monetary	iascf-pfs	Equity, Total, Ending Balance (iascf-pfs:EquityTotalEndingBalance)	IAS 1 86 f
680	1		Monetary	iascf-pfs	Equity, Total, Changes (iascf-pfs:EquityTotalChanges)	IAS 1 86 f
681	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:EquityTotalChangesIssuanceOrdinaryShares)	IAS 1 86
682	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:EquityTotalChangesEquityMovementsResultingBusinessCombination)	IAS 1 86
683	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:EquityTotalChangesIssuancePreferenceShares)	IAS 1 86
684	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:EquityTotalChangesIssuanceWarrantsConsideration)	IAS 1 86
685	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:EquityTotalChangesIssuanceOptionsConsideration)	IAS 1 86
686	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:EquityTotalChangesExerciseOptionsRightsWarrants)	IAS 1 86
687	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:EquityTotalChangesExpirationOptionsWarrants)	IAS 1 86
688	1		Monetary	iascf-pfs	Profit (Loss) for Period (iascf-pfs:EquityTotalChangesProfitLossPeriod)	IAS 1 86 a
689	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:EquityTotalChangesPurchaseTreasuryShares)	IAS 1 86
690	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out) (iascf-pfs:EquityTotalChangesTransferTreasurySharesOut)	IAS 1 86
691	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:EquityTotalChangesSaleTreasuryShares)	SIC 16 5; IAS 1 86
692	1		Monetary	iascf-pfs	Cancellation of Treasury Shares (iascf-pfs:EquityTotalChangesCancellationTreasuryShares)	IAS 1 86
693	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:EquityTotalChangesDisposalAssets)	IAS 1 86
694	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:EquityTotalChangesConversionDebtEquity)	IAS 1 86

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ID	Weight	Bal	Type	NS	Label	Reference
695	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:EquityTotalChangesConversionEquityDebt)	IAS 1 86
696	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:EquityTotalChangesCashDividendsDeclaredAfterBalanceSheetDate)	IAS 1 86
697	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:EquityTotalChangesPaymentsCashDividends)	IAS 1 86
698	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:EquityTotalChangesIssuanceShareDividends)	IAS 1 86
699	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends (iascf-pfs:EquityTotalChangesIssuanceKindDividends)	IAS 1 86
700	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:EquityTotalChangesIssuanceBonusShares)	IAS 1 86
701	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:EquityTotalChangesCapitalReduction)	IAS 1 86
702	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:EquityTotalChangesReclassificationAssets)	IAS 1 86
703	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:EquityTotalChangesFundamentalErrorsAffectingEquity)	IAS 1 86 c
704	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:EquityTotalChangesChangeEstimatesAffectingEquity)	IAS 1 86
705	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:EquityTotalChangesChangeAccountingPolicyAffectingEquity)	IAS 1 86 c
706	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:EquityTotalChangesReclassificationFinancialInstrumentsEquityLiability)	IAS 1 86
707	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:EquityTotalChangesReclassificationFinancialInstrumentsLiabilityEquity)	IAS 1 86
708	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:EquityTotalChangesNetGainsLossesNotRecognisedIncome)	IAS 1 86
709	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity (iascf-pfs:EquityTotalChangesRealisationCashFlowHedgesRemovedEquity)	IAS 1 86
710	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:EquityTotalChangesAvailableSaleFinancialInstrumentsRealised)	IAS 1 86
711	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:EquityTotalChangesSurplusDeficitRevaluationAssets)	IAS 1 86
712	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:EquityTotalChangesSaleSubscribedCapital)	IAS 1 86
713	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:EquityTotalChangesCancellationSubscribedCapital)	IAS 1 86
714	1		Monetary	iascf-pfs	Foreign Currency Translation Effect (iascf-pfs:EquityTotalChangesForeignCurrencyTranslationEffect)	IAS 1 86
715	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:EquityTotalChangesTransferSharePremium)	IAS 1 86
716	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:EquityTotalChangesDeferredTaxAdjustment)	IAS 12 64; IAS 12 63; IAS 12 62 b
717	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:EquityTotalChangesOtherMovementsEquity)	IAS 1 86
718	1		Monetary	iascf-pfs	Equity, Total, Restated Balance (iascf-pfs:EquityTotalRestatedBalance)	IAS 1 86 f
719	1		Monetary	iascf-pfs	Equity, Total, Prior Period Adjustments (iascf-pfs:EquityTotalPriorPeriodAdjustments)	IAS 1 86 f

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720	1		Monetary	iascf-pfs	Equity, Total, Beginning Balance, Originally Stated (iascf-pfs:EquityTotalBeginningBalanceOriginallyStated)	IAS 1 86 f
721	0			iascf-pfs	<b>Alternative Balance Sheet Elements (abstract)</b> (iascf-pfs:AlternativeBalanceSheetElements)	IAS-SC
722	0	debit	Monetary	iascf-pfs	Other Financial Assets, Total (iascf-pfs:OtherFinancialAssetsTotal)	IAS 1 55; IAS 1 65
723	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current ... (iascf-pfs:OtherFinancialAssetsCurrent)	IAS 1 66 c
724	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current ... (iascf-pfs:OtherFinancialAssetsNonCurrent)	IAS 1 66 c
725	0	debit	Monetary	iascf-pfs	Trade and Other Receivables, Net, Total (iascf-pfs:TradeOtherReceivablesNetTotal)	IAS 32; IAS 1 66 f; IAS 39
726	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current ... (iascf-pfs:TradeOtherReceivablesCurrent)	IAS 1 66 f
727	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current ... (iascf-pfs:TradeOtherReceivablesNonCurrent)	IAS 1 66 f
728	0	debit	Monetary	iascf-pfs	Prepayments, Total (iascf-pfs:PrepaymentsTotal)	IAS-SC
729	1	debit	Monetary	iascf-pfs	Prepayments, Current (iascf-pfs:PrepaymentsCurrent)	IAS-CP
730	1	debit	Monetary	iascf-pfs	Prepayments, Non Current (iascf-pfs:PrepaymentsNonCurrent)	IAS 1 73 b
731	0	debit	Monetary	iascf-pfs	Other Assets, Total (iascf-pfs:OtherAssetsTotal)	IAS-CP
732	1	debit	Monetary	iascf-pfs	Other Assets, Current (iascf-pfs:OtherAssetsCurrent)	IAS-CP
733	1	debit	Monetary	iascf-pfs	Other Assets, Non Current (iascf-pfs:OtherAssetsNonCurrent)	IAS-CP
734	0	credit	Monetary	iascf-pfs	Borrowings, Total (iascf-pfs:BorrowingsTotal)	IAS 32
735	1	credit	Monetary	iascf-pfs	Borrowings, Current ... (iascf-pfs:BorrowingsCurrent)	IAS-CP
736	1	credit	Monetary	iascf-pfs	Borrowings, Non Current ... (iascf-pfs:BorrowingsNonCurrent)	IAS 1 66 k
737	0	credit	Monetary	iascf-pfs	Deferred Income, Total (iascf-pfs:DeferredIncomeTotal)	IAS 32 47
738	0	credit	Monetary	iascf-pfs	Deferred Income, Current ... (iascf-pfs:DeferredIncomeCurrent)	IAS-CP
739	0	credit	Monetary	iascf-pfs	Deferred Income, Non Current ... (iascf-pfs:DeferredIncomeNonCurrent)	IAS-CP
740	0	credit	Monetary	iascf-pfs	Provisions, Total (iascf-pfs:ProvisionsTotal)	IAS 37 84 a
741	1	credit	Monetary	iascf-pfs	Provisions, Current ... (iascf-pfs:ProvisionsCurrent)	IAS 1 66 j
742	1	credit	Monetary	iascf-pfs	Provisions, Non Current ... (iascf-pfs:ProvisionsNonCurrent)	IAS 1 66 j
743	0	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Total (iascf-pfs:PostEmploymentBenefitObligationTotal)	IAS 1 67
744	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current (iascf-pfs:PostEmploymentBenefitObligationCurrent)	IAS 19; IAS 19 120 c i
745	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current (iascf-pfs:PostEmploymentBenefitObligationNonCurrent)	IAS 19 120 c ii; IAS 19 120 c i
746	0	credit	Monetary	iascf-pfs	Trade and Other Payables, Total (iascf-pfs:TradeOtherPayablesTotal)	IAS 32 47
747	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current ... (iascf-pfs:TradeOtherPayablesCurrent)	IAS 1 66 h
748	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current ... (iascf-pfs:TradeOtherPayablesNonCurrent)	IAS 1 66 h
749	0	credit	Monetary	iascf-pfs	Other Liabilities, Total (iascf-pfs:OtherLiabilitiesTotal)	IAS-CP
750	1	credit	Monetary	iascf-pfs	Other Liabilities, Current (iascf-pfs:OtherLiabilitiesCurrent)	IAS-CP
751	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current (iascf-pfs:OtherLiabilitiesNonCurrent)	IAS-CP