

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

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

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

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

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:42 PM

ID	Weight	Bal	Type	NS	Label	Reference
144	0		Decimal	iascf-edap	Minimum Life or Rate for Patents, Trademarks and Other Rights	IAS 38 107 a
145	0		Decimal	iascf-edap	Maximum Life or Rate for Patents, Trademarks and Other Rights	IAS 38 107 a
146	0		String	iascf-edap	Life or Rate for Other Intangible Assets	IAS 38 107 a
147	0		Decimal	iascf-edap	Minimum Life or Rate for Other Intangible Assets	IAS 38 107 a
148	0		Decimal	iascf-edap	Maximum Life or Rate for Other Intangible Assets	IAS 38 107 a
149	0		String	iascf-edap	Biological Assets Policy	IAS 41 49 c; IAS 41 47
150	0		String	iascf-edap	Methods and Significant Assumptions Applied in Determining Fair Value of Agricultural Produce and Biological Assets	IAS 41 47
151	0		String	iascf-edap	Financial Risk Management Strategies Related to Agricultural Activity	IAS 41 49 c
152	0		String	iascf-edap	Investments in Subsidiaries Policy	IAS 27 32 c; IAS 1 99 b
153	0		String	iascf-edap	Accounting for Subsidiaries in Parent's Seperate Financial Statements	IAS 1 99 b; IAS 27 32 c
154	0		String	iascf-edap	Investments in Associates Policy	IAS 1 99 b; IAS 28 27 b; IAS 1 99 i
155	0		String	iascf-edap	Accounting for Associates in Parent's Seperate Financial Statements	IAS 1 99 b; IAS 28 27 b
156	0		String	iascf-edap	Accounting for Associates in Consolidated Accounts	IAS 28 27 b; IAS 1 99 b
157	0		String	iascf-edap	Investments in Joint Ventures Policy	IAS 1 99 d; IAS 1 99 i
158	0		String	iascf-edap	Accounting for Joint Ventures in Parent's Seperate Financial Statements	IAS 1 99 i; IAS 1 99 d
159	0		String	iascf-edap	Accounting for Joint Ventures in Consolidated Accounts	IAS 1 99 i; IAS 1 99 d
160	0		String	iascf-edap	Deferred Tax Assets Policy	IAS 1 99 m
161	0		String	iascf-edap	Inventories Policy	IAS 1 99 l
162	0		String	iascf-edap	Inventory Measurement Policy	IAS 1 99 l; IAS 2 34 a
163	0		String	iascf-edap	Inventory Cost Formulas	IAS 2 34 a
164	0		String	iascf-edap	Trade and Other Receivables Policy	IAS 32 47 b
165	0		String	iascf-edap	Trade Receivables Policy	IAS 32 47 b; IAS 32 A4; IAS 1 99 i
166	0		String	iascf-edap	Bad and Doubtful Debts Policy	IAS 32 47 b
167	0		String	iascf-edap	Notes, Advances and Loans Receivable Policy	IAS 32 47 b; IAS 32 A4
168	0		String	iascf-edap	Bonds Receivable Policy	IAS 32 47 b; IAS 1 99 i; IAS 32 A4
169	0		String	iascf-edap	Finance Lease Receivables Policy	IAS 32 47 b; IAS 32 A6; IAS 1 99 j
170	0		String	iascf-edap	Other Receivables Policy	IAS 32 47 b
171	0		String	iascf-edap	Prepayments Policy	IAS-SC
172	0		String	iascf-edap	Cash and Cash Equivalents Policy	IAS 1 99 r; IAS 32 47 b
173	0		String	iascf-edap	Definition of Cash and Cash Equivalents	IAS 1 99 r; IAS 32 47 b
174	0		String	iascf-edap	Bank Overdraft Policy	IAS 1 99 r; IAS 32 47 b
175	0		String	iascf-edap	Leases as Lessor Policy	IAS 1 99 j
176	0		String	iascf-edap	Finance Leases as Lessor Policy	IAS 1 99 j
177	0		String	iascf-edap	Operating Leases as Lessor Policy	IAS 1 99 j
178	0		String	iascf-edap	Construction Contracts Policy	IAS 1 99 g
179	0		String	iascf-edap	Construction Contract Revenue Recognition	IAS 11 39 b; IAS 1 99 g
180	0		String	iascf-edap	Method to Determine Percentage of Completion of Construction Contracts	IAS 11 39 c; IAS 1 99 g

ID	Weight	Bal	Type	NS	Label	Reference
181	0		String	iascf-edap	Financial Asset Policy	IAS 1 99 i; IAS 32 47 b
182	0		String	iascf-edap	Financial Assets Held for Trading Policy	IAS 39 167; IAS 32 47 b
183	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales	IAS 39 167 c
184	0		String	iascf-edap	Methods and Significant Assumptions for Fair Values of Financial Assets Held for Trading	IAS 39 167 a
185	0		String	iascf-edap	Held to Maturity Investments Policy	IAS 32 47 b; IAS 39 167
186	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales	IAS 39 167 c
187	0		String	iascf-edap	Originated Loans and Receivables Policy	IAS 32 47 b; IAS 39 167
188	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales	IAS 39 167 c
189	0		String	iascf-edap	Available for Sale Financial Assets Policy	IAS 32 47 b; IAS 39 167
190	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales	IAS 39 167 c
191	0		String	iascf-edap	Treatment for Fair Value Gains and Losses	IAS 39 167 b
192	0		String	iascf-edap	Methods and Significant Assumptions for Fair Values of Available for Sale Financial Assets	IAS 39 167 a
193	0		String	iascf-edap	Hedging Instruments Policy	IAS 1 99 p; IAS 39 169
194	0		String	iascf-edap	Cash Flow Hedge	IAS 39 169 a; IAS 1 99 p
195	0		String	iascf-edap	Fair Value Hedge	IAS 39 169 a; IAS 1 99 p
196	0		String	iascf-edap	Hedge of Net Investment	IAS 1 99 p; IAS 39 169 a
197	0		String	iascf-edap	Accounting Policies for Specific Financial Instrument Types	IAS 32 47 b
198	0		String	iascf-edap	Information on Legal Form if Different from Presentation Form	IAS 32 50
199	0		String	iascf-edap	Nature of Financial Instruments where Legal Form Differs from Balance Sheet Presentation	IAS 32 50
200	0		String	iascf-edap	Commodity Linked Financial Instruments	IAS 32 A16
201	0		String	iascf-edap	Perpetual Debt Instruments	IAS 32 A19
202	0		String	iascf-edap	Method and Significant Assumptions Applied in Estimating Fair Values	IAS 39 167 a; IAS 32 47 b
203	0		String	iascf-edap	Non Hedging Derivative Financial Instruments Policy	IAS 32 47 b; IAS 39 167 a
204	0		String	iascf-edap	Put and Call Options Policy	IAS 32 A10
205	0		String	iascf-edap	Forward Contracts Policy	IAS 32 A11
206	0		String	iascf-edap	Swaps Policy	IAS 32 A12
207	0		String	iascf-edap	Futures Contracts Policy	IAS 32 A12
208	0		String	iascf-edap	Interests Accounted for as Financial Assets	IAS 1 99 i; IAS 32 47 b
209	0		String	iascf-edap	Joint Ventures Accounted for as Financial Assets	IAS 32 47 b; IAS 1 99 i
210	0		String	iascf-edap	Associates Accounted for as Financial Assets	IAS 1 99 i; IAS 32 47 b
211	0		String	iascf-edap	Subsidiaries Accounted for as Financial Assets	IAS 1 99 i; IAS 32 47 b
212	0		String	iascf-edap	Impairment of Assets Policy	IAS 1 99 e
213	0		String	iascf-edap	Other Assets Policy	IAS 1 99
214	0			iascf-edap	Liabilities and Equity Policies (abstract)	IAS 1 99
215	0		String	iascf-edap	Borrowings Policy	IAS 23 9; IAS 23 29 a; IAS 1 99 f

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:42 PM

ID	Weight	Bal Type	NS	Label	Reference
216	0	String	iascf-edap	Capitalisation of Borrowing Costs Policy	IAS 23 29 a; SIC 2 3; IAS 23 9
217	0	Monetary	iascf-edap	Capitalisation Rate Used to Determine Amount of Borrowing Costs Eligible for Capitalisation	IAS 23 29 c
218	0	String	iascf-edap	Provisions Policy	IAS 1 99 n
219	0	String	iascf-edap	Post Employment Benefit Obligation Policy	IAS 1 99 o
220	0	String	iascf-edap	Defined Contribution Plans Policy	IAS 1 99 o
221	0	String	iascf-edap	Defined Benefit Plans Policy	IAS 19 120 a; IAS 1 99 o
222	0	String	iascf-edap	Policy for Recognising Actuarial Gains and Losses of Defined Benefit Plans	IAS 1 99 o; IAS 19 120 a
223	0	String	iascf-edap	Termination Benefits Policy	IAS 1 99 o
224	0	String	iascf-edap	Equity Compensation Plans Policy	IAS 19 147 b
225	0	String	iascf-edap	Other Long Term Post Employment Benefit Obligations Policies	IAS 1 99 o
226	0	String	iascf-edap	Deferred Income Policy	IAS-CP
227	0	String	iascf-edap	Deferred Tax Liabilities Policy	IAS 1 99 m
228	0	String	iascf-edap	Financial Liabilities Policy	IAS 1 99; IAS 32 47 b
229	0	String	iascf-edap	Financial Liabilities Held for Trading Policy	IAS 32 47 b; IAS 1 99
230	0	String	iascf-edap	Other Financial Liabilities Policy	IAS 32 47 b
231	0	String	iascf-edap	Trade Payables Policy	IAS 32 47 b
232	0	String	iascf-edap	Convertible Loan Notes Policy	IAS 32 47 b
233	0	String	iascf-edap	Advances from Other Parties Policy	IAS 32 47 b; IAS 32 A4
234	0	String	iascf-edap	Bonds Payable Policy	IAS 32 A4; IAS 32 47 b
235	0	String	iascf-edap	Derivative Financial Instruments Policy	IAS 32 47 b
236	0	String	iascf-edap	Options Policy	IAS 32 47 b; IAS 32 A10
237	0	String	iascf-edap	Forward Contracts Policy	IAS 32 47 b; IAS 32 A11
238	0	String	iascf-edap	Swaps Policy	IAS 32 47 b; IAS 32 A12
239	0	String	iascf-edap	Futures Contracts Policy	IAS 32 A12; IAS 32 47 b
240	0	String	iascf-edap	Finance Leases as Lessee Policy	IAS 1 99 j
241	0	String	iascf-edap	Equity Instruments Policy	IAS 32 47 b
242	0	String	iascf-edap	Treasury Shares Policy	IAS 32 47 b
243	0	String	iascf-edap	Rights Issues Policy	IAS 32 47 b
244	0	String	iascf-edap	Warrants Policy	IAS 32 47 b
245	0	String	iascf-edap	Options Policy	IAS 32 47 b
246	0	String	iascf-edap	Other Equity Instrument Policies Policy	IAS 32 47 b
247	0	String	iascf-edap	Other Liabilities Policy	IAS 1 99; IAS 1 97 b
248	0		iascf-edap	Income Statement Policies (abstract)	IAS 1 99 a
249	0	String	iascf-edap	Revenue Recognition Policy	IAS 18 35 a; IAS 1 99 a
250	0	String	iascf-edap	Revenue Recognition Policy for Sale of Goods	IAS 18 35 a
251	0	String	iascf-edap	Revenue Recognition Policy for Sale of Services	IAS 18 35 a
252	0	String	iascf-edap	Revenue Recognition Policy for Interest Income	IAS 18 35 a

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:42 PM

ID	Weight	Bal	Type	NS	Label	Reference
253	0		String	iascf-edap	Revenue Recognition Policy for Royalties	IAS 18 35 a
254	0		String	iascf-edap	Revenue Recognition Policy for Dividends	IAS 18 35 a
255	0		String	iascf-edap	Method to Determine Stage of Completion of Services	IAS 18 35 a
256	0		String	iascf-edap	Income Taxes Policy	IAS 1 99 m
257	0			iascf-edap	Other Policies (abstract)	IAS 1 99
258	0		String	iascf-edap	Financial Risk Management Policy	IAS 32 43A
259	0		String	iascf-edap	Price Risk	IAS 32 43A
260	0		String	iascf-edap	Currency Risk	IAS 32 43A
261	0		String	iascf-edap	Interest Rate Risk	IAS 32 43A
262	0		String	iascf-edap	Market Risk	IAS 32 43A
263	0		String	iascf-edap	Credit Risk	IAS 32 43A
264	0		String	iascf-edap	Liquidity Risk	IAS 32 43A
265	0		String	iascf-edap	Cash Flow Risk	IAS 32 43A
266	0		String	iascf-edap	Other Risks	IAS 32 43A
267	0		String	iascf-edap	Business Combinations Policy	IAS 22 86 b; IAS 1 99 c
268	0		String	iascf-edap	Consolidation Principles Policy	IAS 1 99 b
269	0		String	iascf-edap	Government Grants Policy	IAS 1 99 t; IAS 20 39 a
270	0		String	iascf-edap	Hyperinflationary Accounting Policy	IAS 29 39 a; IAS 1 99 s
271	0		String	iascf-edap	Approach Applied in Accounting in Hyperinflationary Economies (Historical or Current Cost)	IAS 29 39 b
272	0		String	iascf-edap	Foreign Currency Translation Policy	IAS 1 99 p
273	0		String	iascf-edap	Accounting for Foreign Currency Transactions	IAS 1 99 p
274	0		String	iascf-edap	Translation of Financial Statements	IAS 1 99 p
275	0		String	iascf-edap	Change in Accounting Estimate Policy	IAS 8 30
276	0		String	iascf-edap	Change in Accounting Policy	IAS 8 53
277	0		String	iascf-edap	Fundamental Errors Policy	IAS-CP
278	0		String	iascf-edap	Segment Reporting Policy	IAS 1 99 q
279	0			iascf-edap	Explanatory Disclosures (abstract)	IAS 1 7 e
280	0			iascf-edap	Assets Disclosures (abstract)	IAS 1 99 e; IAS 1 66 c; IAS 1 66 b
281	0		String	iascf-edap	Property, Plant and Equipment Disclosures	IAS 16 60; IAS 1 73 a
282	0		Monetary	iascf-edap	Property, Plant and Equipment, Net, Total, at Cost	IAS 16 60 e
283	1		Monetary	iascf-edap	Construction in Progress, at Cost	IAS 16 61 c
284	1		Monetary	iascf-edap	Land, at Cost	IAS 16 60 e; IAS 16 60 a; IAS 16 35 b; IAS 16 35 a
285	1		Monetary	iascf-edap	Buildings, Net, at Cost	IAS 16 60 a; IAS 16 35 b
286	1		Monetary	iascf-edap	Plant and Equipment, Net, at Cost	IAS 16 35; IAS 16 60 e
287	1		Monetary	iascf-edap	Fixtures and Fittings, Net, at Cost	IAS 16 35; IAS 16 60 e
288	1		Monetary	iascf-edap	Motor Vehicles, Net, at Cost	IAS 16 60 e

ID	Weight	Bal	Type	NS	Label	Reference
289	1		Monetary	iascf-edap	Leasehold Improvements, Net, at Cost	IAS 16 60 e
290	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Net, at Cost	IAS 16 35; IAS 16 60 e
291	0		Monetary	iascf-edap	Property, Plant and Equipment, Net, Total, at Valuation	IAS 16 60 e
292	1		Monetary	iascf-edap	Construction in Progress, at Valuation	IAS 16 61 c
293	1		Monetary	iascf-edap	Land, at Valuation	IAS 16 35 b; IAS 16 60 e; IAS 16 35 a; IAS 16 60 a
294	1		Monetary	iascf-edap	Buildings, Net, at Valuation	IAS 16 60 a; IAS 16 35 b
295	1		Monetary	iascf-edap	Plant and Equipment, Net, at Valuation	IAS 16 60 e; IAS 16 35
296	1		Monetary	iascf-edap	Fixtures and Fittings, Net, at Valuation	IAS 16 35; IAS 16 60 e
297	1		Monetary	iascf-edap	Motor Vehicles, Net, at Valuation	IAS 16 60 e
298	1		Monetary	iascf-edap	Leasehold Improvements, Net, at Valuation	IAS 16 60 e
299	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Net, at Valuation	IAS 16 60 e; IAS 16 35
300	0			iascf-edap	Movements in Property, Plant and Equipment (abstract)	IAS 16 60 e
301	0		Monetary	iascf-edap	Property, Plant and Equipment, Gross	IAS 16 60 d
302	1		Monetary	iascf-edap	Construction Work In Progress, Ending Balance	IAS 16 61 c; IAS 16 60 d
303	1		Monetary	iascf-edap	Construction Work In Progress, Changes	IAS 16 60 e
304	1		Monetary	iascf-edap	Other Additions	IAS 16 60 e i; IAS 16 61 c
305	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
306	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
307	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
308	1		Monetary	iascf-edap	Other Movements	IAS 16 60 d
309	1		Monetary	iascf-edap	Construction Work In Progress, Beginning Balance	IAS 16 60 d
310	1		Monetary	iascf-edap	Land, Ending Balance	IAS 16 60 d
311	1		Monetary	iascf-edap	Land, Changes	IAS 16 60 e
312	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
313	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
314	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
315	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
316	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
317	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
318	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
319	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
320	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
321	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
322	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
323	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
324	1		Monetary	iascf-edap	Land, Beginning Balance	IAS 16 60 d
325	1		Monetary	iascf-edap	Buildings, Gross, Ending Balance	IAS 16 60 d

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
326	1		Monetary	iascf-edap	Buildings, Gross, Changes	IAS 16 60 e
327	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
328	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
329	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
330	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
331	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
332	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
333	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
334	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
335	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
336	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
337	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
338	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
339	1		Monetary	iascf-edap	Buildings, Gross, Beginning Balance	IAS 16 60 d
340	1		Monetary	iascf-edap	Plant and Machinery, Gross	IAS 16 60 d
341	1		Monetary	iascf-edap	Plant, Equipment and Machinery, Gross, Changes	IAS 16 60 e
342	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
343	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
344	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
345	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
346	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
347	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
348	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
349	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
350	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
351	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
352	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
353	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
354	1		Monetary	iascf-edap	Plant Equipment and Machinery, Gross, Beginning Balance	IAS 16 60 d
355	1		Monetary	iascf-edap	Fixtures and Fittings, Gross, Ending Balance	IAS 16 60 d
356	1		Monetary	iascf-edap	Fixtures and Fittings, Gross, Changes	IAS 16 60 e
357	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
358	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
359	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
360	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
361	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
362	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
363	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
364	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
365	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
366	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
367	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
368	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
369	1		Monetary	iascf-edap	Fixtures and Fittings, Beginning Balance	IAS 16 60 d
370	1		Monetary	iascf-edap	Motor Vehicles, Gross, Ending Balance	IAS 16 60 d
371	1		Monetary	iascf-edap	Motor Vehicles, Gross, Changes	IAS 16 60 e
372	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
373	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
374	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
375	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
376	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
377	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
378	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
379	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
380	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
381	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
382	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
383	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
384	1		Monetary	iascf-edap	Motor Vehicles, Gross, Beginning Balance	IAS 16 60 d
385	1		Monetary	iascf-edap	Leasehold Improvements, Gross	IAS 16 60 d
386	1		Monetary	iascf-edap	Leasehold Improvements, Gross, Changes	IAS 16 60 e
387	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
388	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
389	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
390	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
391	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
392	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
393	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
394	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
395	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
396	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
397	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
398	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
399	1		Monetary	iascf-edap	Leasehold Improvements, Gross, Beginning Balance	IAS 16 60 d

ID	Weight	Bal	Type	NS	Label	Reference
400	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Gross, Ending Balance	IAS 16 60 d
401	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Gross, Changes	IAS 16 60 e
402	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
403	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
404	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
405	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
406	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
407	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
408	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
409	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
410	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
411	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
412	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
413	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
414	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Beginning Balance	IAS 16 60 d
415	0		Monetary	iascf-edap	Property, Plant and Equipment, Gross, Total, Ending Balance	IAS 16 60 d
416	1		Monetary	iascf-edap	Property, Plant and Equipment, Gross, Total, Changes	IAS 16 60 e
417	1		Monetary	iascf-edap	Additions	IAS 16 60 e i
418	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 16 60 e iii
419	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
420	1		Monetary	iascf-edap	Revaluation Increases	IAS 16 60 e iv
421	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income	IAS 16 60 e iv
422	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity	IAS 16 60 e iv
423	1		Monetary	iascf-edap	Revaluation Decreases	IAS 16 60 e iv
424	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income	IAS 16 60 e iv
425	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity	IAS 16 60 e iv
426	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
427	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
428	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
429	1		Monetary	iascf-edap	Property, Plant and Equipment, Gross, Total, Beginning Balance	IAS 16 60 d
430	0			iascf-edap	Movements in Accumulated Depreciation and Impairment, Property, Plant and Equipment (abstract)	IAS 16 60 d
431	0		Monetary	iascf-edap	Accumulated Depreciation and Impairment, Property, Plant and Equipment	IAS 16 60 d; IAS 16 60 v; IAS 16 60 vii
432	1		Monetary	iascf-edap	Buildings, Accumulated Depreciation and Impairment, Ending Balance	IAS 16 60 d
433	1		Monetary	iascf-edap	Buildings, Accumulated Depreciation and Impairment, Changes	IAS 16 60 d
434	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e viii
435	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
436	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 b

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
437	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
438	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
439	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
440	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
441	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
442	1		Monetary	iascf-edap	Buildings, Accumulated Depreciation and Impairment, Beginning Balance	IAS 16 60 d
443	1		Monetary	iascf-edap	Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Ending Balance	IAS 16 60 d
444	1		Monetary	iascf-edap	Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Changes	IAS 16 60 d
445	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e viii
446	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
447	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 b
448	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
449	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
450	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
451	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
452	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
453	1		Monetary	iascf-edap	Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Beginning Balance	IAS 16 60 d
454	1		Monetary	iascf-edap	Fixtures and Fittings, Accumulated Depreciation and Impairment, Ending Balance	IAS 16 60 d
455	1		Monetary	iascf-edap	Fixtures and Fittings, Accumulated Depreciation and Impairments, Changes	IAS 16 60 e
456	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e viii
457	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
458	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 b
459	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
460	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
461	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
462	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
463	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
464	1		Monetary	iascf-edap	Fixtures and Fittings, Accumulated Depreciation and Impairments, Beginning Balance	IAS 16 60 d
465	1		Monetary	iascf-edap	Motor Vehicles, Accumulated Depreciation and Impairment, Ending Balance	IAS 16 60 d
466	1		Monetary	iascf-edap	Motor Vehicles, Accumulated Depreciation and Impairment, Changes	IAS 16 60 e
467	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e viii
468	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
469	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 b
470	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
471	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
472	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
473	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
474	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
475	1		Monetary	iascf-edap	Motor Vehicles, Accumulated Depreciation and Impairment, Beginning Balance	IAS 16 60 d
476	1		Monetary	iascf-edap	Leasehold Improvements, Accumulated Amortisation and Impairment, Ending Balance	IAS 16 60 d
477	1		Monetary	iascf-edap	Leasehold Improvements, Accumulated Amortisation and Impairment, Changes	IAS 16 60 e
478	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e vii
479	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
480	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 b
481	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
482	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
483	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
484	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
485	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
486	1		Monetary	iascf-edap	Leasehold Improvements, Accumulated Amortisation and Impairment, Beginning Balance	IAS 16 60 d
487	1		Monetary	iascf-edap	Other Property, Plant and Equipment Accumulated Depreciation, Ending Balance	IAS 16 60 d
488	1		Monetary	iascf-edap	Other Property, Plant and Equipment Accumulated Depreciation, Changes	IAS 16 60 e
489	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e vii
490	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
491	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 a
492	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
493	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
494	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
495	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ix
496	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
497	1		Monetary	iascf-edap	Other Property, Plant and Equipment Accumulated Depreciation and Impairment, Beginning Balance	IAS 16 60 d
498	0		Monetary	iascf-edap	Property, Plant and Equipment Accumulated Depreciation and Impairment, Total, Ending Balance	IAS 16 60 d
499	1		Monetary	iascf-edap	Property, Plant and Equipment Accumulated Depreciation and Impairment, Total, Changes	IAS 16 60 e
500	1		Monetary	iascf-edap	Depreciation Expense	IAS 16 60 e vii
501	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 36 113 a
502	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 36 113 a

ID	Weight	Bal	Type	NS	Label	Reference
503	1		Monetary	iascf-edap	Disposals	IAS 16 60 e ii
504	1		Monetary	iascf-edap	Disposals through Business Divestiture	IAS 16 60 e ii
505	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 16 60 e viii
506	1		Monetary	iascf-edap	Transfers to Assets Held for Sale	IAS 16 60 e ii
507	1		Monetary	iascf-edap	Other Movements	IAS 16 60 e ix
508	1		Monetary	iascf-edap	Property, Plant and Equipment Accumulated Depreciation, Total, Beginning Balance	IAS 16 60 d
509	0			iascf-edap	Property, Plant and Equipment Under Finance Leases (abstract)	IAS 17 23 a
510	0		Monetary	iascf-edap	Property, Plant and Equipment Under Finance Leases, Total	IAS 17 23 a
511	1		Monetary	iascf-edap	Land Under Finance Leases	IAS 17 23 a
512	1		Monetary	iascf-edap	Buildings Under Finance Leases	IAS 17 23 a
513	1		Monetary	iascf-edap	Plant Equipment and Machinery Under Finance Leases	IAS 17 23 a
514	1		Monetary	iascf-edap	Fixtures and Fittings Under Finance Leases	IAS 17 23 a
515	1		Monetary	iascf-edap	Motor Vehicles Under Finance Leases	IAS 17 23 a
516	1		Monetary	iascf-edap	Leasehold Improvements Under Finance Leases	IAS 17 23 a
517	1		Monetary	iascf-edap	Other Property, Plant and Equipment Under Finance Leases	IAS 17 23 a
518	0		Monetary	iascf-edap	Property, Plant and Equipment Acquired Under Finance Lease	IAS 7 44 a; IAS 7 43
519	0			iascf-edap	Property, Plant and Equipment Pledged as Security (abstract)	IAS 16 61 a
520	0		Tuple	iascf-edap	Property, Plant and Equipment Pledged as Security	
521	0		String	iascf-edap	Description of Property, Plant and Equipment Pledged as Security	IAS 16 61 a
522	0		String	iascf-edap	Type of Property, Plant and Equipment Pledged as Security	IAS 16 61 a
523	0		String	iascf-edap	Description of Liability or Other Item Pledged Against	IAS 16 61 a
524	0		Monetary	iascf-edap	Amount of Property, Plant and Equipment Pledged as Security	IAS 16 61 a
525	0			iascf-edap	Revalued Property, Plant and Equipment Disclosures (abstract)	IAS 16 64
526	0		Monetary	iascf-edap	Revaluation Disclosures Per Asset Class	IAS 16 64
527	0		Tuple	iascf-edap	Class of Asset Revalued	IAS 16 64 a
528	0		String	iascf-edap	Description of Class of Asset Revalued	IAS 16 64 a
529	0		String	iascf-edap	Type of Asset Class Revalued	IAS 16 64 a
530	0		String	iascf-edap	Revaluation Basis	IAS 16 64 a
531	0		String	iascf-edap	Effective Dates of Revaluation	IAS 16 64 b
532	0		String	iascf-edap	Whether Independent Valuer was Used	IAS 16 64 c
533	0		String	iascf-edap	Nature of Indices Used to Determine Replacement Cost	IAS 16 64 d
534	0		Monetary	iascf-edap	Carrying Amount of Revalued Assets if Carried Under Historical Cost	IAS 16 64 e
535	0		Monetary	iascf-edap	Carrying Amount of Revalued Property, Plant and Equipment, Total	IAS 16 64 e
536	1		Monetary	iascf-edap	Carrying Amount of Revalued Land	IAS 16 64 e
537	1		Monetary	iascf-edap	Carrying Amount of Revalued Buildings	IAS 16 64 e
538	1		Monetary	iascf-edap	Carrying Amount of Revalued Plant and Equipment	IAS 16 64 e
539	1		Monetary	iascf-edap	Carrying Amount of Revalued Fixtures and Fittings	IAS 16 64 e

ID	Weight	Bal	Type	NS	Label	Reference
540	1		Monetary	iascf-edap	Carrying Amount of Revalued Motor Vehicles	IAS 16 64 e
541	1		Monetary	iascf-edap	Carrying Amount of Revalued Leasehold Improvements	IAS 16 64 e
542	1		Monetary	iascf-edap	Carrying Amount of Revalued Other Property, Plant and Equipment	IAS 16 64 e
543	0		String	iascf-edap	Revaluation Surplus For Items Revalued	IAS 16 64 f
544	0		Tuple	iascf-edap	Items Revalued	IAS 16 64 f
545	0		String	iascf-edap	Description of Item Revalued	IAS 16 64 a
546	0		String	iascf-edap	Class of Item Revalued	IAS 16 64 a
547	0		String	iascf-edap	Type of Item Revalued	IAS 16 64 f
548	0		Monetary	iascf-edap	Amount of Revaluation Surplus for Item Revalued	IAS 16 64 e
549	0		String	iascf-edap	Restrictions on Distribution of Revaluation Surplus	IAS 16 64 f
550	0		Monetary	iascf-edap	Differences from Historical Cost Depreciation Transferred to Accumulated Profit	IAS 16 39
551	0		Monetary	iascf-edap	Amount of Revaluation Surplus, Total for All Classes	IAS 16 64
552	0		Monetary	iascf-edap	Amount of Revaluation Surplus, Total By Class of Revalued Asset	IAS 16 64
553	0		Tuple	iascf-edap	Amount of Revaluation Surplus, for Each Class of Revalued Asset	IAS 16 64
554	0		String	iascf-edap	Class of Item Revalued	IAS 16 64 a
555	0		Monetary	iascf-edap	Amount of Revaluation Surplus, Total for Class	IAS 16 64 e
556	0		Tuple	iascf-edap	Impairment of Property, Plant and Equipment	IAS 36 117; IAS 36 118
557	0		Monetary	iascf-edap	Information Relating To All Impairments In Aggregate	
558	0		String	iascf-edap	Main Classes of Assets Affected by Impairment Losses Reversals for Which No Information is Disclosed Individually	IAS 36 118 a
559	0		String	iascf-edap	Main Events Circumstances that Led to Recognition Reversal of Impairment Losses for Which No Information is Disclosed Individually	IAS 36 118 b
560	0		Monetary	iascf-edap	Amount of Impairment Loss Recognised Reversed	IAS 36 117 b
561	0			iascf-edap	Impairment Losses for Individual Assets (abstract)	IAS 36 117 c
562	0		Tuple	iascf-edap	Impairment Losses for Individual Asset	IAS 36 117 c
563	0		String	iascf-edap	Description of Asset Impaired	IAS 36 117 c i
564	0		String	iascf-edap	Type of Asset Impaired	IAS 36 117 c i
565	0		String	iascf-edap	Reportable Primary Segment to Which Asset Belongs	IAS 36 117 c ii
566	0		Monetary	iascf-edap	Amount of Impairment Loss for Impaired Asset	IAS 36 117 c
567	0		String	iascf-edap	Whether Recoverable Amount is Net Selling Price or Value in Use	IAS 36 117 e
568	0		String	iascf-edap	Basis Used to Determine Net Selling Price or Discount Rate Used In the Current Estimate and Previous Estimate of Value in Use	IAS 36 117 g; IAS 36 117 f
569	0		String	iascf-edap	Key Assumptions Used to Determine Recoverable Amount	IAS 36 119
570	0		String	iascf-edap	Additional Disclosures for Property, Plant and Equipment	IAS 16 66
571	0		Monetary	iascf-edap	Borrowing Costs Capitalised	IAS 23 29 b
572	0		Decimal	iascf-edap	Capitalisation Rate of Borrowing Costs Capitalised	IAS 23 29 c
573	0		String	iascf-edap	Amount of Borrowing Costs Capitalised	IAS 23 29 c
574	0		Monetary	iascf-edap	Compensation for Impairment or Loss of Property, Plant and Equipment	SIC 14 5

ID	Weight	Bal	Type	NS	Label	Reference
575	0		Monetary	iascf-edap	Carrying Amount of Temporarily Idle Property Plant and Equipment	IAS 16 66 a
576	0		Monetary	iascf-edap	Gross Carrying Amount of Retired Property, Plant and Equipment Held for Disposal	IAS 16 66 c
577	0		Monetary	iascf-edap	Fair Value of Property Plant and Equipment at Cost if Materially Different	IAS 16 66 d
578	0		Monetary	iascf-edap	Amount of Expenditure on Account of Property, Plant and Equipment in Course of Construction	IAS 16 61 c
579	0		String	iascf-edap	Investment Property Disclosures	IAS 40
580	0		Monetary	iascf-edap	Investment Property, Cost Model	IAS 40 66
581	0		Monetary	iascf-edap	Investment Property, Total, Cost Model	IAS 40 68; IAS 40 69 c
582	1		Monetary	iascf-edap	Investment Property, Cost Model	IAS 40 68; IAS 40 69 c
583	1		Monetary	iascf-edap	Accumulated Depreciation and Impairment, Cost Model	IAS 40 69 c; IAS 40 68
584	0			iascf-edap	Movements in Investment Property, Cost Model (abstract)	IAS 40 69 d
585	1		Monetary	iascf-edap	Investment Property, Cost Model, Ending Balance	IAS 40 69 c; IAS 40 68
586	1		Monetary	iascf-edap	Investment Property, Cost Model, Changes	IAS 40 67
587	1		Monetary	iascf-edap	Acquisitions of Investment Property	IAS 40 69 d i
588	1		Monetary	iascf-edap	Capitalised Subsequent Expenditure	IAS 40 68; IAS 40 69 d i
589	1		Monetary	iascf-edap	Disposals of Investment Property	IAS 40 69 d iii; IAS 40 68
590	1		Monetary	iascf-edap	Acquisitions of Investment Property Through Business Combinations	IAS 40 69 d ii
591	1		Monetary	iascf-edap	Transfers of Investment Property (to) from Inventories	IAS 16 68
592	1		Monetary	iascf-edap	Transfers of Investment Property (to) from Owner Occupied Property	IAS 40 69 d vii; IAS 40 68
593	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 40 69 d vi; IAS 40 68
594	1		Monetary	iascf-edap	Other Movements in Investment Property	IAS 40 68; IAS 40 69 d viii
595	1		Monetary	iascf-edap	Investment Property, Cost Model, Beginning Balance	IAS 40 69 d
596	0			iascf-edap	Movements in Accumulated Depreciation and Impairment, Investment Property, Cost Model (abstract)	IAS 40 69 c; IAS 40 68
597	0		Monetary	iascf-edap	Investment Property Accumulated Depreciation and Impairment, Cost Model, Ending Balance	IAS 40 68; IAS 40 69 c
598	1		Monetary	iascf-edap	Investment Property Accumulated Depreciation and Impairment, Cost Model, Changes	IAS 40 48
599	1		Monetary	iascf-edap	Depreciation Expense	IAS 40 69 d iv; IAS 40 68
600	1		Monetary	iascf-edap	Impairment Losses Recognised	IAS 40 69 d v; IAS 40 68
601	1		Monetary	iascf-edap	Impairment Losses Reversed	IAS 40 69 d v; IAS 40 68
602	0		Monetary	iascf-edap	Other Adjustments to Investment Property Accumulated Depreciation and Impairment, Cost Model	IAS 40 68; IAS 40 69 d iv
603	1		Monetary	iascf-edap	Investment Property Accumulated Depreciation and Impairment, Cost Model, Beginning Balance	IAS 40 69 c; IAS 40 68
604	0		String	iascf-edap	Description of Investment Property, Cost Model	IAS 40 69 e i
605	0			iascf-edap	Investment Property, Fair Value Model (abstract)	IAS 40
606	0			iascf-edap	Movements in Investment Property, Fair Value Model (abstract)	IAS 40 67
607	1		Monetary	iascf-edap	Investment Property, Fair Value Model, Ending Balance	IAS 40 67

ID	Weight	Bal Type	NS	Label	Reference
608	1	Monetary	iascf-edap	Investment Property, Fair Value Model, Changes	IAS 40 67
609	1	Monetary	iascf-edap	Acquisitions	IAS 40 67 a
610	1	Monetary	iascf-edap	Capitalised Subsequent Expenditure	IAS 40 67 a
611	1	Monetary	iascf-edap	Disposals	IAS 40 67 c
612	1	Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 40 67 b
613	1	Monetary	iascf-edap	Unrealised Fair Value Loss Gain on Investment Property	IAS 40 67 d
614	1	Monetary	iascf-edap	Transfers (to) from Inventories and Owner Occupied property	IAS 40 67 f
615	1	Monetary	iascf-edap	Foreign Exchange Movements	IAS 21 42 b; IAS 40 67 e
616	1	Monetary	iascf-edap	Other Movements	IAS 40 67 g
617	1	Monetary	iascf-edap	Investment Property, Fair Value Model, Beginning Balance	IAS 40 67
618	0		iascf-edap	Investment Property as Measured Under Fair Value Method When Cost Method Used (abstract)	IAS 40 68
619	0	String	iascf-edap	Description of Investment Property, Fair Value Model	IAS 40 69 e i; IAS 40 68 a
620	0	String	iascf-edap	Reasons Why Fair Value Cannot be Reliably Measured	IAS 40 69 e ii; IAS 40 68 b
621	0	String	iascf-edap	Range of Estimates Within Which Fair Value is Likely to Lie	IAS 40 69 e iii; IAS 40 68 c
622	0		iascf-edap	Determination of Fair Value (abstract)	IAS 40 66
623	0	String	iascf-edap	Methods and Significant Assumptions Applied to Determine Fair Value	IAS 40 66 b
624	0	String	iascf-edap	Use of Independent Valuer to Determine Fair Value	IAS 40 66 c
625	0	Tuple	iascf-edap	Disposals of Investment Property Not Carried at Fair Value	IAS 40 68 d
626	0	Tuple	iascf-edap	Disposal of Investment Property Not Carried at Fair Value	IAS 40 68 d
627	0	String	iascf-edap	Description of Disposed Investment Property	IAS 40 68 d i
628	0	Monetary	iascf-edap	Carrying Amount of Disposed Investment Property	IAS 40 68 d ii
629	0	Monetary	iascf-edap	Gain (Loss) on Disposed Investment Property	IAS 40 68 d iii
630	0		iascf-edap	Income and Expenses from Investment Property (abstract)	IAS 40 66 d
631	0	Monetary	iascf-edap	Rental Income From Investment Property	IAS 40 66 d i
632	0	Monetary	iascf-edap	Direct Operating Expenses from Investment Property Generating Rental Income	IAS 40 66 d ii
633	0	Monetary	iascf-edap	Direct Operating Expenses from Investment Property Not Generating Rental Income	IAS 40 66 d iii
634	0	String	iascf-edap	Additional Disclosures for Investment Property	IAS 40 66
635	0	String	iascf-edap	Criteria to Distinguish Investment Property from Owner Occupied and from Property Held for Sale when Difficult	IAS 40 66 a
636	0	String	iascf-edap	Restrictions on Remittance of Income and Disposal Proceeds	IAS 40 66 e
637	0	String	iascf-edap	Restrictions on Realisability	IAS 40 66 e
638	0	String	iascf-edap	Intangible Assets Disclosures	IAS 22; IAS 38
639	0		iascf-edap	Movements in Intangible Assets (abstract)	IAS 38 107 e
640	0	Monetary	iascf-edap	Intangible Assets, Gross	IAS 38 107 c
641	1	Monetary	iascf-edap	Development Costs, Gross, Ending Balance	IAS 38 107 c
642	1	Monetary	iascf-edap	Development Costs, Gross, Changes	IAS 38 107 c

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
643	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
644	1		Monetary	iascf-edap	Additions from Internal Development	IAS 38 107 e i
645	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 38 107 e i
646	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
647	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
648	1		Monetary	iascf-edap	Development Costs, Gross, Beginning Balance	IAS 38 107 c
649	1		Monetary	iascf-edap	Goodwill, Gross, Ending Balance	IAS 22 88 e ix
650	1		Monetary	iascf-edap	Goodwill, Gross, Changes	IAS 22 88 e
651	1		Monetary	iascf-edap	Additions	IAS 22 88 e ii
652	1		Monetary	iascf-edap	Disposal of Business	IAS 22 88 e iv
653	1		Monetary	iascf-edap	Adjustments Resulting from Subsequent Changes in Fair Value of Assets and Liabilities	IAS 22 88 e iii
654	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS-CP
655	1		Monetary	iascf-edap	Other Changes	IAS 22 88 e viii
656	1		Monetary	iascf-edap	Goodwill, Gross, Beginning Balance	IAS 22 88 e i
657	1		Monetary	iascf-edap	Negative Goodwill, Gross, Ending Balance	IAS 22 91 d vii
658	1		Monetary	iascf-edap	Negative Goodwill, Gross, Changes	IAS 22 91 d
659	1		Monetary	iascf-edap	Additions	IAS 22 91 d ii
660	1		Monetary	iascf-edap	Adjustments Resulting from Subsequent Change in Value of Assets and Liabilities	IAS 22 91 d iii
661	1		Monetary	iascf-edap	Disposal of Business	IAS 22 91 d iv
662	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS-CP
663	1		Monetary	iascf-edap	Other Changes	IAS 22 91 d vi
664	1		Monetary	iascf-edap	Negative Goodwill, Gross, Beginning Balance	IAS 22 91 d vii
665	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Gross, Ending Balance	IAS 38 107 c
666	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Gross, Changes	IAS 38 107 c
667	1		Monetary	iascf-edap	Additions from Internal Development	IAS 38 107 e i
668	1		Monetary	iascf-edap	Additions from Acquisitions	IAS 38 197 e i
669	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
670	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
671	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 38 107 e i
672	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
673	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Gross, Beginning Balance	IAS 38 107 c
674	1		Monetary	iascf-edap	Other Intangible Assets, Gross, Ending Balance	IAS 38 107 c
675	1		Monetary	iascf-edap	Other Intangible Assets, Gross, Changes	IAS 38 107 c
676	1		Monetary	iascf-edap	Additions from Internal Development	IAS 38 107 e i
677	1		Monetary	iascf-edap	Additions from Acquisitions	IAS 38 107 e i
678	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii

ID	Weight	Bal	Type	NS	Label	Reference
679	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
680	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 38 107 e i
681	1		Monetary	iascf-edap	Revaluation Decreases	IAS 38 107 e iii
682	1		Monetary	iascf-edap	Revaluation Increases	IAS 38 107 e iii
683	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
684	1		Monetary	iascf-edap	Other Intangible Assets, Gross, Beginning Balance	IAS 38 107 e
685	0		Monetary	iascf-edap	Intangible Assets, Gross, Total, Ending Balance	IAS 38 107 c
686	1		Monetary	iascf-edap	Intangible Assets, Gross, Total, Changes	IAS 38 107 c
687	1		Monetary	iascf-edap	Additions from Internal Development	IAS 38 107 e i
688	1		Monetary	iascf-edap	Additions from Acquisitions	IAS 38 107 e i
689	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
690	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
691	1		Monetary	iascf-edap	Acquisitions Through Business Combinations	IAS 38 107 e i
692	1		Monetary	iascf-edap	Revaluation Decreases	IAS 38 107 e iii
693	1		Monetary	iascf-edap	Revaluation Increases	IAS 38 107 e iii
694	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
695	1		Monetary	iascf-edap	Intangible Assets, Gross, Total, Beginning Balance	IAS 38 107 c
696	0			iascf-edap	Movements in Accumulated Amortisation and Impairment, Intangible Assets (abstract)	IAS 38 107 e
697	0		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment	IAS 38 107 c
698	1		Monetary	iascf-edap	Development Costs, Accumulated Amortisation and Impairment, Ending Balance	IAS 38 107 c
699	1		Monetary	iascf-edap	Development Costs, Accumulated Amortisation and Impairment, Changes	IAS 38 107 c
700	1		Monetary	iascf-edap	Amortisation Expense	IAS 38 107 e vi
701	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 38 107 e iv
702	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 38 107 e v
703	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
704	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
705	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
706	1		Monetary	iascf-edap	Development Costs, Accumulated Amortisation and Impairment, Beginning Balance	IAS 38 107 c
707	1		Monetary	iascf-edap	Goodwill, Accumulated Amortisation and Impairment, Ending Balance	IAS 22 88 e ix
708	1		Monetary	iascf-edap	Goodwill, Accumulated Amortisation and Impairment, Changes	IAS 22 88 e i
709	1		Monetary	iascf-edap	Amortisation Expense	IAS 22 88 e v
710	1		Monetary	iascf-edap	Impairment Losses Recognised	IAS 22 88 e vi
711	1		Monetary	iascf-edap	Impairment Losses Reversed	IAS 22 88 e vii
712	1		Monetary	iascf-edap	Disposal of Business	IAS 22 88 e iv
713	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS-CP

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
714	1		Monetary	iascf-edap	Other Changes	IAS 22 88 e viii
715	1		Monetary	iascf-edap	Goodwill, Accumulated Amortisation and Impairment, Beginning Balance	IAS 22 88 e i
716	1		Monetary	iascf-edap	Negative Goodwill, Accumulated Amortisation and Impairment, Ending Balance	IAS 22 91 d viii
717	1		Monetary	iascf-edap	Negative Goodwill, Accumulated Amortisation, Changes	IAS 22 91 d iii
718	1		Monetary	iascf-edap	Recognised in Income for Negative Goodwill which do Not Represent Identifiable Liabilities at Date of Acquisition	IAS 22 61 d v
719	1		Monetary	iascf-edap	Recognised in Income Other	IAS 22 91 d v
720	1		Monetary	iascf-edap	Disposal of Business	IAS 22 91 d iv
721	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS-CP
722	1		Monetary	iascf-edap	Other Changes	IAS 22 91 d vi
723	1		Monetary	iascf-edap	Negative Goodwill, Accumulated Amortisation, Beginning Balance	IAS 22 91 d i
724	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Accumulated Amortisation and Impairment, Ending Balance	IAS 38 107 c
725	1		Monetary	iascf-edap	Patents Trademarks and Other Rights, Accumulated Amortisation and Impairment, Changes	IAS 38 107 c
726	1		Monetary	iascf-edap	Amortisation Expense	IAS 38 107 e vi
727	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 38 107 e iv
728	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 38 107 e v
729	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
730	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
731	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
732	1		Monetary	iascf-edap	Patents Trademarks and Other Rights, Accumulated Amortisation and Impairment, Beginning Balance	IAS 38 107 c
733	1		Monetary	iascf-edap	Other Intangible Assets, Accumulated Amortisation and Impairment, Ending Balance	IAS 38 107 c
734	1		Monetary	iascf-edap	Other Intangible Assets, Accumulated Amortisation and Impairment, Changes	IAS 38 107 e vi; IAS 38 107 e iv
735	1		Monetary	iascf-edap	Amortisation Expense	IAS 38 107 e vi
736	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 38 107 e iv
737	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 38 107 e v
738	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
739	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
740	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
741	1		Monetary	iascf-edap	Other Intangible Assets, Accumulated Amortisation and Impairment, Beginning Balance	IAS 38 107 c
742	0		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment, Total, Ending Balance	IAS 38 107 c
743	1		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment, Total, Changes	IAS 38 107 c
744	1		Monetary	iascf-edap	Amortisation Expense	IAS 38 107 e vi

ID	Weight	Bal	Type	NS	Label	Reference
745	1		Monetary	iascf-edap	Impairment Losses Recognised in Income	IAS 38 107 e iv
746	1		Monetary	iascf-edap	Impairment Losses Reversed in Income	IAS 38 107 e v
747	1		Monetary	iascf-edap	Retirements and Disposals	IAS 38 107 e ii
748	1		Monetary	iascf-edap	Foreign Exchange Movements	IAS 38 107 e vii
749	1		Monetary	iascf-edap	Other Changes	IAS 38 107 e viii
750	1		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment, Total, Beginning Balance	IAS 38 107 c
751	0			iascf-edap	Details of Significant Intangible Assets (abstract)	IAS 38 111 b
752	0		Tuple	iascf-edap	Significant Intangible Asset	IAS 38 111 b
753	0		String	iascf-edap	Description of Significant Intangible Asset	IAS 38 111 b
754	0		String	iascf-edap	Type of Significant Intangible Asset	IAS 38 111 b
755	0		Monetary	iascf-edap	Carrying Amount of Significant Intangible Asset	IAS 38 111 b
756	0		String	iascf-edap	Remaining Amortisation of Significant Intangible Asset	IAS 38 111 b
757	0			iascf-edap	Intangible Assets Acquired Through Government Grants (abstract)	IAS 38 111 c
758	0		Tuple	iascf-edap	Intangible Asset Acquired Through Government Grant	IAS 38 111 c
759	0		String	iascf-edap	Description of Intangible Asset Acquired Through Government Grant	IAS 38 111 c
760	0		String	iascf-edap	Type of Intangible Asset Acquired Through Government Grant	IAS 38 111 c
761	0		Monetary	iascf-edap	Initial Fair Value Recognised of Intangible Asset Acquired Through Government Grant	IAS 38 111 c i
762	0		Monetary	iascf-edap	Carrying Amount of Intangible Asset Acquired Through Government Grant	IAS 38 111 c ii
763	0		String	iascf-edap	Measurement Basis of Intangible Asset Acquired Through Government Grant	IAS 38 111 c iii
764	0			iascf-edap	Intangible Assets Pledged as Security or Title Restricted (abstract)	IAS 38 111 d
765	0		Tuple	iascf-edap	Intangible Asset Pledged as Security or Title Restricted	IAS 38 111 d
766	0		String	iascf-edap	Description of Intangible Asset Pledged as Security or Title Restricted	IAS 38 111 d
767	0		String	iascf-edap	Type of Intangible Asset Pledged as Security or Title Restricted	IAS 38 111 d
768	0		String	iascf-edap	Description of Liability or Other Item Pledged Against	IAS 38 111 d
769	0		Monetary	iascf-edap	Carrying Amount of Intangible Asset Pledged as Security or Title Restricted	IAS 38 111 d
770	0			iascf-edap	Revaluation of Intangible Assets (abstract)	IAS 38 113
771	0		Tuple	iascf-edap	Class of Revalued Intangible Asset	IAS 38 113
772	0		Monetary	iascf-edap	Description of Class of Revalued Intangible Asset	IAS 38 113 a
773	0		Monetary	iascf-edap	Type of Class of Revalued Intangible Asset	IAS 38 113 a
774	0		String	iascf-edap	Effective Dates of Revaluation	IAS 38 113 a i
775	0		Monetary	iascf-edap	Carrying Amount of Revalued Asset	IAS 38 113 a ii
776	0		Monetary	iascf-edap	Carrying Amount of Revalued Asset if Carried Under Historical Cost	IAS 38 113 a iii
777	0		String	iascf-edap	Restrictions on Distribution of Revaluation Surplus	IAS 38 113 b
778	0		String	iascf-edap	Negative Goodwill Relating to Future Losses or Expenses	IAS 22 91 a
779	0		String	iascf-edap	Income Statement Line Item in Which Negative Goodwill is Recognised as Income	IAS 22 91 c

ID	Weight	Bal	Type	NS	Label	Reference
780	0		Tuple	iascf-edap	Negative Goodwill Relating to Future Loss or Expense	IAS 22 91 a
781	0		String	iascf-edap	Description of Future Loss or Expense	IAS 22 91 a
782	0		String	iascf-edap	Type of Future Loss or Expense	IAS 22 91 a
783	0		Monetary	iascf-edap	Amount of Future Loss or Expense	IAS 22 91 a
784	0		String	iascf-edap	Timing of Future Loss or Expense	IAS 22 91 a
785	0		String	iascf-edap	Additional Disclosures for Intangible Assets	IAS 38 117
786	0		String	iascf-edap	Description of Fully Amortised Intangible Assets in Use	IAS 38 117 a
787	0		String	iascf-edap	Description of Significant Intangible Assets Controlled but Not Recognised by the Entity	IAS 38 117 b
788	0		String	iascf-edap	Line Items of Income Statement in Which the Amortisation of Intangible Assets Included	IAS 38 107 d; IAS 22 88 d; IAS 22 91 c
789	0		String	iascf-edap	Reasons Why Amortisation of Intangible Asset is Greater than 20 Years Including Significant Factors	IAS 22 88 b; IAS 38 111 a
790	0		String	iascf-edap	Reasons Why Goodwill is Not Amortised on Straight Line Basis	IAS 22 88 c
791	0		Monetary	iascf-edap	Research and Development Recognised as Expense	IAS 38 115
792	0		String	iascf-edap	Biological Assets Disclosures	IAS 41 39
793	0		String	iascf-edap	Investments in Subsidiaries Disclosures	IAS 27 30; IAS 27 29
794	0			iascf-edap	Listing of Significant Subsidiaries (abstract)	IAS 27 32 a
795	0		Tuple	iascf-edap	Significant Subsidiary	IAS 27 32 a
796	0		String	iascf-edap	Name of Significant Subsidiary	IAS 27 32 a
797	0		Monetary	iascf-edap	Cost of Investment in Significant Subsidiary	IAS 27 32 a
798	0		Monetary	iascf-edap	Country of Incorporation of Significant Subsidiary	IAS 27 32 a
799	0		Decimal	iascf-edap	Percentage of Ownership Interest in Significant Subsidiary	IAS 27 32 a
800	0		Decimal	iascf-edap	Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership	IAS 27 32 a
801	0			iascf-edap	Additional Information about Subsidiaries (abstract)	IAS 27 32
802	0		String	iascf-edap	Nature of Relationship with Subsidiaries where Parent has Directly or Indirectly Less than Half of Voting Power	IAS 27 32 b ii
803	0		String	iascf-edap	Names of Entities with More than Half of Voting Power Directly or Indirectly Owned Which are Not Subsidiaries Due to Absence of Control	IAS 27 32 b iii
804	0		String	iascf-edap	Investments in Associates Disclosures	IAS 1 66 d; IAS 28 28
805	0			iascf-edap	Listing of Significant Associates (abstract)	IAS 28 27
806	0		Tuple	iascf-edap	Significant Associate	IAS 28 27
807	0		Monetary	iascf-edap	Name of Significant Associate	IAS 28 27 a
808	0		Decimal	iascf-edap	Cost of Investment in Significant Associate	IAS 28 27 a
809	0		Monetary	iascf-edap	Location of Significant Associate	IAS 28 27 a
810	0		Decimal	iascf-edap	Principal Activities of Significant Associate	IAS 28 27 a
811	0		Decimal	iascf-edap	Percentage of Ownership Interest in Significant Associate	IAS 28 27 a
812	0		Decimal	iascf-edap	Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership	IAS 28 27 a

ID	Weight	Bal	Type	NS	Label	Reference
813	0			iascf-edap	Movements in Investments in Significant Associates During the Period (abstract)	IAS 28 17
814	0	Monetary		iascf-edap	Significant Associates, Ending Balance	IAS-CP
815	1	Monetary		iascf-edap	Significant Associates, Changes	IAS-CP
816	1	Monetary		iascf-edap	Additional Investments in Significant Associates	IAS-CP
817	0	Monetary		iascf-edap	Disposals of Significant Associates	IAS-CP
818	0	Monetary		iascf-edap	Share of Ordinary Profit (Loss)	IAS-CP
819	0	Monetary		iascf-edap	Share of Extraordinary Profit (Loss)	IAS-CP
820	0	Monetary		iascf-edap	Share of Prior Period Items	IAS-CP
821	0	Monetary		iascf-edap	Dividends Received	IAS-CP
822	0	Monetary		iascf-edap	Foreign Exchange Adjustments	IAS-CP
823	0	Monetary		iascf-edap	Impairment of Investment	IAS-CP
824	0	Monetary		iascf-edap	Reversal of Impairment	IAS-CP
825	0	Monetary		iascf-edap	Other Movements in Significant Associates	IAS-CP
826	1	Monetary		iascf-edap	Significant Associates, Beginning Balance	IAS-CP
827	0	String		iascf-edap	Explanation of Movements in Investment in Significant Associates	IAS-CP
828	0	String		iascf-edap	Unrecognised Share of Losses of Associates	SIC 20 10
829	0	Monetary		iascf-edap	Amount Not Recognised for Period	SIC 20 10
830	0	Monetary		iascf-edap	Cumulative Amount Not Recognised	SIC 20 10
831	0	String		iascf-edap	Share of Profit (Loss) for Associates	IAS 28 28
832	1	Monetary		iascf-edap	Prior Period Items of Profit (Loss) for Associates	IAS 28 28
833	1	Monetary		iascf-edap	Extraordinary Portion of Profit (Loss) for Associates	IAS 28 28
834	0	String		iascf-edap	Investments in Joint Ventures Disclosures	IAS 31 32
835	0			iascf-edap	Listing of Significant Joint Ventures (abstract)	IAS 31 47
836	0	Tuple		iascf-edap	Significant Joint Venture	IAS 31 47
837	0	String		iascf-edap	Name of Significant Joint Venture	IAS 31 47
838	0	String		iascf-edap	Principal Activities of Significant Joint Venture	IAS 31 47
839	0	String		iascf-edap	Location of Significant Joint Venture	IAS 31 47
840	0	Monetary		iascf-edap	Cost of Investment in Significant Joint Venture	IAS 31 47
841	0	Decimal		iascf-edap	Percentage of Ownership Interest in Significant Joint Venture	IAS 31 47
842	0	Tuple		iascf-edap	Aggregate Amount of Joint Venture Line Items	IAS 31 47
843	0	Monetary		iascf-edap	Net Profit (Loss) of Joint Venture	IAS 31 47
844	1	Monetary		iascf-edap	Total Income of Joint Venture	IAS 31 47
845	1	Monetary		iascf-edap	Total Expenses of Joint Venture	IAS 31 47
846	0	Monetary		iascf-edap	Total Assets of Joint Venture	IAS-CP
847	1	Monetary		iascf-edap	Current Assets of Joint Venture	IAS 31 47
848	1	Monetary		iascf-edap	Non Current Assets of Joint Venture	IAS 31 47
849	0	Monetary		iascf-edap	Total Liabilities of Joint Venture	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
850	1		Monetary	iascf-edap	Current Liabilities of Joint Venture	IAS 31 47
851	1		Monetary	iascf-edap	Non Current Liabilities of Joint Venture	IAS 31 47
852	0		String	iascf-edap	Contingent Liabilities Related to Joint Ventures	IAS 31 45
853	0		Monetary	iascf-edap	Share of Contingent Liabilities Incurred Jointly with Other Venturers	IAS 31 45 a
854	0		Monetary	iascf-edap	Contingent Liabilities Incurred by Venturer in Relation to Interests in Joint Ventures	IAS 31 45 a
855	0		Monetary	iascf-edap	Share of Contingent Liabilities of Joint Ventures Themselves	IAS 31 45 b
856	0		Monetary	iascf-edap	Contingent Liabilities for Which Venturer is Contingently Liable for Liabilities of Other Venturers	IAS 31 45 c
857	0		String	iascf-edap	Commitments Related to Interests in Joint Ventures	IAS 31 46
858	0		Monetary	iascf-edap	Capital Commitments of Venturer in Relation to Interests in Joint Ventures	IAS 31 46 a
859	0		Monetary	iascf-edap	Share of Capital Commitments Incurred Jointly with Other Venturers	IAS 31 46 a
860	0		Monetary	iascf-edap	Share of Capital Commitments of Joint Ventures Themselves	IAS 31 46 b
861	0		String	iascf-edap	Deferred Tax Assets Disclosures	IAS 12
862	0		String	iascf-edap	Inventories Disclosures	IAS 2 34
863	0		Monetary	iascf-edap	Inventories, Total, at Cost	IAS 2 34 b
864	1		Monetary	iascf-edap	Raw Materials, at Cost	IAS 2 35; IAS 2 34 b
865	1		Monetary	iascf-edap	Merchandise, at Cost	IAS 2 34 b; IAS 2 35
866	1		Monetary	iascf-edap	Production Supplies, at Cost	IAS 2 34 b; IAS 2 35
867	1		Monetary	iascf-edap	Work In Progress, at Cost	IAS 2 34 b; IAS 2 35
868	1		Monetary	iascf-edap	Finished Goods, at Cost	IAS 2 34 b; IAS 2 35
869	0		Monetary	iascf-edap	Inventories, Total, at Net Realisable Value	IAS 2 34 c
870	1		Monetary	iascf-edap	Raw Materials, at Net Realisable Value	IAS 2 34 c; IAS 2 35
871	1		Shares	iascf-edap	Merchandise, at Net Realisable Value	IAS 2 35; IAS 2 34 c
872	1		Monetary	iascf-edap	Production Supplies, at Net Realisable Value	IAS 2 34 c; IAS 2 35
873	1		Monetary	iascf-edap	Work In Progress, at Net Realisable Value	IAS 2 34 b; IAS 2 35
874	1		Monetary	iascf-edap	Finished Goods, at Net Realisable Value	IAS 2 34 c; IAS 2 35
875	0		String	iascf-edap	Circumstances Leading to Reversals of Inventory Write down	IAS 2 34 e
876	0		Monetary	iascf-edap	Amount of Reversal of Inventory Write down	IAS 2 34 d
877	0		String	iascf-edap	Inventories Pledged as Security for Liabilities	IAS 2 34 f
878	0		String	iascf-edap	LIFO Disclosures	IAS 2 36
879	0		Monetary	iascf-edap	Difference Between LIFO Amount on the Balance Sheet and the Lower of Amount Determined in IAS 2.21 or Net Realisable Value	IAS 2 36 a
880	0		Monetary	iascf-edap	Difference Between LIFO Amount on the Balance Sheet and the Lower of Current Cost or Net Realisable Value	IAS 2 36 b
881	0		String	iascf-edap	Other Financial Assets Disclosures	IAS 1 55; IAS 1 66
882	0			iascf-edap	Financial Assets or Group of Assets Carried at Amount in Excess of Fair Value (abstract)	IAS 32 88
883	0		Tuple	iascf-edap	Financial Asset or Group of Assets Carried at Amount in Excess of Fair Value	IAS 32 88 a

ID	Weight	Bal	Type	NS	Label	Reference
884	0		String	iascf-edap	Description of Financial Asset or Group of Assets	IAS 32 88 a
885	0		String	iascf-edap	Type of Financial Asset or Group of Assets	IAS 32 88 a
886	0		Monetary	iascf-edap	Carrying Amount of Financial Asset or Group of Assets	IAS 32 88 a
887	0		Monetary	iascf-edap	Fair Value of Financial Asset or Group of Assets	IAS 32 88 a
888	0		String	iascf-edap	Reasons for Not Reducing Carrying Amount of Financial Asset or Group of Assets	IAS 32 88 b
889	0		String	iascf-edap	Evidence that Provides Basis for Management's Belief that Carrying Amount Will be Recovered	IAS 32 88 b
890	0			iascf-edap	Financial Assets Where Presumption that Fair Value can be Reliably Measured has Been Overcome (abstract)	IAS 39 170 b
891	0		Tuple	iascf-edap	Financial Asset Where Presumption that Fair Value can be Reliably Measured has Been Overcome	IAS 39 170 b
892	0		String	iascf-edap	Description of Financial Asset	IAS 39 170 b
893	0		String	iascf-edap	Type of Financial Asset	IAS 39 170 b
894	0		Monetary	iascf-edap	Carrying Amount of Financial Asset	IAS 39 170 b
895	0		String	iascf-edap	Explanation of Why Fair Value Cannot be Reliably Measured	IAS 39 170 b
896	0		String	iascf-edap	Range of Estimates Within Which Fair Value is Highly Likely to Lie	IAS 39 170 b
897	0			iascf-edap	Financial Assets Where Presumption that Fair Value can be Reliably Measured has Been Overcome and Asset Has Been Sold (abstract)	IAS 39 170 b
898	0		Tuple	iascf-edap	Financial Asset Where Presumption that Fair Value can be Reliably Measured has Been Overcome and Asset Has Been Sold	IAS 39 170 b
899	0		String	iascf-edap	Description of Financial Asset	IAS 32 88 a
900	0		Monetary	iascf-edap	Type of Financial Asset	IAS 39 170 b
901	0		Monetary	iascf-edap	Amount of Gain (Loss) Recognised of Financial Asset	IAS 39 170 b
902	0		Monetary	iascf-edap	Carrying Amount of Financial Asset at Time of Sale	IAS 39 170 b
903	0		String	iascf-edap	Current Tax Assets Disclosures	IAS 80 a; IAS 1; IAS 12 5
904	0		String	iascf-edap	Trade and Other Receivables Disclosures	IAS 32; IAS 1 53; IAS 39; IAS 1 66 f
905	0	debit	Monetary	iascf-edap	Trade and Other Receivables, Current	IAS 1 66 f
906	1	debit	Monetary	iascf-edap	Trade Receivables, Net, Current	IAS 1 66 f
907	1	debit	Monetary	iascf-edap	Trade Receivables, Gross, Current	IAS 1 66 f
908	-1	credit	Monetary	iascf-edap	Trade Receivables, Allowance for Bad and Doubtful Debts, Current	IAS-CP
909	1	debit	Monetary	iascf-edap	Related Party Receivables, Current	IAS 24 18; IAS 24 25
910	1	debit	Monetary	iascf-edap	Related Party Receivables, Gross, Current	IAS 24 18
911	-1	credit	Monetary	iascf-edap	Related Party Receivables, Allowance for Bad and Doubtful Debts, Current	IAS 24 18
912	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Net, Current	IAS 17 39 a i
913	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Gross, Current	IAS 17 39 a i
914	-1	credit	Monetary	iascf-edap	Accumulated Allowance for Uncollectible Minimum Lease Payments Receivable, Current	IAS 17 39 d
915	1	debit	Monetary	iascf-edap	Other Receivables, Net, Current	IAS 1 55; IAS 1 67
916	1	debit	Monetary	iascf-edap	Other Receivables, Gross, Current	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
917	-1	credit	Monetary	iascf-edap	Other Receivables, Allowance for Bad and Doubtful Debts, Current	IAS-CP
918	0	debit	Monetary	iascf-edap	Trade and Other Receivables, Non Current	IAS 1 66 f
919	1	debit	Monetary	iascf-edap	Trade Receivables, Net, Non Current	IAS 1 66 f
920	1	debit	Monetary	iascf-edap	Trade Receivables, Gross, Non Current	IAS 1 66 f
921	-1	credit	Monetary	iascf-edap	Trade Receivables, Allowance for Bad and Doubtful Debts, Non Current	IAS-CP
922	1	debit	Monetary	iascf-edap	Related Party Receivables, Non Current	IAS 24 18; IAS 24 25; IAS 1 73 b
923	1	debit	Monetary	iascf-edap	Related Party Receivables, Gross, Non Current	IAS 24 18
924	-1	credit	Monetary	iascf-edap	Related Party Receivables, Allowance for Bad and Doubtful Debts, Non Current	IAS 24 18
925	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Net, Non Current	IAS 17 39 a ii; IAS 17 39 a iii
926	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Gross, Non Current	IAS 17 39 a ii; IAS 17 39 a iii
927	-1	credit	Monetary	iascf-edap	Accumulated Allowance for Uncollectible Minimum Lease Payments Receivable, Non Current	IAS 17 39 d
928	1	debit	Monetary	iascf-edap	Other Receivables, Net, Non Current	IAS 1 73 b
929	1	debit	Monetary	iascf-edap	Other Receivables, Gross, Non Current	IAS 1 73 b
930	-1	credit	Monetary	iascf-edap	Other Receivables, Allowance for Bad and Doubtful Debts, Non Current	IAS-CP
931	0			iascf-edap	Financing Leases (Lessor) (abstract)	IAS 17 39
932	0		Monetary	iascf-edap	Minimum Lease Payments Receivable Under Finance Leases	IAS 17 39 a
933	1		Monetary	iascf-edap	Not Later than One Year	IAS 17 39 a i
934	1		Monetary	iascf-edap	Later than One Year and Less than Five Years	IAS 17 39 a ii
935	1		Monetary	iascf-edap	Later than Five Years	IAS 17 39 a iii
936	0		Monetary	iascf-edap	Minimum Lease Payments Receivable, Interest, Under Finance Leases	IAS 17 39 a
937	1		Monetary	iascf-edap	Not Later than One Year	IAS 17 39 a i
938	1		Monetary	iascf-edap	Later than One Year and Less than Five Years	IAS 17 39 a ii
939	1		Monetary	iascf-edap	Later than Five Years	IAS 17 39 a iii
940	0		Monetary	iascf-edap	Minimum Lease Payments Receivable, Present Value, Under Finance Leases	IAS 17 39 a
941	1		Monetary	iascf-edap	Not Later than One Year	IAS 17 39 a i
942	1		Monetary	iascf-edap	Later than One Year and Less than Five Years	IAS 17 39 a ii
943	1		Monetary	iascf-edap	Later than Five Years	IAS 17 39 a iii
944	0			iascf-edap	New Financing Leases Added During Period (abstract)	IAS 17 40
945	0		Monetary	iascf-edap	Net Investment in New Finance Leases for the Period	IAS 17 40
946	1		Monetary	iascf-edap	Gross Investment	IAS 17 40
947	1		Monetary	iascf-edap	Cancelled Finance Leases	IAS 17 40
948	1		Monetary	iascf-edap	Unearned Finance Income	IAS 17 40
949	0		Monetary	iascf-edap	Unearned Finance Income from Financing Leases	IAS 17 39 b
950	0		String	iascf-edap	Significant Leasing Arrangements	IAS 17 39 f
951	0			iascf-edap	Additional Disclosures for Trade and Other Receivables (abstract)	IAS-CP
952	0			iascf-edap	Securitisation or Repurchase Agreement (abstract)	IAS 39 170 d i

ID	Weight	Bal	Type	NS	Label	Reference
953	0		String	iascf-edap	Nature and Extent of Securitisation or Repurchase Agreement	IAS 39 170 d i
954	0		String	iascf-edap	Collateral of Securitisation or Repurchase Agreement	IAS 39 170 d i
955	0		String	iascf-edap	Quantitative Information about Key Assumptions Used in Calculating the Fair Values of New and Retained Interests	IAS 39 170 d i
956	0		String	iascf-edap	Whether Financial Assets have Been Derecognised	IAS 39 170 d ii
957	0		Monetary	iascf-edap	Amounts Due from Customers on Construction Contracts	IAS 11 42 a
958	0		String	iascf-edap	Prepayments Disclosures	IAS-CP
959	0		String	iascf-edap	Cash and Cash Equivalents Disclosures	IAS 7 45
960	0		Monetary	iascf-edap	Cash and Cash Equivalents Per Statement of Cash Flows	IAS 7 45
961	1		Monetary	iascf-edap	Cash and Cash Equivalents Per Balance Sheet	IAS 7 45; IAS 1 66 g
962	1		Monetary	iascf-edap	Bank Overdrafts Used for Cash Management	IAS 7 45
963	0		String	iascf-edap	Significant Cash Balances Unavailable	IAS 7 48
964	0		String	iascf-edap	Management Commentary Relating to Significant Cash Balances Unavailable	IAS 7 48
965	1		Monetary	iascf-edap	Amounts of Significant Cash Balances Unavailable	IAS 7 48
966	0			iascf-edap	Significant Non Cash Transactions (abstract)	IAS 7 43
967	0		Tuple	iascf-edap	Significant Non Cash Transaction	IAS 7 43
968	0		String	iascf-edap	Description of Significant Non Cash Transaction	IAS 7 44 b
969	0		String	iascf-edap	Type of Significant Non Cash Transaction	IAS 7 44 b
970	0		Monetary	iascf-edap	Amount of Significant Non Cash Transaction	IAS 7 44 c
971	0		String	iascf-edap	Basis for Determining Value of Significant Non Cash Transaction	IAS 7 44 b
972	0		Decimal	iascf-edap	Weighted Average Effective Interest Rate on Short Term Deposits	IAS 32 56
973	0		Decimal	iascf-edap	Weighted Average Effective Interest Rate on Bank Overdrafts	IAS 32 56
974	0		String	iascf-edap	Operating Leases as Lessors Disclosures	IAS 17
975	0		Monetary	iascf-edap	Non Cancelable Future Minimum Lease Payments	IAS 17 48 a
976	1		Monetary	iascf-edap	Not Later than One Year	IAS 17 48 a i
977	1		Monetary	iascf-edap	Later than One Year and Less than Five Years	IAS 17 48 a ii
978	1		Monetary	iascf-edap	Later than Five Years	IAS 17 48 a iii
979	0		String	iascf-edap	Lessor's Significant Operating Lease Arrangements	IAS 17 48 c
980	0		Monetary	iascf-edap	Contingent Rents Recognised in Income	IAS 17 48 b
981	0		Monetary	iascf-edap	Unguaranteed Residual Values Accruing to Benefit of Lessor	IAS 17 39 c
982	0		String	iascf-edap	Construction Contracts Disclosures	IAS 11
983	0		Monetary	iascf-edap	Contract Costs Incurred and Recognised Profits Less Losses To Date	IAS 11 40 a
984	0		Monetary	iascf-edap	Advances Received On Construction Contracts	IAS 11 40 b
985	0		Monetary	iascf-edap	Amount of Retention Received On Construction Contracts	IAS 11 40 c
986	0		String	iascf-edap	Other Assets Disclosures	IAS 1 53; IAS 1 66
987	0			iascf-edap	Deferred Expenditures (abstract)	IAS-CP
988	0		Tuple	iascf-edap	Deferred Expenditures, Current	IAS-CP
989	0		String	iascf-edap	Description of Deferred Expenditure, Current	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
990	0		String	iascf-edap	Type of Deferred Expenditure, Current	IAS-CP
991	0		Monetary	iascf-edap	Amount of Deferred Expenditure, Current	IAS-CP
992	0		Tuple	iascf-edap	Deferred Expenditures, Non Current	IAS-CP
993	0		String	iascf-edap	Description of Deferred Expenditure, Non Current	IAS-CP
994	0		String	iascf-edap	Type of Deferred Expenditure, Non Current	IAS-CP
995	0		Monetary	iascf-edap	Amount of Deferred Expenditure, Non Current	IAS-CP
996	0			iascf-edap	Liabilities and Equity Disclosures (abstract)	IAS-CP
997	0			iascf-edap	Equity Disclosures (abstract)	IAS-CP
998	0			iascf-edap	Classes of Ordinary Share Capital (abstract)	IAS 1 74 a
999	0		Tuple	iascf-edap	Class of Ordinary Share Capital	IAS 1 74 a
1000	0		Monetary	iascf-edap	Description of Class of Ordinary Share Capital	
1001	0		Monetary	iascf-edap	Type of Class of Ordinary Share Capital	
1002	0		Shares	iascf-edap	Number of Ordinary Shares Authorised for Class	IAS 1 74 a i
1003	0		String	iascf-edap	Par Value for Class	IAS 1 74 a iii
1004	0		Shares	iascf-edap	Number of Ordinary Shares Issued and Fully Paid for Class	IAS 1 74 a ii
1005	0		Shares	iascf-edap	Number of Ordinary Shares Issued and Partially Paid for Class	IAS 1 74 a ii
1006	0		Shares	iascf-edap	Number of Ordinary Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1007	0		Shares	iascf-edap	Number Reserved	IAS 1 74 a vii
1008	0		String	iascf-edap	Terms of Options and Sales Contract	IAS 1 74 a vii
1009	0		String	iascf-edap	Rights, Preferences and Restrictions, Ordinary Shares for Class	IAS 1 74 a v
1010	0		Shares	iascf-edap	Ordinary Shares, Number of Issued and Fully Paid, Ending Balance	IAS 1 74 a iv
1011	1		Shares	iascf-edap	Ordinary Shares, Number of Issued and Fully Paid, Changes	IAS 1 74 a iv
1012	1		Shares	iascf-edap	Ordinary Shares Issued	IAS 1 74 a iv
1013	1		Shares	iascf-edap	Ordinary Shares Cancelled or Reduced	IAS 1 74 a iv
1014	1		Shares	iascf-edap	Other Changes, Ordinary Shares	IAS 1 74 a iv
1015	1		Shares	iascf-edap	Ordinary Shares, Number of Issued and Fully Paid, Beginning Balance	IAS 1 74 a iv
1016	0		Shares	iascf-edap	Number of Treasury Shares Held, Total	IAS 1 74 a vi
1017	0		Shares	iascf-edap	Number of Treasury Shares Held Directly by the Entity	IAS 1 74 a vi
1018	0		Shares	iascf-edap	Number of Treasury Shares Held by the Parent Entity	IAS 1 74 a vi
1019	0		Shares	iascf-edap	Number of Treasury Shares Held by Subsidiaries	IAS 1 74 a vi
1020	0		Shares	iascf-edap	Number of Treasury Shares Held by Associates	IAS 1 74 a vi
1021	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Ending Balance	SIC 16 5; IAS 1 73 e; SIC 16 4
1022	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Change	SIC 16 4; SIC 16 5; IAS 1 73 e
1023	0		Shares	iascf-edap	Number of Treasury Shares Acquired	SIC 16 5; IAS 1 73 e; SIC 16 4
1024	0		Shares	iascf-edap	Number of Treasury Shares Reissued	SIC 16 4; SIC 16 5; IAS 1 73 e
1025	0		Shares	iascf-edap	Number of Treasury Shares Cancelled	SIC 16 4; IAS 1 73 e; SIC 16 5
1026	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Beginning Balance	SIC 16 4; SIC 16 5; IAS 1 73 e

ID	Weight	Bal	Type	NS	Label	Reference
1027	0		String	iascf-edap	Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1028	0		Monetary	iascf-edap	Number of Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1029	0		Monetary	iascf-edap	Type of Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1030	0		String	iascf-edap	Terms of Agreement Under Options and Sales Contracts	IAS 1 74 a vii
1031	0			iascf-edap	Classes of Preference Share Capital (abstract)	IAS 1 74 a
1032	0		Tuple	iascf-edap	Class of Preference Share Capital	IAS 1 74 a
1033	0		Monetary	iascf-edap	Description of Class of Preference Share Capital	
1034	0		Monetary	iascf-edap	Type of Class of Preference Share Capital	
1035	0		Shares	iascf-edap	Number of Preference Shares Authorised for Class	IAS 1 74 a i
1036	0		String	iascf-edap	Par Value for Class	IAS 1 74 a iii
1037	0		Shares	iascf-edap	Number of Preference Shares Issued and Fully Paid for Class	IAS 1 74 a ii
1038	0		Shares	iascf-edap	Number of Preference Shares Issued and Partially Paid for Class	IAS 1 74 a ii
1039	0		Shares	iascf-edap	Number of Preference Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1040	0		Shares	iascf-edap	Number Reserved	IAS 1 74 a vii
1041	0		String	iascf-edap	Terms of Options and Sales Contract	IAS 1 74 a vii
1042	0		String	iascf-edap	Rights, Preferences and Restrictions, Preference Shares for Class	IAS 1 74 a v
1043	0		String	iascf-edap	Interest Rate Risk Associated with Preference Shares (if Liability)	IAS 32 56
1044	0		Date	iascf-edap	Repricing Date, Preference Shares	IAS 32 56 a
1045	0		Date	iascf-edap	Maturity Date, Preference Shares	IAS 32 56 a
1046	0		String	iascf-edap	Effective Interest Rate, Preference Shares	IAS 32 56 a
1047	0		Shares	iascf-edap	Preference Shares, Number of Issued and Fully Paid, Ending Balance	IAS 1 74 a iv
1048	1		Shares	iascf-edap	Preference Shares, Number of Issued and Fully Paid, Changes	IAS 1 74 a iv
1049	1		Shares	iascf-edap	Preference Shares Issued	IAS 1 74 a iv
1050	1		Shares	iascf-edap	Preference Shares Redeemed, Converted or Reduced	IAS 1 74 a iv
1051	1		Shares	iascf-edap	Other Changes, Preference Shares	IAS 1 74 a iv
1052	1		Shares	iascf-edap	Preference Shares, Number of Issued and Fully Paid, Beginning Balance	IAS 1 74 a iv
1053	0		Shares	iascf-edap	Number of Treasury Shares Held, Total	IAS 1 74 a vi
1054	0		Shares	iascf-edap	Number of Treasury Shares Held Directly by the Entity	IAS 1 74 a vi
1055	0		Shares	iascf-edap	Number of Treasury Shares Held by the Parent Entity	IAS 1 74 a vi
1056	0		Shares	iascf-edap	Number of Treasury Shares Held by Subsidiaries	IAS 1 74 a vi
1057	0		Shares	iascf-edap	Number of Treasury Shares Held by Associates	IAS 1 74 a vi
1058	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Ending Balance	SIC 16 5; SIC 16 4; IAS 1 73 e
1059	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Change	SIC 16 4; IAS 1 73 e; SIC 16 5
1060	0		Shares	iascf-edap	Number of Treasury Shares Acquired	IAS 1 73 e; SIC 16 4; SIC 16 5
1061	0		Shares	iascf-edap	Number of Treasury Shares Reissued	SIC 16 4; IAS 1 73 e; SIC 16 5
1062	0		Shares	iascf-edap	Number of Treasury Shares Cancelled	IAS 1 73 e; SIC 16 4; SIC 16 5

ID	Weight	Bal	Type	NS	Label	Reference
1063	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Beginning Balance	SIC 16 5; IAS 1 73 e; SIC 16 4
1064	0		String	iascf-edap	Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1065	0		Monetary	iascf-edap	Number of Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1066	0		Monetary	iascf-edap	Type of Shares Reserved for Issuance Under Options and Sales Contracts	IAS 1 74 a vii
1067	0		String	iascf-edap	Terms of Agreement Under Options and Sales Contracts	IAS 1 74 a vii
1068	0			iascf-edap	Dividends Proposed But Not Paid (abstract)	IAS 1 85
1069	0		Tuple	iascf-edap	Dividend Proposed But Not Paid	IAS 1 85
1070	0		String	iascf-edap	Description of Dividend Proposed But Not Paid	IAS 1 85
1071	0		String	iascf-edap	Type of Dividend Proposed But Not Paid	IAS 1 85
1072	0		String	iascf-edap	Date of Record for Dividend Proposed But Not Paid	IAS 1 85
1073	0		Monetary	iascf-edap	Amount of Dividend Proposed But Not Paid	IAS 1 85
1074	0		Shares	iascf-edap	Number of Shares to be Issued as Dividend for Dividend Proposed But Not Paid	IAS 1 85
1075	0			iascf-edap	Dividends Paid (abstract)	IAS 1 85
1076	0		Tuple	iascf-edap	Dividends Paid, Ordinary Shares	IAS 1 85
1077	0		Tuple	iascf-edap	Dividend Paid, Ordinary Shares	IAS 1 85
1078	0		String	iascf-edap	Description of Dividend Paid, Ordinary Shares	IAS 1 85
1079	0		String	iascf-edap	Type of Dividend Paid, Ordinary Shares	IAS 1 85
1080	0		String	iascf-edap	Date Dividend Paid, Ordinary Shares	IAS 1 85
1081	0		Monetary	iascf-edap	Amount of Dividend, Ordinary Shares, Net of Tax	IAS 1 85
1082	1		Monetary	iascf-edap	Amount of Dividend, Ordinary Shares, Gross	IAS 1 85
1083	1		Monetary	iascf-edap	Tax on Dividend, Ordinary Shares	IAS 1 85
1084	0		Shares	iascf-edap	Number of Shares Issued as Dividends, Ordinary Shares	IAS 1 85
1085	0		Decimal	iascf-edap	Tax Rate Applicable on Dividends Paid, Ordinary Shares	IAS 1 85
1086	0		Shares	iascf-edap	Number of Shares Dividends Paid On, Ordinary Shares	IAS 1 85
1087	0		Decimal	iascf-edap	Dividends Per Share, Ordinary Shares	IAS 1 85
1088	0		Tuple	iascf-edap	Dividends Paid, Preference Shares	IAS 1 85
1089	0		Tuple	iascf-edap	Dividend Paid, Preference Shares	IAS 1 85
1090	0		String	iascf-edap	Description of Dividend Paid, Preference Shares	IAS 1 85
1091	0		String	iascf-edap	Type of Dividend Paid, Preference Shares	IAS 1 85
1092	0		String	iascf-edap	Date Dividend Paid, Preference Shares	IAS 1 85
1093	0		Monetary	iascf-edap	Amount of Dividend, Preference Shares, Net of Tax	IAS 1 85
1094	1		Monetary	iascf-edap	Amount of Dividend, Preference Shares, Gross	IAS 1 85
1095	1		Monetary	iascf-edap	Tax on Dividend, Preference Shares	IAS 1 85
1096	0		Shares	iascf-edap	Number of Shares Issued as Dividends, Preference Shares	IAS 1 85
1097	0		Decimal	iascf-edap	Tax Rate Applicable on Dividends Paid, Preference Shares	IAS 1 85
1098	0		Shares	iascf-edap	Number of Shares Dividends Paid On, Preference Shares	IAS 1 85

ID	Weight	Bal	Type	NS	Label	Reference
1099	0		Decimal	iascf-edap	Dividends Per Share, Preference Shares	IAS 1 85
1100	0		String	iascf-edap	Subscribed Capital Disclosures	IAS-CP
1101	0		String	iascf-edap	Reserves Disclosures	IAS 1 86
1102	0		String	iascf-edap	Nature and Restrictions on Reserves	IAS 1 74 b
1103	0		String	iascf-edap	Nature and Restrictions on Capital Redemption Reserves	IAS 1 74 b
1104	0		String	iascf-edap	Nature and Restrictions on Capital Reserves	IAS 1 74 b
1105	0		String	iascf-edap	Nature and Restrictions on Merger Reserves	IAS 1 74 b
1106	0		String	iascf-edap	Nature and Restrictions on Option Reserves	IAS 1 74 b
1107	0		String	iascf-edap	Nature and Restrictions on Warrant Reserves	IAS 1 74 b
1108	0		String	iascf-edap	Nature and Restrictions on Proposed Dividend Reserves	IAS 1 74 b
1109	0		String	iascf-edap	Nature and Restrictions on Translation Reserves	IAS 1 74 b
1110	0		String	iascf-edap	Nature and Restrictions on Revaluation Reserves	IAS 1 74 b
1111	0		String	iascf-edap	Nature and Restrictions on Hedging Reserves	IAS 1 74 b
1112	0		String	iascf-edap	Nature and Restrictions on Available for Sale Movements to Equity Reserves	IAS 1 74 b
1113	0		String	iascf-edap	Nature and Restrictions on Other Reserves	IAS 1 74 b
1114	0		String	iascf-edap	Treasury Shares Disclosures	IAS-CP
1115	0		String	iascf-edap	Retained Profits (Accumulated Losses) Disclosures	IAS-CP
1116	0			iascf-edap	Minority Interest (Net Assets) Disclosures (abstract)	IAS 22 33; IAS 1; IAS 22 36
1117	0		String	iascf-edap	Minority Interest (Net Assets)	IAS 1; IAS 22 33; IAS 22 36
1118	0			iascf-edap	Liabilities Disclosures (abstract)	IAS 18; IAS 37 10; IAS 32 5
1119	0			iascf-edap	Borrowings Disclosures (abstract)	IAS 39 170 c; IAS 32; IAS 32 30; IAS 1 53
1120	0			iascf-edap	Classes of Financial Liabilities (abstract)	IAS 32 49
1121	0		Tuple	iascf-edap	Class of Financial Liability	IAS 32 49
1122	0		String	iascf-edap	Description of Class of Financial Liability	IAS 32 49
1123	0		String	iascf-edap	Type of Class of Financial Liability	IAS 32 49
1124	0		Monetary	iascf-edap	Total Amount of Financial Liability	IAS 1
1125	1		Monetary	iascf-edap	Maturity Within One Year	IAS 32 49 b
1126	1		Monetary	iascf-edap	Maturity of Over One to Two Years	IAS 32 49 b
1127	1		Monetary	iascf-edap	Maturity of Over Two to Five Years	IAS 32 49 b
1128	1		Monetary	iascf-edap	Maturity Over Five Years	IAS 32 49 b
1129	0		String	iascf-edap	Currency of Financial Liability	IAS 32 49 h
1130	0		Decimal	iascf-edap	Effective Interest Rate	IAS 32 56 b
1131	0		String	iascf-edap	Rate Type (Fixed or Floating)	IAS 32 56
1132	0		String	iascf-edap	Reason Carrying Value is Not Fair Value	IAS 32 77
1133	0		String	iascf-edap	Principal Features of Financial Liability	IAS 32 49; IAS 32 47
1134	0		String	iascf-edap	Reason for Financial Liability Current at Balance Sheet Date Being Carried as Non Current	IAS 1 63

ID	Weight	Bal	Type	NS	Label	Reference
1135	0		String	iascf-edap	Other Information Relating to Financial Liability	IAS 32 49
1136	0			iascf-edap	Finance Leases (Lessee) Disclosures (abstract)	IAS 17
1137	1		Monetary	iascf-edap	Future Finance Charges Under Finance Lease Obligations	IAS 17 23 b
1138	-1		Monetary	iascf-edap	Present Value of Finance Lease Obligations	IAS 17 23 b
1139	1		Monetary	iascf-edap	Not Later than One Year	IAS 32 56 a
1140	1		Monetary	iascf-edap	Later than One Year But Less than Five Years	IAS 17 23 b ii; IAS 32 56 a
1141	1		Monetary	iascf-edap	Over Five Years	IAS 32 56 a; IAS 17 23 b ii
1142	1		Monetary	iascf-edap	Minimum Lease Payments Payable Under Finance Lease Obligations	IAS 17 23 b; IAS 32 56 a
1143	1		Monetary	iascf-edap	Not Later than One Year	IAS 32 56 a
1144	1		Monetary	iascf-edap	Later than One Year Not Later than Five Years	IAS 32 56 a; IAS 17 23 b i
1145	1		Monetary	iascf-edap	Over Five Years	IAS 17 23 b ii
1146	0			iascf-edap	Significant Finance Leasing Arrangements (abstract)	IAS 17 23 e
1147	0		String	iascf-edap	Existence and Terms of Renewal or Purchase Options and Escalation Clauses	IAS 17 23 e ii
1148	0		String	iascf-edap	Restrictions Imposed by Lease Arrangements	IAS 17 23 e iii
1149	0		String	iascf-edap	Minimal Sublease Payments Expected to be Received Under Non Cancelable Subleases	IAS 17 53
1150	0		Monetary	iascf-edap	Borrowing Costs Capitalised	IAS 23 29 b
1151	0		Monetary	iascf-edap	Amount of Borrowing Costs Capitalised for Period	IAS 23 29 b
1152	0		Decimal	iascf-edap	Capitalisation Rate of Borrowing Costs Capitalised for Period	IAS 23 29 b
1153	0			iascf-edap	Provisions Disclosures (abstract)	IAS 37 84
1154	0			iascf-edap	Movements in Provisions (abstract)	IAS 37 84
1155	0		Monetary	iascf-edap	Provisions, Total, Ending Balance	IAS 37 84
1156	1		Monetary	iascf-edap	Warranty Provision, Ending Balance	IAS 37 84 a
1157	1		Monetary	iascf-edap	Warranty Provision, Changes	IAS 37 84 a
1158	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions	IAS 37 84 b
1159	1		Monetary	iascf-edap	Movements Due to Effect of Discounting	IAS 37 84 e
1160	1		Monetary	iascf-edap	Amounts Used	IAS 37 84 c
1161	1		Monetary	iascf-edap	Unused Amounts Reversed	IAS 37 84 d
1162	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity	IAS-CP
1163	0		Monetary	iascf-edap	Other Movements	IAS 37 84 c
1164	1		Monetary	iascf-edap	Warranty Provision, Beginning Balance	IAS 37 84 a
1165	1		Monetary	iascf-edap	Restructuring Provision, Ending Balance	IAS 37 84 a
1166	1		Monetary	iascf-edap	Restructuring Provision, Changes	IAS 37 84 a
1167	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions	IAS 37 84 b
1168	1		Monetary	iascf-edap	Movements Due to Effect of Discounting	IAS 37 84 e
1169	1		Monetary	iascf-edap	Amounts Used	IAS 37 84 c

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
1170	1		Monetary	iascf-edap	Unused Amounts Reversed	IAS 37 84 d
1171	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity	IAS-CP
1172	0		Monetary	iascf-edap	Other Movements	IAS 37 84 c
1173	1		Monetary	iascf-edap	Restructuring Provision, Beginning Balance	IAS 37 84 a
1174	1		Monetary	iascf-edap	Legal Proceedings Provision, Ending Balance	IAS 37 84 a
1175	1		Monetary	iascf-edap	Legal Proceedings Provision, Changes	IAS 37 84 a
1176	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions	IAS 37 84 b
1177	1		Monetary	iascf-edap	Movements Due to Effect of Discounting	IAS 37 84 e
1178	1		Monetary	iascf-edap	Amounts Used	IAS 37 84 c
1179	1		Monetary	iascf-edap	Unused Amounts Reversed	IAS 37 84 d
1180	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity	IAS-CP
1181	0		Monetary	iascf-edap	Other Movements	IAS 37 84 c
1182	1		Monetary	iascf-edap	Legal Proceedings Provision, Beginning Balance	IAS 37 84 a
1183	1		Monetary	iascf-edap	Onerous Contracts Provision, Ending Balance	IAS 37 66
1184	1		Monetary	iascf-edap	Onerous Contracts Provision, Changes	IAS 37 84 a
1185	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions	IAS 37 84 b
1186	1		Monetary	iascf-edap	Movements Due to Effect of Discounting	IAS 37 84 e
1187	1		Monetary	iascf-edap	Amounts Used	IAS 37 84 c
1188	1		Monetary	iascf-edap	Unused Amounts Reversed	IAS 37 84 d
1189	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity	IAS-CP
1190	0		Monetary	iascf-edap	Other Movements	IAS 37 84 c
1191	1		Monetary	iascf-edap	Onerous Contracts Provision, Beginning Balance	IAS 37 84 a
1192	1		Monetary	iascf-edap	Other Provisions, Ending Balance	IAS 37 84 a
1193	1		Monetary	iascf-edap	Other Provisions, Changes	IAS 37 84 a
1194	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions	IAS 37 84 b
1195	1		Monetary	iascf-edap	Movements Due to Effect of Discounting	IAS 37 84 e
1196	1		Monetary	iascf-edap	Amounts Used	IAS 37 84 c
1197	1		Monetary	iascf-edap	Unused Amounts Reversed	IAS 37 84 d
1198	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity	IAS-CP
1199	0		Monetary	iascf-edap	Other Movements	IAS 37 84 c
1200	1		Monetary	iascf-edap	Other Provisions, Beginning Balance	IAS 37 84 a
1201	0		Monetary	iascf-edap	Provisions, Total, Ending Balance	IAS 37 84 a
1202	1		Monetary	iascf-edap	Provisions, Total, Changes	IAS-CP
1203	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions	IAS-CP
1204	1		Monetary	iascf-edap	Movements Due to Effect of Discounting	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
1205	1		Monetary	iascf-edap	Amounts Used	IAS-CP
1206	1		Monetary	iascf-edap	Unused Amounts Reversed	IAS-CP
1207	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity	IAS-CP
1208	0		Monetary	iascf-edap	Other Movements	IAS 37 84 c
1209	1		Monetary	iascf-edap	Provisions, Total, Beginning Balance	IAS-CP
1210	0			iascf-edap	Nature of Provisions (abstract)	IAS 37 85
1211	0		Tuple	iascf-edap	Nature of Provision	IAS 37 85
1212	0		String	iascf-edap	Description of Provision	IAS 37 85 a
1213	0		String	iascf-edap	Type of Obligation	IAS 37 85
1214	0		String	iascf-edap	Uncertainties About Timing or Amount of Provision	IAS 37 85 b
1215	0		Monetary	iascf-edap	Amount of Expected Reimbursement in Respect of Provisions	IAS 37 85 c
1216	0		String	iascf-edap	Reason for Non Disclosure	IAS 37 92
1217	0			iascf-edap	Post Employment Benefit Obligation Disclosures (abstract)	IAS 19 48
1218	0		String	iascf-edap	Defined Contribution Plans Disclosures	IAS 19 46
1219	0			iascf-edap	Defined Benefit Plans Disclosures (abstract)	IAS 19 48
1220	0		String	iascf-edap	General Description of Defined Benefit Plans	IAS 19 120 b
1221	0		Monetary	iascf-edap	Movements in Post Employment Benefit Obligation Plans	IAS 19 48
1222	0		Tuple	iascf-edap	Post Employment Benefit Obligation Plan	IAS 19 48
1223	0		String	iascf-edap	Description of Post Employment Benefit Obligation Plan	IAS 19 48
1224	0		String	iascf-edap	Terms of Post Employment Benefit Obligation Plan	IAS 19 48
1225	0		String	iascf-edap	Type of Post Employment Benefit Obligation Plan	IAS 19 48
1226	0		Monetary	iascf-edap	Movements in Post Employment Benefits Obligation, Ending Balance	IAS 19
1227	1		Monetary	iascf-edap	Post Employment Benefits Obligation, Changes	IAS 19 147 d
1228	1		Monetary	iascf-edap	Charged or Credited to Income Statement	IAS 12 81 g ii
1229	1		Monetary	iascf-edap	Charged or Credited to Equity	IAS-CP
1230	1		Monetary	iascf-edap	Acquisition of Subsidiary	IAS-CP
1231	1		Monetary	iascf-edap	Disposal of Subsidiary	IAS-CP
1232	1		Monetary	iascf-edap	Exchange Differences	IAS-CP
1233	1		Monetary	iascf-edap	Other Changes	IAS-CP
1234	1		Monetary	iascf-edap	Post Employment Benefits Obligation, Beginning Balance	IAS 12 81 g ii
1235	0		Monetary	iascf-edap	Carrying Amount of Net Post Employment Defined Benefit Obligation Liability (Asset), Total	IAS 1 54
1236	1		Monetary	iascf-edap	Carrying Amount of Net Post Employment Defined Benefit Obligation Liability (Asset), Current	IAS 1 54
1237	1		Monetary	iascf-edap	Carrying Amount of Net Post Employment Defined Benefit Obligation Liability (Asset), Non Current	IAS 1 54
1238	0		Tuple	iascf-edap	Movements in Net Post Employment Defined Benefit Obligation Liability (Asset)	IAS 19 120 e

ID	Weight	Bal	Type	NS	Label	Reference
1239	0		Monetary	iascf-edap	Carrying Amount of Net Post Employment Defined Benefit Obligation Liability (Asset), Ending Balance	IAS 19 120 e
1240	1		Monetary	iascf-edap	Carrying Amount of Net Post Employment Defined Benefit Obligation Liability (Asset), Changes	IAS 19 120 e
1241	1		Monetary	iascf-edap	Contributions Paid	IAS 19 120 e
1242	1		Monetary	iascf-edap	Expense Recognised in the Income Statement	IAS 19 120 e
1243	1		Monetary	iascf-edap	Liabilities Acquired Through Business Combinations	IAS 19 120 e
1244	1		Monetary	iascf-edap	Exchange Differences	IAS 19 120 e
1245	0		Monetary	iascf-edap	Other Movements	IAS 19 120 e
1246	1		Monetary	iascf-edap	Carrying Amount of Net Post Employment Defined Benefit Obligation Liability (Asset), Beginning Balance	IAS 19 120 e
1247	0		Tuple	iascf-edap	Reconciliation of Amounts in Post Employment Benefit Obligations Recognised in Balance Sheet	IAS 19 120 c
1248	0		Monetary	iascf-edap	Post Employment Benefit Obligations, Ending Balance	IAS 19 120 c vii
1249	0		Tuple	iascf-edap	Post Employment Benefit Obligations, Reconciliation	IAS 19 120 c
1250	1		Monetary	iascf-edap	Present Value of Unfunded Defined Benefit Obligations	IAS 19 120 c ii
1251	1		Monetary	iascf-edap	Fair Value of Plan Assets	IAS 19 120 c iii
1252	1		Monetary	iascf-edap	Present Value of Wholly or Partially Funded Obligations	IAS 19 120 c i
1253	1		Monetary	iascf-edap	Unrecognised Actuarial Gains (Losses)	IAS 19 120 c iv
1254	1		Monetary	iascf-edap	Unrecognised Past Service Costs	IAS 19 120 c v
1255	0		Monetary	iascf-edap	Fair Value of any Right to Reimbursement Recognised as an Asset	IAS 19 120 c
1256	0		String	iascf-edap	Other Changes in Post Employment Benefit Obligations	IAS 19 120 c
1257	0		Monetary	iascf-edap	Post Employment Benefit Obligations, Beginning Balance	IAS 19 120 c vii
1258	0		Monetary	iascf-edap	Unrecognised Amounts Due to Limit in Paragraph 58(b)	IAS 19 120 c vi
1259	0		Monetary	iascf-edap	Fair Value of Reimbursements Rights Recognised as Assets Under Paragraph 104A	IAS 19 120 c vii
1260	0		Tuple	iascf-edap	Amounts Recognised in Income Statement	IAS 19 120 f
1261	0		Monetary	iascf-edap	Defined Benefit Obligation Expense	IAS 19 120 f
1262	1		Monetary	iascf-edap	Current Service Cost	IAS 19 120 f i
1263	1		Monetary	iascf-edap	Interest Cost	IAS 19 120 f ii
1264	1		Monetary	iascf-edap	Expected Return on Plan Assets	IAS 19 120 f iii
1265	1		Monetary	iascf-edap	Expected Return on Reimbursement Rights Recognised as Assets	IAS 19 120 f iv
1266	1		Monetary	iascf-edap	Net Actuarial Losses (Gains)	IAS 19 120 f v
1267	1		Monetary	iascf-edap	Actuarial Gains	IAS-CP
1268	1		Monetary	iascf-edap	Actuarial Losses	IAS-CP
1269	1		Monetary	iascf-edap	Past Service Cost	IAS 19 120 f vi
1270	1		Monetary	iascf-edap	Losses (Gains) on Curtailments and Settlements	IAS 19 120 f vii
1271	1		Monetary	iascf-edap	Losses (Gains) on Curtailment	IAS-CP
1272	1		Monetary	iascf-edap	Losses (Gains) on Settlements	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
1273	0		Tuple	iascf-edap	Amounts Included in Fair Value of Plan Assets	IAS 19 120 d
1274	0		String	iascf-edap	Financial Instruments of Entity	IAS 19 120 d i
1275	0		String	iascf-edap	Property Occupied or Other Assets Used by Entity	IAS 19 120 d ii
1276	0		String	iascf-edap	Multi Employer Plans Treated as Defined Benefit Plans	IAS 19 29
1277	0		String	iascf-edap	Multi Employer Plans Treated as Defined Contribution Plans	IAS 19 30 a
1278	0		String	iascf-edap	Fact that Plan is Defined Benefit Plan	IAS 19 30 b i
1279	0		String	iascf-edap	Reasons Why Sufficient Information is Not Available to Account for Defined Benefit Plan	IAS 19 30 b ii
1280	0		String	iascf-edap	Extent to Which Surplus or Deficit May Affect the Amount of Future Contributions	IAS 19 30 c
1281	0		String	iascf-edap	Actual Return on Plan Assets	IAS 19 120 g
1282	0		String	iascf-edap	Actual Return on Reimbursement Rights Recognised as Assets Under Paragraph 104A	IAS 19 120 g
1283	0		String	iascf-edap	Principal Actuarial Assumptions Used in Defined Benefit Plans	IAS 19 120 h
1284	0		Decimal	iascf-edap	Discount Rate	IAS 19 120 h i
1285	0		Decimal	iascf-edap	Expected Return on Plan Assets	IAS 19 120 h ii
1286	0		Decimal	iascf-edap	Expected Rate of Salary Increases	IAS 19 120 h iv
1287	0		Decimal	iascf-edap	Future Defined Benefit Increases	IAS-CP
1288	0		Decimal	iascf-edap	Expected Rate of Return on Reimbursement Rights Recognised as Assets Under Paragraph 104A	IAS 19 120 h iii
1289	0		Decimal	iascf-edap	Medical Cost Trend Rate	IAS 19 120 h v
1290	0		String	iascf-edap	Other Material Actuarial Assumptions	IAS 19 120 h vi
1291	0		String	iascf-edap	Description of the Link Between the Reimbursement and the Related Obligation	IAS 19 120 c
1292	0			iascf-edap	Deferred Income Disclosures (abstract)	IAS 32 47
1293	0		String	iascf-edap	Nature of Deferred Income	IAS 32 47
1294	0			iascf-edap	Deferred Tax Liabilities Disclosures (abstract)	IAS 12 81 g i
1295	0		Monetary	iascf-edap	Unrecognised Deferred Tax	IAS 12 81 e
1296	1		Monetary	iascf-edap	Unrecognised Deferred Tax Related to Deductible Temporary Differences	IAS 12 81 e
1297	1		Monetary	iascf-edap	Unrecognised Deferred Tax Related to Unused Tax Losses	IAS 12 81 e
1298	1		Monetary	iascf-edap	Unrecognised Deferred Tax Related to Unused Tax Credits	IAS 12 81 e
1299	1		Monetary	iascf-edap	Other Unrecognised Deferred Tax	IAS 12 81 e
1300	0			iascf-edap	Expiry Dates of Unrecognised Deferred Tax (abstract)	
1301	0		Date	iascf-edap	Expiry Date of Deductible Temporary Differences	IAS 12 81 e
1302	0		Date	iascf-edap	Expiry Date of Unused Tax Losses	IAS 12 81 e
1303	0		Date	iascf-edap	Expiry Date of Unused Tax Credits	IAS 12 81 e
1304	0		Date	iascf-edap	Expiry Date of Other Unused Tax Credits	IAS 12 81 e
1305	0			iascf-edap	Recognised Deferred Tax (abstract)	IAS 12 81 g i
1306	1		Tuple	iascf-edap	Recognised Deferred Tax	IAS 12 81 g i

ID	Weight	Bal	Type	NS	Label	Reference
1307	1		String	iascf-edap	Description of Recognised Deferred Tax	IAS 12 81 g i
1308	1		String	iascf-edap	Type of Recognised Deferred Tax	IAS 12 81 g i
1309	1		Monetary	iascf-edap	Amount of Recognised Deferred Tax	IAS 12 81 g i
1310	0		Monetary	iascf-edap	Movements in Deferred Tax	IAS 12 81 g i
1311	0		Monetary	iascf-edap	Deferred Tax, Total, Ending Balance	IAS 12 81 g i
1312	1		Monetary	iascf-edap	Deferred Tax, Total, Changes	IAS 12 81 g
1313	1		Monetary	iascf-edap	Income Statement Credit or Charge for the Period	IAS 12 81 g
1314	1		Monetary	iascf-edap	Tax Charge or Credited to the Equity for the Period	IAS 12 81 a
1315	1		Monetary	iascf-edap	Net Deferred Tax Disposed of on Disposal of Subsidiary	IAS 12 81 h i
1316	1		Monetary	iascf-edap	Net Deferred Tax Acquired on Acquisition of Subsidiary	IAS 7 40 d
1317	1		Monetary	iascf-edap	Exchange Differences	IAS 12 81 a
1318	0		Monetary	iascf-edap	Other Movements in Deferred Tax	IAS 12 81 a
1319	1		Monetary	iascf-edap	Deferred Tax, Total, Beginning Balance	IAS 12 81 g
1320	0			iascf-edap	Temporary Differences (abstract)	IAS 12 81 f; IAS 12 81 g; IAS 12 81 e
1321	0		String	iascf-edap	Amount Excepted to Recover or Settle After 12 Months	IAS 1 54
1322	0		Monetary	iascf-edap	Deferred Tax Asset Excepted to be Recovered After 12 Months	IAS 1 51
1323	0		Monetary	iascf-edap	Deferred Tax Liability Excepted to be Settled After 12 Months	IAS 1 54
1324	0		String	iascf-edap	Explanation of Changes in the Applicable Tax Rates	IAS 12 81 d
1325	0		Monetary	iascf-edap	Amount Dependent on Future Taxable Profits in Excess of Profits Arising from Reversal of Existing Temporary Difference	IAS 12 82 a
1326	0		Monetary	iascf-edap	Amount Related to Loss Suffered in Current or Preceding Period	IAS 12 82 b
1327	0		Monetary	iascf-edap	Aggregate Amount of Current and Deferred Tax Relating to Equity Items	IAS 12 81 a
1328	0			iascf-edap	Trade and Other Payables Disclosures (abstract)	IAS 32 47
1329	0			iascf-edap	Current Income Tax Liabilities Disclosures (abstract)	IAS-CP
1330	0			iascf-edap	Other Liabilities Disclosures (abstract)	IAS 1
1331	0			iascf-edap	Income Statement Disclosures (abstract)	IAS 1
1332	0		String	iascf-edap	Extraordinary Items of Income or Expense Disclosures	IAS 8 11
1333	0			iascf-edap	Details of Extraordinary Items of Income (Expense) (abstract)	IAS 8 11
1334	0		Tuple	iascf-edap	Extraordinary Item of Income (Expense)	IAS 8 11
1335	0		String	iascf-edap	Description of Extraordinary Item of Income (Expense)	IAS 8 11
1336	0		String	iascf-edap	Type of Extraordinary Item of Income (Expense)	IAS 8 11
1337	0		Monetary	iascf-edap	Amount of Extraordinary Item of Income (Expense)	IAS 8 11
1338	1			iascf-edap	Exceptional Items of Income or Expense (abstract)	IAS 8 16
1339	0		Monetary	iascf-edap	Exceptional Items of Income (Expense), Total	IAS 8 16
1340	0		Tuple	iascf-edap	Exceptional Item of Income (Expense)	IAS 8 16
1341	0		String	iascf-edap	Description of Exceptional Item of Income (Expense)	IAS 8 16
1342	0		String	iascf-edap	Type of Exceptional Item of Income (Expense)	IAS 8 16
1343	0		Monetary	iascf-edap	Amount of Exceptional Item of Income (Expense)	IAS 8 16

ID	Weight	Bal	Type	NS	Label	Reference
1344	0		String	iascf-edap	Income Tax Expense Disclosures	IAS 12
1345	0			iascf-edap	Tax Disclosures Related to Income Statement Items (abstract)	IAS 12
1346	0		Monetary	iascf-edap	Taxation of Ordinary Activities	IAS 12 79
1347	1		Monetary	iascf-edap	Domestic Taxation	IAS 12 79
1348	1		Monetary	iascf-edap	Current Tax Expense (Income)	IAS 12 80 a
1349	1		Monetary	iascf-edap	Adjustment to Current Tax for Prior Periods	IAS 12 80 b
1350	1		Monetary	iascf-edap	Foreign Taxation	IAS 12 79
1351	1		Monetary	iascf-edap	Current Tax Expense (Income)	IAS 12 80 a
1352	1		Monetary	iascf-edap	Adjustment to Current Tax for Prior Periods	IAS 12 80 b
1353	1		Monetary	iascf-edap	Deferred Taxation	IAS 12 81 g ii
1354	1		Monetary	iascf-edap	Origination, Reversal of Temporary Differences	IAS 12 80 c
1355	1		Monetary	iascf-edap	Tax Rate Changes or New Taxes	IAS 12 80 d
1356	1		Monetary	iascf-edap	Previously Unrecognised Tax Losses	IAS 12 56; IAS 12 80 g; IAS 12 80 f; IAS 12 80 e
1357	1		Monetary	iascf-edap	Other Deferred Taxation	IAS 12 81; IAS 12 80
1358	1		Monetary	iascf-edap	Share of Taxation Attributable to Equity Accounted Investments	IAS-CP
1359	1		Monetary	iascf-edap	Share of Taxation Attributable to Subsidiaries	IAS-CP
1360	1		Monetary	iascf-edap	Share of Taxation Attributable to Joint Ventures	IAS-CP
1361	1		Monetary	iascf-edap	Share of Taxation Attributable to Associates	IAS-CP
1362	0			iascf-edap	Reconciliation of Applicable Taxation (abstract)	IAS 12 81 c
1363	0			iascf-edap	Reconciliation Tax Expense Using Statutory Rate to Tax Expense Using Effective Rate (abstract)	IAS 12 81 c i
1364	0		Monetary	iascf-edap	Tax Expense Using Effective Rate	IAS 12 81 c i
1365	1		Monetary	iascf-edap	Adjustments to Tax Expense Using Statutory Rate	IAS 12 81 c i
1366	1		Monetary	iascf-edap	Tax Effect of Rates in Other Jurisdictions	IAS-CP
1367	1		Monetary	iascf-edap	Tax Effect of Non Taxable Revenues	IAS-CP
1368	1		Monetary	iascf-edap	Tax Effect of Non Tax Deductible Expenses	IAS-CP
1369	1		Monetary	iascf-edap	Tax Effect of Tax Losses (Utilised) Reversed	IAS-CP
1370	1		Monetary	iascf-edap	Taxation Calculated at the Applicable Rate	IAS 12 81 c i
1371	1		Monetary	iascf-edap	Other Adjustments to Statutory Tax Charge	IAS-CP
1372	1		Monetary	iascf-edap	Tax Expense Using Statutory Rate	IAS 12 81 c i
1373	0			iascf-edap	Reconciliation of Statutory Tax Rate to Effective Tax Rate (abstract)	IAS 12 81 c ii
1374	0		Decimal	iascf-edap	Effective Tax Rate	IAS 12 81 c ii
1375	1		Decimal	iascf-edap	Adjustments to Statutory Tax Rate	IAS 12 81 c ii
1376	1		Monetary	iascf-edap	Tax Rate Effect of Rates in Other Jurisdiction	IAS-CP
1377	1		Decimal	iascf-edap	Tax Rate Effect of Non Taxable Revenues	IAS-CP
1378	1		Decimal	iascf-edap	Tax Rate Effect of Non Deductible Expenses	IAS-CP
1379	1		Decimal	iascf-edap	Tax Rate Effect of Tax Losses (Utilised) Reversed	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
1380	0		Monetary	iascf-edap	Tax Rate Effect of Rate Changes in Other Jurisdictions	IAS-CP
1381	1		Decimal	iascf-edap	Other Adjustments to Statutory Tax Rate	IAS-CP
1382	1		Decimal	iascf-edap	Statutory Tax Rate	IAS 12 81 c ii
1383	0		Monetary	iascf-edap	Explanation of Basis of Computation of Applicable Tax Rate	IAS 12 81 c ii; IAS 12 81 c i
1384	0		Monetary	iascf-edap	Tax Expense (Income) for Discontinued Operation	IAS 12 81
1385	0		Monetary	iascf-edap	Tax on Gain (Loss) on Discontinued Operations	IAS 12 81 h i
1386	0		Monetary	iascf-edap	Tax on Profit (Loss) from Ordinary Activities of Discontinued Operation	IAS 12 81 h ii
1387	0		Monetary	iascf-edap	Aggregate Temporary Differences for Unrecognised Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint Ventures	IAS 12 81 f
1388	0		String	iascf-edap	Tax Disclosures Related to Items Charged to Equity	IAS 12 81 a
1389	0		Monetary	iascf-edap	Aggregate Current Taxation Relating to Items Charged to Equity	IAS 12 81 a
1390	0		Monetary	iascf-edap	Aggregate Deferred Taxation Relating to Items Charged to Equity	IAS 12 81 a
1391	0		String	iascf-edap	Potential Tax Consequences Related to Dividend Payments	IAS 12 81; IAS 12 82 a
1392	0			iascf-edap	Profit (Loss) from Operations Disclosures (abstract)	IAS 8 16
1393	0			iascf-edap	Discontinuing Operations Disclosures (abstract)	IAS 35
1394	0		String	iascf-edap	Initial Disclosure of Discontinuing Operations	IAS 35 27
1395	0		Tuple	iascf-edap	Initial Disclosure of Discontinuing Operation	IAS 35 27
1396	0		String	iascf-edap	Description of Discontinuing Operation	IAS 35 27 a
1397	0		String	iascf-edap	Type of Discontinuing Operation	IAS 35 27 a
1398	0		String	iascf-edap	Segment of Discontinuing Operation	IAS 35 27 b
1399	0		Date	iascf-edap	Date of Initial Disclosure of Discontinuing Event	IAS 35 27 c
1400	0		String	iascf-edap	Nature of Initial Disclosure of Discontinuing Event	IAS 35 27 c
1401	0		String	iascf-edap	Date or Period of Expected Completion of Discontinuance	IAS 35 27 d
1402	0		Monetary	iascf-edap	Condensed Financial Statement Disclosures Related to Discontinuing Operations	
1403	0		String	iascf-edap	Revenue from Ordinary Activities of Discontinuing Operations	IAS 31 47
1404	0		String	iascf-edap	Expenses from Ordinary Activities of Discontinuing Operations	IAS 31 47
1405	0		String	iascf-edap	Profit (Loss) from Ordinary Activities of Discontinuing Operations	IAS 31 47
1406	0		Monetary	iascf-edap	Carrying Amount of Total Assets to Be Disposed	IAS 35 27 e
1407	0		Monetary	iascf-edap	Carrying Amount of Total Liabilities to Be Disposed	IAS 35 27 e
1408	0		Monetary	iascf-edap	Cash Flows from Discontinuing Operations	IAS 35 27 g
1409	1		Monetary	iascf-edap	Net Cash Flows from (Used In) Operating Activities from Discontinuing Operations	IAS 35 29 g
1410	1		Monetary	iascf-edap	Net Cash Flows from (Used In) Investing Activities from Discontinuing Operations	IAS 35 27 g
1411	1		Monetary	iascf-edap	Net Cash Flows from (Used In) Financing Activities from Discontinuing Operations	IAS 35 27 g
1412	0		Monetary	iascf-edap	Gains (Loss) on Disposals Attributable to Discontinuing Operations	IAS 35 31 a
1413	1		Monetary	iascf-edap	Gains (Loss) on Disposals Attributable to Discontinuing Operations, Gross	IAS 35 31 a i

ID	Weight	Bal Type	NS	Label	Reference
1414	1	Monetary	iascf-edap	Tax on Gains (Loss) on Disposals Attributable to Discontinuing Operations	IAS 12 81 h
1415	0	String	iascf-edap	Assets Under Binding Sales Agreements	IAS 35 31 b
1416	0	Tuple	iascf-edap	Asset Under Binding Sales Agreements	IAS 35 31 b
1417	0	String	iascf-edap	Description of Asset Under Binding Sales Agreements	IAS 35 31 b
1418	0	String	iascf-edap	Type of Asset Under Binding Sales Agreements	IAS 35 31 b
1419	1	String	iascf-edap	Net Selling Price or Price Range of Asset Under Binding Sales Agreements	IAS 35 31 b
1420	1	Monetary	iascf-edap	Carrying Amount Asset Under Binding Sales Agreements	IAS 35 31 b
1421	0	String	iascf-edap	Expected Timing of Receipt of Cash Flows Relating to Binding Sales Agreements	IAS 35 31 b
1422	0	String	iascf-edap	Abandonment or Withdrawal from Plan Previously Reported as Discontinuing	IAS 35 36
1423	0		iascf-edap	Construction Contracts Revenue Disclosures (abstract)	IAS 11
1424	0	Monetary	iascf-edap	Construction Contract Revenue Recognised During Period	IAS 11 39 a
1425	0	String	iascf-edap	Method Used to Determine the Construction Contract Revenue	IAS 11 39 b
1426	0	Monetary	iascf-edap	Advances Received on Construction Contracts	IAS 11 40 b
1427	0	Monetary	iascf-edap	Retentions Held on Construction Contracts	IAS 11 40 c
1428	0	Monetary	iascf-edap	Method Used to Determine Stage of Completion of Contracts During the Period	IAS 11 39 c
1429	1	Monetary	iascf-edap	Net Receivable (Payable) Contracts in Progress by Costs Incurred	IAS 11 42
1430	1	Monetary	iascf-edap	Costs Incurred and Recognised Profits (Less Recognised Losses) to Date	IAS 11 22; IAS 11 40 a
1431	1	Monetary	iascf-edap	Progress Billings	IAS 11 41
1432	1	Monetary	iascf-edap	Net Receivable (Payable) Contracts in Progress by Gross Amount	IAS 11 42
1433	1	Monetary	iascf-edap	Gross Amount Receivable from Contract Customers	IAS 11 42 a
1434	1	Monetary	iascf-edap	Gross Amount Payable to Contract Customers	IAS 11 42 b
1435	0		iascf-edap	Earnings Per Share Disclosures (abstract)	IAS 33
1436	0		iascf-edap	Basic Earnings (Loss) Per Share Disclosures (abstract)	IAS 33 49
1437	0	Monetary	iascf-edap	Income Available to Common Shareholders, Basic	IAS 33 49 a
1438	1	Monetary	iascf-edap	Adjustments to Compute Income Available to Common Shareholders, Basic	IAS 33 11
1439	1	Monetary	iascf-edap	Preference Dividends Declared	IAS 33 11
1440	1	Monetary	iascf-edap	Cumulative Effect of Change in Accounting Policy Per Basic Share	IAS 33 43 a
1441	1	Monetary	iascf-edap	Unrecognised Cumulative Preference Dividends	IAS 1 74 d
1442	1	Monetary	iascf-edap	Other Adjustments in Computing Income Available to Common Shareholders	IAS 1 74 d
1443	1	Monetary	iascf-edap	Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity	IAS 1 75 i
1444	0	Shares	iascf-edap	Weighted Average Number of Shares, Basic	IAS 33 49 a
1445	0		iascf-edap	Diluted Earnings (Loss) Per Share Disclosures (abstract)	IAS 33 49
1446	0	Monetary	iascf-edap	Income Available to Common Shareholders, Diluted	IAS 33 49 a
1447	1	Monetary	iascf-edap	Adjustments to Compute Income Available to Common Shareholders, Diluted	IAS 33 49 a
1448	1	Monetary	iascf-edap	Interest Expense Related to Convertible Debt	IAS 33 49 a

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
1449	1		Monetary	iascf-edap	Current and Deferred Tax Relating to Interest on Convertible Debt	IAS 33 49 a
1450	1		Monetary	iascf-edap	Interest Expense Relating to Convertible Preference Shares	IAS 33 49 a
1451	1		Monetary	iascf-edap	Current and Deferred Tax Relating to Interest on Convertible Preference Shares	IAS 33 49 a
1452	1		Monetary	iascf-edap	Interest Expense Relating to Other Potentially Dilutive Shares	IAS 33 49 a
1453	1		Monetary	iascf-edap	Current and Deferred Tax Relating to Interest on Other Potentially Dilutive Shares	IAS 33 49 a
1454	0		Monetary	iascf-edap	Other Adjustments to Compute Income Available to Common Shareholders, Diluted	IAS 33 49 a
1455	1		Monetary	iascf-edap	Income Available to Common Shareholders, Basic	IAS 33 49 a
1456	0		Shares	iascf-edap	Weighted Average Number of Shares, Diluted	IAS 33 49 a
1457	1		Shares	iascf-edap	Adjustments to Compute Weighted Average Number of Shares, Diluted	IAS 33 49 b
1458	1		Shares	iascf-edap	Employee Share Options	IAS 33 49 b
1459	1		Shares	iascf-edap	Warrants, Options and Rights	IAS 33 49 b
1460	1		Shares	iascf-edap	Convertible Debt	IAS 33 49 b
1461	1		Shares	iascf-edap	Convertible Preference Shares	IAS 33 49 b
1462	1		Shares	iascf-edap	Contingently Issuable Shares	IAS 33 49 b
1463	1		Shares	iascf-edap	Other Potentially Dilutive Shares	IAS 33 49 a
1464	1		Monetary	iascf-edap	Weighted Average Number of Shares, Basic	IAS 33 49 b
1465	0			iascf-edap	Operating Leases as Lessees Disclosures (abstract)	IAS 17
1466	0		Monetary	iascf-edap	Non Cancelable Future Minimum Lease Payments	IAS 17 27 a
1467	1		Monetary	iascf-edap	Not Later than One Year	IAS 17 27 a i
1468	1		Monetary	iascf-edap	Later than One Year and Less than Five Years	IAS 17 27 a ii
1469	1		Monetary	iascf-edap	Later than Five Years	IAS 17 27 a iii
1470	0		Monetary	iascf-edap	Future Minimum Sublease Payments Expected to be Received Under Non Cancelable Subleases	IAS 17 27 b
1471	0		String	iascf-edap	Lease and Sublease Payments Recognised in Income for the Period	IAS 17 27 c
1472	1		Monetary	iascf-edap	Minimum Lease Payments Under Operating Leases	IAS 17 27 c
1473	1		Monetary	iascf-edap	Contingent Rents Under Operating Leases	IAS 17 27 c
1474	1		Monetary	iascf-edap	Sublease Payments Under Operating Leases	IAS 17 27 c
1475	0		String	iascf-edap	Significant Operating Lease Arrangements	IAS 17 27 d
1476	0		String	iascf-edap	Basis on Which Contingent Rent Determined	IAS 17 27 d i
1477	0		String	iascf-edap	Restrictions Imposed by Lease Arrangements	IAS 17 27 d iii
1478	0		String	iascf-edap	Existence and Terms of Renewal or Purchase Options and Escalation Clauses	IAS 17 27 d ii
1479	0		Monetary	iascf-edap	Other Significant Terms of Operating Lease Arrangements	IAS 17 27 d
1480	0		String	iascf-edap	Impairment of Assets by Cash Generating Unit Disclosures	IAS 36 117 d
1481	0		Tuple	iascf-edap	Cash Generating Unit	IAS 36 117 d iii
1482	0		String	iascf-edap	Description of Cash Generating Unit	IAS 36 117 d i
1483	0		String	iascf-edap	Type of Cash Generating Unit	IAS 36 117 d i

ID	Weight	Bal	Type	NS	Label	Reference
1484	0		Monetary	iascf-edap	Class of Assets Impaired	IAS 36 117 d ii
1485	0		Monetary	iascf-edap	Reportable Primary Segment of Cash Generating Unit	IAS 36 117 d ii
1486	0		Monetary	iascf-edap	Amount of Impairment	IAS 36 117 d ii
1487	0		String	iascf-edap	Change in Method of Compilation of Impairment Used by Cash Generating Units	IAS 36 117 d iii
1488	0		String	iascf-edap	Current Method Used by Cash Generating Units	IAS 36 117 d iii
1489	0		String	iascf-edap	Former Method Used by Cash Generating Units	IAS 36 117 d iii
1490	0		String	iascf-edap	Reasons for Changing Compilation Method	IAS 36 117 d iii
1491	0			iascf-edap	Other Disclosures (abstract)	IAS 1
1492	0		Tuple	iascf-edap	Business Combinations Disclosures	IAS 22
1493	0			iascf-edap	Listing of Acquisitions (abstract)	IAS 22 86
1494	0		Tuple	iascf-edap	Acquisition	IAS 22 86
1495	0		String	iascf-edap	Name of Entity Acquired	IAS 22 86 a
1496	0		String	iascf-edap	Description of Entity Acquired	IAS 22 86 a
1497	0		String	iascf-edap	Type of Entity Acquired	IAS 22 86 a
1498	0		Date	iascf-edap	Effective Date of Acquisition	IAS 22 86 c
1499	0		String	iascf-edap	Operations Acquired to be Disposed of	IAS 22 86 d
1500	0		String	iascf-edap	Method Used to Translate Goodwill and Fair Value Adjustments	IAS 21 45
1501	0		Decimal	iascf-edap	Percentage of Voting Shares Acquired	IAS 22 87 a
1502	0		String	iascf-edap	Purchase Consideration to Aquire Entity	IAS 22 87 a
1503	0		String	iascf-edap	Description of Purchase Consideration Paid or Contingently Payable	IAS 22 87 b
1504	0		Monetary	iascf-edap	Total Purchase Consideration to Aquire Entity	IAS 7 40 a; IAS 22 87 b
1505	1		Monetary	iascf-edap	Cash Consideration to Aquire Entity	IAS 22 87 b
1506	1		Monetary	iascf-edap	Portion of Total Purchase Consideration Discharged by Means of Cash and Cash Equivalents	IAS 7 40
1507	1		Monetary	iascf-edap	Amount of Cash and Cash Equivalents in the Subsidiaries or Business Unit Acquired	IAS 7 40
1508	1		Monetary	iascf-edap	Amount of Assets and Liabilities Other than Cash or Cash Equivalents in the Subsidiary or Business Unit Acquired Summarised by Each Major Category	IAS 7 40
1509	0		Tuple	iascf-edap	Major Class of Asset or Liability	IAS 7 40
1510	0		String	iascf-edap	Description of Asset or Liability Class	IAS 7 40
1511	0		String	iascf-edap	Type of Asset or Liability Class	IAS 7 40
1512	0		Monetary	iascf-edap	Amount of Consideration	IAS 7 40
1513	1		Monetary	iascf-edap	Fair Value of Shares Issued to Aquire Entity	IAS 22 87 b
1514	0		Monetary	iascf-edap	Contingent Payments to Aquire Entity	IAS 22 87 b
1515	0		Monetary	iascf-edap	Other Purchase Consideration to Aquire Entity	IAS 22 87 b
1516	0			iascf-edap	Fair Values Determined on a Provisional Basis (abstract)	IAS 22 93
1517	0		String	iascf-edap	Reasons Why Fair Values or Purchase Consideration is Determined on a Provisional Basis	IAS 22 93

ID	Weight	Bal	Type	NS	Label	Reference
1518	0		String	iascf-edap	Reason Why Fair Values of the Assets and Liabilities or the Purchase Consideration Can Only be Determined on a Provisional Basis at the End of the Period	IAS 22 93
1519	0		Monetary	iascf-edap	Explanation of Subsequent Adjustments to Provisional Fair Values	IAS 22 93
1520	0		String	iascf-edap	Subsequent Adjustments to Such Provisional Fair Values	IAS 22 93
1521	0		Monetary	iascf-edap	Aggregate Carrying Amount of Provisions Recorded for Terminating or Reducing the Activities of an Acquiree	IAS 22 92
1522	0		String	iascf-edap	Goodwill Relating to Acquisition	IAS 22 88
1523	0		String	iascf-edap	Amortisation Period for Goodwill Acquired	IAS 22 88 a
1524	0		String	iascf-edap	Reasons for Amortisation of Goodwill Exceeding Twenty Years	IAS 22 88 b
1525	0		String	iascf-edap	Non Straight-Line Amortisation of Goodwill	IAS 22 88 c
1526	0		String	iascf-edap	Reason Non Straight-Line Basis is More Appropriate	IAS 22 88 c
1527	0		String	iascf-edap	Non Straight-Line Basis Used	IAS 22 88 c
1528	0		String	iascf-edap	Line Items of Income Statement in Which Amortisation of Goodwill is Included	IAS 22 88 d
1529	0		String	iascf-edap	Reasons for Amortisation of Goodwill Exceeding Twenty Years	IAS 22 88 b
1530	0			iascf-edap	Listing of Uniting of Interests (abstract)	IAS 22 94
1531	0		String	iascf-edap	Uniting of Interest	IAS 22 94 a
1532	0		String	iascf-edap	Description of Merger	IAS 22 86 a
1533	0		Date	iascf-edap	Effective Date of Merger	IAS 22 86 c
1534	0		Tuple	iascf-edap	Shares Issued as Consideration for Merger	IAS 22 94 a
1535	0		String	iascf-edap	Description of Shares Issued as Consideration for Merger	IAS 22 86 a
1536	0		String	iascf-edap	Type of Shares Issued as Consideration for Merger	IAS 22 86 a
1537	0		Shares	iascf-edap	Number of Shares Issued as Consideration for Merger	IAS 22 86 a
1538	0		String	iascf-edap	Percentage of Voting Shares Exchanged to Effect Uniting of Interests	IAS 22 94 a
1539	0		String	iascf-edap	Amounts of Balance Sheet Items Contributed by Each Entity	IAS 22 94
1540	0		Tuple	iascf-edap	Major Class of Balance Sheet Item	IAS 7 40
1541	0		String	iascf-edap	Entity Merged	IAS 7 40
1542	0		String	iascf-edap	Description of Balance Sheet Item	IAS 7 40
1543	0		String	iascf-edap	Type of Balance Sheet Item	IAS 7 40
1544	0		Monetary	iascf-edap	Amount of Consideration	IAS 7 40
1545	0		String	iascf-edap	Income Statement Disclosures Related to Period Prior to Merger	IAS 22 94 a
1546	0		String	iascf-edap	Sales of Each Entity Prior to the Date of the Combination that are Included in the Net Profit or Loss Shown by the Combined Entity's Financial Statements	IAS 22 94
1547	0		String	iascf-edap	Other Operating Revenues of Each Entity Prior to the Date of the Combination that are Included in the Net Profit or Loss Shown by the Combined Entity's Financial Statements	IAS 22 94
1548	0		String	iascf-edap	Extraordinary Items of Each Entity Prior to the Date of the Combination that are Included in the Net Profit or Loss Shown by the Combined Entity's Financial Statements	IAS 22 94

ID	Weight	Bal	Type	NS	Label	Reference
1549	0		String	iascf-edap	Net Profit or Loss of Each Entity Prior to the Date of the Combination that are Included in the Net Profit or Loss Shown by the Combined Entity's Financial Statements	IAS 22 94
1550	0			iascf-edap	Disposals in Aggregate (abstract)	IAS 27 32; IAS 7 40
1551	0		Monetary	iascf-edap	Total Disposal Consideration Received in Disposal of Entity	IAS 22 87 b; IAS 7 40 a
1552	1		Monetary	iascf-edap	Cash Consideration Received	IAS 22 87 b
1553	1		Monetary	iascf-edap	Portion of Total Disposal Consideration Received by Means of Cash and Cash Equivalents	IAS 7 40
1554	1		Monetary	iascf-edap	Amount of Cash and Cash Equivalents in the Subsidiaries or Business Unit Disposed	IAS 7 40
1555	1		Monetary	iascf-edap	Amount of Assets and Liabilities Other than Cash or Cash Equivalents in the Subsidiary or Business Unit Disposed	IAS 7 40
1556	0		Tuple	iascf-edap	Major Asset or Liability Class	IAS 7 40
1557	0		String	iascf-edap	Description of Asset or Liability Class	IAS 7 40
1558	0		String	iascf-edap	Type of Asset or Liability Class	IAS 7 40
1559	0		Monetary	iascf-edap	Amount of Consideration	IAS 7 40
1560	0		String	iascf-edap	Capital Commitments Disclosures	IAS-CP
1561	0			iascf-edap	Capital Commitments (abstract)	IAS-CP
1562	0		Tuple	iascf-edap	Capital Commitment	IAS-CP
1563	0		Monetary	iascf-edap	Description of Capital Commitment	IAS-CP
1564	0		String	iascf-edap	Type of Capital Commitment	IAS-CP
1565	0		String	iascf-edap	Commitments to Purchase Property, Plant and Equipment	IAS 16 61
1566	0		String	iascf-edap	Commitments to Purchase, Construct or Develop Investment Property	IAS 40 66 f
1567	0		String	iascf-edap	Commitments to Purchase Intangible Assets	IAS-CP
1568	0		String	iascf-edap	Share of Capital Commitments of Subsidiaries	IAS-CP
1569	0		String	iascf-edap	Share of Capital Commitments of Associates	IAS 28 26 a
1570	0		String	iascf-edap	Share of Capital Commitments of Joint Ventures	IAS 31 46 b
1571	0		String	iascf-edap	Capital Commitments of Venturer in Relation to its Interest in Joint Ventures	IAS 31 46 a
1572	0		String	iascf-edap	Other Capital Commitments	IAS-CP
1573	0		String	iascf-edap	Amount of Capital Commitment	IAS-CP
1574	0		String	iascf-edap	Timing of Capital Commitment	IAS-CP
1575	0		String	iascf-edap	Operating Lease Commitments	IAS-CP
1576	0		Monetary	iascf-edap	Non Cancelable Future Minimum Lease Payments	IAS 17 27 a
1577	1		Monetary	iascf-edap	Not Later than One Year	IAS 17 27 a i
1578	1		Monetary	iascf-edap	Later than One Year and Less than Five Years	IAS 17 27 a ii
1579	1		Monetary	iascf-edap	Later than Five Years	IAS 17 27 a iii
1580	0		String	iascf-edap	Changes in Accounting Estimates Disclosures	IAS 8 30
1581	0		Tuple	iascf-edap	Change in Accounting Estimate	IAS 8 30
1582	0		String	iascf-edap	Nature of Change in an Accounting Estimate	IAS 8 30

IAS Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Enterprises
(Link Summary Report)

9/5/2002 6:52:43 PM

ID	Weight	Bal	Type	NS	Label	Reference
1583	0		Monetary	iascf-edap	Amount of Change in an Accounting Estimate	IAS 8 30
1584	0		String	iascf-edap	Changes in Accounting Policies Disclosures	IAS 8 41
1585	0		String	iascf-edap	Disclosures Relating to Changes in Accounting Policies in Aggregate	IAS 8 53 d
1586	0		String	iascf-edap	Statement of Restated Comparative Information as a Result of Changes in Accounting Policy	IAS 8 53 d
1587	0		Monetary	iascf-edap	Changes in Accounting Policies, Net, Total for All Changes	IAS 8 34; IAS 8 37
1588	1		Monetary	iascf-edap	Changes in Accounting Policies, Gross, Total for All Changes	IAS 8 34; IAS 8 37
1589	1		Monetary	iascf-edap	Tax Attributed to Changes in Accounting Policies, Total for All Changes	IAS 12 80 h
1590	0			iascf-edap	Share of Equity Accounted Changes in Accounting Policies (abstract)	IAS 28 28
1591	0		Monetary	iascf-edap	Share of Equity Accounted Changes in Accounting Policies for Prior Periods, Total	IAS 28 28; IAS 1 86 c
1592	1		Monetary	iascf-edap	Share of Subsidiary Changes in Accounting Policies for Prior Periods	IAS 28 28
1593	1		Monetary	iascf-edap	Share of Joint Venture Changes in Accounting Policies for Prior Periods	IAS 28 28
1594	1		Monetary	iascf-edap	Share of Associates Changes in Accounting Policies for Prior Periods	IAS 28 28
1595	0		String	iascf-edap	Changes in Accounting Policies Adopted for Segment Reporting	IAS 14 76
1596	0		String	iascf-edap	Description of Changes in Accounting Policies Adopted for Segment Reporting	IAS 14 76
1597	0		String	iascf-edap	Reason for Changes in Accounting Policies Adopted for Segment Reporting	IAS 14 76
1598	0		String	iascf-edap	Financial Effect of Changes in Accounting Policies Adopted for Segment Reporting	IAS 14 76
1599	0		String	iascf-edap	Whether Comparatives Restated for Changes in Accounting for Segment Reporting	IAS 14 76
1600	0			iascf-edap	Disclosures Relating to Each Change In Accounting Policy (abstract)	IAS 8 41
1601	0		Tuple	iascf-edap	Change in Accounting Policy	IAS 8 57 a; IAS 8 53 a
1602	0		String	iascf-edap	Description of Change in Accounting Policy	IAS 8 53 a; IAS 8 57 a
1603	0		String	iascf-edap	Type of Change in Accounting Policy	IAS 8 53 a; IAS 8 57 a
1604	0		String	iascf-edap	Reason for Change in Accounting Policy	IAS 8 57 a; IAS 8 53 a
1605	0		String	iascf-edap	Adjustments as a Result of Changes in Accounting Policy	IAS 8 57 a; IAS 8 57 b
1606	0		String	iascf-edap	Periods Presented	IAS 8 53; IAS 8 57
1607	0		String	iascf-edap	Retained Earnings (Benchmark Treatment)	IAS 8 53 b
1608	0		String	iascf-edap	Net Profit or Loss [Allowed Alternative]	IAS 8 57 b
1609	0		String	iascf-edap	Periods Prior to Those Periods Presented (Benchmark Treatment)	IAS 8 57; IAS 8 53
1610	0		String	iascf-edap	Pro Forma Disclosures for Changes in Accounting Policy [Allowed Alternative]	IAS 8 53; IAS 8 57
1611	0		String	iascf-edap	Pro Forma Amounts, Presented Periods [Allowed Alternative]	IAS 8 57 c
1612	0		String	iascf-edap	Pro Forma Amounts Prior to Those Periods Presented [Allowed Alternative]	IAS 8 57 c
1613	0		String	iascf-edap	Contingencies Disclosures	IAS 37
1614	0		Tuple	iascf-edap	Contingent Liability	IAS 37 86
1615	0		String	iascf-edap	Nature of Contingent Liability	IAS 37 86

ID	Weight	Bal	Type	NS	Label	Reference
1616	0		String	iascf-edap	Type of Contingent Liability	IAS 37 86
1617	0		Monetary	iascf-edap	Estimated Financial Effect	IAS 37 86 a
1618	0		String	iascf-edap	Uncertainties Relating to Amount or Timing of Outflow	IAS 37 86 b
1619	0		String	iascf-edap	Possibility of Reimbursement	IAS 37 86 c
1620	0		String	iascf-edap	Information Regarding Contingent Liabilities that Disclosure is Not Practicable	IAS 37 91
1621	0		String	iascf-edap	Reason for Non Disclosure of all Information	IAS 37 92
1622	0		String	iascf-edap	Basis on Which Contingent Rent Payments are Determined	IAS 17 23 e i
1623	0		Tuple	iascf-edap	Contingent Asset	IAS 37 89
1624	0		String	iascf-edap	Nature of Contingent Asset	IAS 37 89
1625	0		String	iascf-edap	Type of Contingent Asset	IAS 37 89
1626	0		Monetary	iascf-edap	Estimated Financial Effect	IAS 37 89
1627	0		String	iascf-edap	Information Regarding Contingent Assets that Disclosure is Not Practicable	IAS 37 91
1628	0		String	iascf-edap	Reason for Non Disclosure of all Information	IAS 37 92
1629	0		String	iascf-edap	Equity Compensation Plans	IAS 19 144
1630	0		Monetary	iascf-edap	Equity Compensation Plans	IAS 19 144
1631	0		Tuple	iascf-edap	Equity Compensation Plan	IAS 19 144
1632	0		String	iascf-edap	Description of Equity Compensation Plan	IAS 19 147 a
1633	0		String	iascf-edap	Terms of Equity Compensation Plan	IAS 19 147 a
1634	0		String	iascf-edap	Type of Equity Compensation Plan	IAS 19 147 a
1635	0		Tuple	iascf-edap	Movements in Option Grants	IAS 19 147 d
1636	0		Monetary	iascf-edap	Option Grants, Ending Balance	IAS 19 147 c
1637	1		Decimal	iascf-edap	Option Grants, Changes	IAS 19 147 d
1638	1		Decimal	iascf-edap	Option Grants Issued	IAS 19 147 e
1639	1		Decimal	iascf-edap	Option Grants Exercised	IAS 19 147 f
1640	1		Decimal	iascf-edap	Option Grants Lapsed	IAS 19 147 g
1641	0		Decimal	iascf-edap	Option Grants Canceled	IAS 19 147 g
1642	1		Decimal	iascf-edap	Option Grants, Beginning Balance	IAS 19 147 d
1643	0			iascf-edap	Terms of Option Grants (abstract)	IAS 19 147
1644	0		Tuple	iascf-edap	Terms of Equity Financial Instruments Held as Part of Equity Compensation Plans and Options Held by Employees	IAS 19 147 d
1645	0		String	iascf-edap	Description of Plan	IAS 19 147 d
1646	0		String	iascf-edap	Conversion Rights	IAS 19 147 d
1647	0		String	iascf-edap	Dividend and Voting Rights	IAS 19 147 d
1648	0		String	iascf-edap	Exercise Prices	IAS 19 147 d
1649	0		String	iascf-edap	Expiry Dates	IAS 19 147 d
1650	0		String	iascf-edap	Exercise Dates	IAS 19 147 d
1651	0		Decimal	iascf-edap	Number of Options	IAS 19 147 d
1652	0		String	iascf-edap	Extent to Which Options are Vested	IAS 19 147 d

ID	Weight	Bal	Type	NS	Label	Reference
1653	0		Tuple	iascf-edap	Terms of Equity Financial Instruments Issued for Equity Compensation Plans or to Employees During Period	IAS 19 147 e
1654	0		String	iascf-edap	Description of Plan	IAS 19 147 d
1655	0		String	iascf-edap	Dividend and Voting Rights	IAS 19 147 e
1656	0		String	iascf-edap	Conversion Rights	IAS 19 147 e
1657	0		String	iascf-edap	Exercise Prices	IAS 19 147 e
1658	0		Date	iascf-edap	Expiry Dates	IAS 19 147 e
1659	0		String	iascf-edap	Exercise Dates	IAS 19 147 d
1660	0		Decimal	iascf-edap	Number of Options	IAS 19 147 e
1661	0		Monetary	iascf-edap	Fair Value of Consideration Received from Equity Compensation Plans or from the Employees	IAS 19 147 e
1662	0		String	iascf-edap	Extent to Which Options are Vested	IAS 19 147 d
1663	0		Tuple	iascf-edap	Share Options Exercised Under Equity Compensation Plans During the Period	IAS 19 147 f
1664	0		String	iascf-edap	Number of Shares	IAS 19 147 f
1665	0		Date	iascf-edap	Exercise Date	IAS 19 147 f
1666	0		Decimal	iascf-edap	Exercise Price	IAS 19 147 f
1667	0		Tuple	iascf-edap	Movements in Non Option Equity Compensation	IAS 19 147 d
1668	0		Decimal	iascf-edap	Non Option Equity Compensation, Ending Balance	IAS 19 147 c
1669	1		Decimal	iascf-edap	Non Option Equity Compensation, Changes	IAS 19 147 d
1670	1		Decimal	iascf-edap	Non Option Equity Compensation Issued	IAS 19 147 g
1671	1		Decimal	iascf-edap	Non Option Equity Compensation Exercised	IAS 19 147 g
1672	1		Decimal	iascf-edap	Non Option Equity Compensation Lapsed	IAS 19 147 g
1673	0		Decimal	iascf-edap	Non Option Equity Compensation Canceled	IAS 19 147 g
1674	1		Decimal	iascf-edap	Non Option Equity Compensation, Beginning Balance	IAS 19 147 d
1675	0			iascf-edap	Terms of Non Option Grants (abstract)	IAS 19 147
1676	0		Tuple	iascf-edap	Terms of Non Option Equity Financial Instruments Held as Part of Equity Compensation Plans and Options Held by Employees	IAS 19 147 d
1677	0		String	iascf-edap	Description of Plan	IAS 19 147 d
1678	0		String	iascf-edap	Dividend and Voting Rights	IAS 19 147 d
1679	0		String	iascf-edap	Conversion Rights	IAS 19 147 d
1680	0		String	iascf-edap	Exercise Prices	IAS 19 147 d
1681	0		String	iascf-edap	Expiry Dates	IAS 19 147 d
1682	0		String	iascf-edap	Exercise Dates	IAS 19 147 d
1683	0		Decimal	iascf-edap	Number of Non Options	IAS 19 147 d
1684	0		String	iascf-edap	Extent to Which Options are Vested	IAS 19 147 d
1685	0		Tuple	iascf-edap	Terms of Non Option Equity Financial Instruments Issued for Equity Compensation Plans or to Employees During Period	IAS 19 147 e
1686	0		String	iascf-edap	Description of Plan	IAS 19 147 d

ID	Weight	Bal	Type	NS	Label	Reference
1687	0		String	iascf-edap	Dividend and Voting Rights	IAS 19 147 e
1688	0		String	iascf-edap	Conversion Rights	IAS 19 147 e
1689	0		String	iascf-edap	Exercise Prices	IAS 19 147 e
1690	0		Date	iascf-edap	Expiry Dates	IAS 19 147 e
1691	0		String	iascf-edap	Exercise Dates	IAS 19 147 d
1692	0		Decimal	iascf-edap	Number of Non Options	IAS 19 147 e
1693	0		Monetary	iascf-edap	Fair Value of Consideration Received from Equity Compensation Plans or from the Employees	IAS 19 147 e
1694	0		Tuple	iascf-edap	Fair Value of Entity's Own Equity Instruments Held by Equity Compensation Plans	IAS 19 148
1695	0		Monetary	iascf-edap	Fair Value of Entity's Own Equity Instruments Held by Equity Compensation Plans, Beginning Balance	IAS 19 148 a
1696	0		Monetary	iascf-edap	Fair Value of Entity's Own Equity Instruments Held by Equity Compensation Plans, Ending Balance	IAS 19 148 a
1697	0		String	iascf-edap	Fair Value at Date of Issue	IAS 19 148 b
1698	0		Monetary	iascf-edap	Entity's Own Equity Financial Instruments Other than Share Options Issued by the Enterprise During the Period	IAS 19 148 b
1699	0		Monetary	iascf-edap	Entity's Own Equity Financial Instruments Issued to Equity Compensation Plans	IAS 19 148 b
1700	0		Monetary	iascf-edap	Entity's Own Equity Financial Instruments Issued to Employees	IAS 19 148 b
1701	0		Monetary	iascf-edap	Amounts Recognised in Financial Statements for Equity Compensation Plans	IAS 19 147 c
1702	0		String	iascf-edap	Amount and Principal Terms of Loans or Guarantees Granted to or on Behalf of Equity Compensation Plans	IAS 19 147 h
1703	0		String	iascf-edap	Number of Share Options Held by Equity Compensation Plans or Held by Employees Pursuant to Such Plans that Lapsed During the Period	IAS 19 147 g
1704	0		String	iascf-edap	Events After the Balance Sheet Date Disclosures	IAS 10
1705	0		String	iascf-edap	Details of Events After Balance Sheet Date	IAS 10 16
1706	0		Tuple	iascf-edap	Event After Balance Sheet Date	IAS 10 20
1707	0		String	iascf-edap	Description of Event After Balance Sheet Date	IAS 10 20 a
1708	0		String	iascf-edap	Type of Event After Balance Sheet Date	IAS 10 21; IAS 33 45; IAS 21 46; IAS 35 33
1709	0		String	iascf-edap	Estimated Financial Effect of Event After Balance Sheet Date	IAS 10 20 b
1710	0		Tuple	iascf-edap	Dividends Declared After the Balance Sheet Date	IAS 10 11
1711	0		Monetary	iascf-edap	Amount of Dividends Proposed or Declared After the Balance Sheet Date but Before the Authorisation of the Financial Statements	IAS 1 74 c
1712	0		Monetary	iascf-edap	Amount of Income Tax Consequences of Dividends Proposed or Declared After the Balance Sheet Date but Before the Authorisation of the Financial Statements	IAS 12 81 i
1713	0		String	iascf-edap	Nature of the Potential Income Tax Consequences that Would Result from the Payment of Dividends	IAS 12 82 a
1714	0		String	iascf-edap	Financial Instruments Disclosures	IAS 39; IAS 32
1715	0		String	iascf-edap	Foreign Operations Disclosures	IAS 21

ID	Weight	Bal	Type	NS	Label	Reference
1716	0			iascf-edap	Changes in the Classification of Significant Foreign Operations (abstract)	IAS 21 44
1717	0		Tuple	iascf-edap	Change in the Classification of a Significant Foreign Operation	IAS 21 44 a
1718	0		String	iascf-edap	Description of Change in Classification of Significant Foreign Operation	IAS 21 44 a
1719	0		String	iascf-edap	Type of Change in Classification of Significant Foreign Operation	IAS 21 44 a
1720	0		String	iascf-edap	Reason for Change in Classification of Significant Foreign Operation	IAS 21 44 b
1721	0		String	iascf-edap	Impact on Shareholders' Equity of Significant Foreign Operation	IAS 21 44 c
1722	0		String	iascf-edap	Impact on Net Profit (Loss) for Each Period Presented for Change in Classification in Significant Foreign Operation	IAS 21 44 d
1723	0		String	iascf-edap	Fundamental Errors Disclosures	IAS 8 31
1724	0		String	iascf-edap	Disclosures Relating to Fundamental Errors in Aggregate	IAS 8 53 d
1725	0		String	iascf-edap	Statement of Restated Comparative Information as a Result of Fundamental Errors	IAS 8 53 d
1726	0		Monetary	iascf-edap	Fundamental Errors, Net, Total for All Changes	IAS 8 34; IAS 8 37
1727	1		Monetary	iascf-edap	Fundamental Errors, Gross, Total for All Fundamental Errors	IAS 8 37; IAS 8 34
1728	1		Monetary	iascf-edap	Tax Attributed to Fundamental Errors, Total for All Fundamental Errors	IAS 12 80 h
1729	0			iascf-edap	Disclosures for Each Fundamental Error (abstract)	IAS 8
1730	0		Tuple	iascf-edap	Fundamental Error	IAS 8 57 a; IAS 8 53 a
1731	0		String	iascf-edap	Description of Fundamental Error	IAS 8 37 a
1732	0		String	iascf-edap	Type of Fundamental Error	IAS 8 37
1733	0		String	iascf-edap	Adjustments as a Result of Fundamental Error	IAS 8 37
1734	0		String	iascf-edap	Periods Presented	IAS 8 37 b
1735	0		String	iascf-edap	Retained Earnings (Benchmark Treatment)	IAS 8 34; IAS 8 37 b
1736	0		String	iascf-edap	Net Profit or Loss [Allowed Alternative]	IAS 8 40 b; IAS 8 34
1737	0		String	iascf-edap	Periods Prior to Those Periods Presented (Benchmark Treatment)	IAS 8 37 c
1738	0		String	iascf-edap	Pro Forma Disclosures for Fundamental Error [Allowed Alternative]	IAS 8 40 c
1739	0		String	iascf-edap	Pro Forma Amounts, Presented Periods [Allowed Alternative]	IAS 8 40 c
1740	0		String	iascf-edap	Pro Forma Amounts Prior to Those Periods Presented [Allowed Alternative]	IAS 8 40 c
1741	0		String	iascf-edap	Government Grants Disclosures	IAS 20 39
1742	0		String	iascf-edap	Details of Government Grants	IAS 20 39
1743	0		Tuple	iascf-edap	Government Grant	IAS 20 39 a
1744	0		String	iascf-edap	Description of Government Grant	IAS 20 39 b
1745	0		String	iascf-edap	Type of Government Grant	IAS 20 39 b
1746	0		String	iascf-edap	Unfulfilled Conditions and Other Contingencies Attaching to Government Assistance	IAS 20 39 c
1747	0		Monetary	iascf-edap	Amount of Government Grant Recognised	IAS 20 39 b
1748	0		Monetary	iascf-edap	Government Grants (Reduction of Related Expense)	IAS 20 29
1749	0		String	iascf-edap	Hyperinflationary Reporting Disclosures	IAS 29

ID	Weight	Bal	Type	NS	Label	Reference
1750	0		String	iascf-edap	Statement that Financial Statements and Corresponding Figures for Previous Periods have Been Restated for Changes in Purchasing Power	IAS 29 39 a
1751	0		String	iascf-edap	Identity of Price Index	IAS 29 39 c
1752	0		String	iascf-edap	Level of Price Index	IAS 29 39 c
1753	0		String	iascf-edap	Movement in Price Index	IAS 29 39 c
1754	0		String	iascf-edap	Statement Whether Financial Statements are Based on Historical Cost Approach or Current Cost Approach	IAS 29 39 b
1755	0		Monetary	iascf-edap	Gain or Loss on Net Monetary Position	IAS 29 9
1756	0		String	iascf-edap	IAS Reconciliation to Another GAAP Disclosures	IAS-CP
1757	0		String	iascf-edap	Other GAAP Reconciled to IAS	IAS-CP
1758	0		Tuple	iascf-edap	Narrative Relating to Reconciliation	IAS-CP
1759	0		Monetary	iascf-edap	Narrative	IAS-CP
1760	0		Tuple	iascf-edap	Reconciling Items	IAS-CP
1761	0		Monetary	iascf-edap	Reconciling Item	IAS-CP
1762	0		Monetary	iascf-edap	Category of Reconciling Item	IAS-CP
1763	0		String	iascf-edap	Description of Reconciling Item	IAS-CP
1764	0		Monetary	iascf-edap	Type of Reconciling Item	IAS-CP
1765	0		String	iascf-edap	Amount of Reconciling Item	IAS-CP
1766	0		String	iascf-edap	Related Party Disclosures	IAS 24
1767	0			iascf-edap	Controlling Entities (abstract)	
1768	0		Tuple	iascf-edap	Controlling Entity	IAS 24 21; IAS 24 20
1769	0		String	iascf-edap	Name of Controlling Entity	IAS 24 20
1770	0		String	iascf-edap	Nature of Controlling Relationship	IAS 24 20
1771	0			iascf-edap	Related Parties (abstract)	
1772	0			iascf-edap	Related Party (abstract)	IAS 24 22
1773	0		String	iascf-edap	Name of Related Party	IAS 24 22
1774	0		Monetary	iascf-edap	Nature of Related Party Relationship	IAS 24 22
1775	0		Tuple	iascf-edap	Transaction with Related Party	
1776	0		String	iascf-edap	Description of Related Party Transaction	
1777	0		String	iascf-edap	Type of Related Party Transaction	IAS 24 22
1778	0		String	iascf-edap	Purchases or Sales of Goods	IAS 24 19
1779	0		String	iascf-edap	Purchases or Sales of Property and Other Assets	IAS 24 19
1780	0		String	iascf-edap	Rendering or Receiving of Services	IAS 24 19
1781	0		String	iascf-edap	Agency Arrangements	IAS-CP
1782	0		String	iascf-edap	Leasing Arrangements	IAS 24 19
1783	0		String	iascf-edap	Transfer of Research and Development	IAS 24 19
1784	0		String	iascf-edap	Licence Agreements	IAS 24 19
1785	0		String	iascf-edap	Finance	IAS 24 19

ID	Weight	Bal	Type	NS	Label	Reference
1786	0		String	iascf-edap	Provisions Guarantees and Collaterals	IAS 24 19
1787	0		String	iascf-edap	Management Contracts	IAS 24 19
1788	0		String	iascf-edap	Director, Executive and Employee Benefits	IAS 24 19
1789	0		String	iascf-edap	Post Employment Benefit for Key Management Personnel	IAS 19 124 b
1790	0		String	iascf-edap	Contributions to Defined Contribution Plans for Key Management Personnel	IAS 19 47
1791	0		String	iascf-edap	Contributions to Defined Benefit Plans for Key Management Personnel	IAS-CP
1792	0		String	iascf-edap	Termination Benefits for Key Management Personnel	IAS 19 143
1793	0		String	iascf-edap	Other Long Term Employee Benefits for Key Management Personnel	IAS 19 131
1794	0		String	iascf-edap	Equity Compensation Benefits	IAS 19 151
1795	0		String	iascf-edap	Equity Compensation Benefits to Key Management Personnel	IAS 19 151 a
1796	0		String	iascf-edap	Equity Compensation Benefits as Instruments Issued to Entity's Parent	IAS 19 151 b
1797	0		String	iascf-edap	Related Party Transactions with Equity Compensation Plans	IAS 19 151 c
1798	0		String	iascf-edap	Other	IAS-CP
1799	0		String	iascf-edap	Post Employment Benefit Plans with Related Entities	IAS 19 124 a
1800	0		String	iascf-edap	Other Type of Transaction	IAS 24 19
1801	0		String	iascf-edap	Elements of Related Party Transaction	IAS 24 23
1802	0		String	iascf-edap	Volume of Transaction	IAS 24 23 a
1803	0		Monetary	iascf-edap	Related Party Transaction Amount	IAS 24 23 a
1804	0		Decimal	iascf-edap	Proportion of Total Transactions with Related Party	IAS 24 23 a
1805	0		String	iascf-edap	Volume Outstanding	IAS 24 23 b
1806	0		Monetary	iascf-edap	Related Party Transaction Outstanding Amount	IAS 24 23 b
1807	0		Decimal	iascf-edap	Proportion of Total Balance Outstanding with Related Party	IAS 24 23 b
1808	0		String	iascf-edap	Pricing Policy	IAS 24 23 c
1809	0		String	iascf-edap	Segment Information Disclosures	IAS 14
1810	0			iascf-edap	General Segment Information (abstract)	IAS 14
1811	0		String	iascf-edap	Description and Composition of Segments	IAS 14 81
1812	0		String	iascf-edap	Basis for Allocation of Costs Between Segments	IAS 1 99 q
1813	0			iascf-edap	Segment Details for Geographic and Business Segments (abstract)	IAS 14
1814	1			iascf-edap	Geographic Segments (abstract)	IAS 14 71; IAS 14 70; IAS 14 72
1815	0		String	iascf-edap	Description and Composition of Geographic Segments	IAS 14 81
1816	0		Tuple	iascf-edap	Geographic Segment	IAS 14 81
1817	0		String	iascf-edap	Geographic Segment Name	IAS 14 81
1818	0		String	iascf-edap	Geographic Segment Description	IAS 14 81
1819	0			iascf-edap	Geographic Segments, Total All Geographic Segments (abstract)	IAS 14 72; IAS 14 70; IAS 14 71
1820	0			iascf-edap	Financial Information, Total All Geographic Segments (abstract)	IAS 14 81

ID	Weight	Bal	Type	NS	Label	Reference
1821	0			iascf-edap	Segment Revenue, Total All Geographic Segments (abstract)	IAS 14 51; IAS 14 67
1822	1		Monetary	iascf-edap	Revenue, Total All Geographic Segments	IAS 14 67
1823	1		Monetary	iascf-edap	Sales to External Customers, Total All Geographic Segments	IAS 14 52
1824	1		Monetary	iascf-edap	Revenues from Transactions with Other Segments, Total All Geographic Segments	IAS 14 52
1825	0			iascf-edap	Segment Result, Total All Geographic Segments (abstract)	IAS 14 52
1826	0		Monetary	iascf-edap	Profit (Loss) After Tax, Total All Geographic Segments	IAS 14 67
1827	1		Monetary	iascf-edap	Income Tax Expense (Income), Total All Geographic Segments	IAS 12 67
1828	1		Monetary	iascf-edap	Income (Expense) from Financing Activities, Total All Geographic Segments	IAS 14 59
1829	1		Monetary	iascf-edap	Segment Share of Profit (Loss) from Equity Accounted Investments, Total All Geographic Segments	IAS 14 64
1830	1		Monetary	iascf-edap	Profit (Loss) from Operations, Total All Geographic Segments	IAS 14 67
1831	1		Monetary	iascf-edap	Segment Result, Total All Geographic Segments	IAS 14 52
1832	1		Monetary	iascf-edap	Unallocated Corporate Expenses, Total All Geographic Segments	IAS 14 67; IAS 14 59
1833	0			iascf-edap	Segment Balance Sheet, Total All Geographic Segments (abstract)	IAS 14
1834	0		Monetary	iascf-edap	Total Assets, Total All Geographic Segments	IAS 14 67
1835	0		Monetary	iascf-edap	Assets, Total All Geographic Segments	IAS 14 55
1836	0		Monetary	iascf-edap	Carrying Amount of Segment Assets, Total All Geographic Segments	IAS 14 69 b; IAS 14 69 c
1837	0		Monetary	iascf-edap	Additions to Property, Plant and Equipment and Intangible Assets, Total All Geographic Segments	IAS 14 69 b; IAS 14 69 c
1838	0		Monetary	iascf-edap	Investments in Equity Accounted Investments, Total All Geographic Segments	IAS 14 66
1839	0		Monetary	iascf-edap	Unallocated Corporate Assets, Total All Geographic Segments	IAS 14 67; IAS 14 55
1840	0		Monetary	iascf-edap	Total Liabilities, Total All Geographic Segments	IAS 14 67
1841	0		Monetary	iascf-edap	Liabilities, Total All Geographic Segments	IAS 14 56
1842	0		Monetary	iascf-edap	Unallocated Entity Liabilities, Total All Geographic Segments	IAS 14 56
1843	0			iascf-edap	Segment Other Information, Total All Geographic Segments (abstract)	IAS 14
1844	0		Monetary	iascf-edap	Capital Additions, Total All Geographic Segments	IAS 14 57
1845	0		Monetary	iascf-edap	Depreciation and Amortisation, Total All Geographic Segments	IAS 14 58
1846	0			iascf-edap	Significant Non Cash Items, Total All Geographic Segments (abstract)	IAS 14 61
1847	0		Monetary	iascf-edap	Impairment Loss Recognised in Income Statement, Total All Geographic Segments	IAS 36 116
1848	0		Monetary	iascf-edap	Impairment Loss Recognised Directly into Equity, Total All Geographic Segments	IAS 36 116
1849	0		Monetary	iascf-edap	Reversal of Impairment Loss in Income Statement, Total All Geographic Segments	IAS 36 116

ID	Weight	Bal	Type	NS	Label	Reference
1850	0		Monetary	iascf-edap	Reversal of Impairment Loss in Equity, Total All Geographic Segments	IAS 36 116
1851	0		Tuple	iascf-edap	Segment Other, Total All Geographic Segments	IAS 14
1852	0		Tuple	iascf-edap	Geographic Segment, Individual Geographic Segment	IAS 14
1853	0		String	iascf-edap	Location, Individual Geographic Segment	IAS 14 70
1854	0		String	iascf-edap	Name, Individual Geographic Segment	IAS 14 31; IAS 14 32
1855	0		String	iascf-edap	Composition of Geographic Segment, Individual Geographic Segment	IAS 14 81
1856	0			iascf-edap	Financial Information, Individual Geographic Segment (abstract)	IAS 14 51
1857	0			iascf-edap	Segment Revenue, Individual Geographic Segment (abstract)	IAS 14 51
1858	1		Monetary	iascf-edap	Total Revenue, Individual Geographic Segment	IAS 14 67
1859	1		Monetary	iascf-edap	Sales to External Customers, Individual Geographic Segment	IAS 14 52
1860	1		Monetary	iascf-edap	Revenue from Transactions with Other Segments, Individual Geographic Segment	IAS 14 52
1861	0			iascf-edap	Segment Result, Individual Geographic Segment (abstract)	IAS 14 52
1862	0		Monetary	iascf-edap	Profit (Loss) After Tax, Individual Geographic Segment	IAS 14 67
1863	1		Monetary	iascf-edap	Income Tax Expense (Income), Individual Geographic Segment	IAS 14 67; IAS 12 77
1864	1		Monetary	iascf-edap	Income (Expense) from Financing Activities, Individual Geographic Segment	IAS 14 59
1865	1		Monetary	iascf-edap	Share of Profit (Loss) from Equity Accounted Investments, Individual Geographic Segment	IAS 14 64
1866	1		Monetary	iascf-edap	Profit (Loss) from Operations, Individual Geographic Segment	IAS 14 67
1867	1		Monetary	iascf-edap	Result, Individual Geographic Segment	IAS 14 52
1868	0			iascf-edap	Segment Balance Sheet, Individual Geographic Segment (abstract)	IAS 14
1869	0		Monetary	iascf-edap	Total Assets, Individual Geographic Segment	IAS 14 67
1870	0		Monetary	iascf-edap	Assets, Individual Geographic Segment	IAS 14 55
1871	0		Monetary	iascf-edap	Carrying Amount of Segment Assets, Individual Geographic Segment	IAS 14 69 b; IAS 14 69 c
1872	0		Monetary	iascf-edap	Additions to Property Plant and Equipment and Intangible Assets, Individual Geographic Segment	IAS 14 69 c; IAS 14 69 b
1873	0		Monetary	iascf-edap	Investments in Equity Accounted Investments, Individual Geographic Segment	IAS 14 66
1874	0		Monetary	iascf-edap	Total Liabilities, Individual Geographic Segment	IAS 14 67
1875	0		Monetary	iascf-edap	Liabilities, Individual Geographic Segment	IAS 14 56; IAS 14 67
1876	0			iascf-edap	Segment Other Information, Individual Geographic Segment (abstract)	IAS 14
1877	0		Monetary	iascf-edap	Capital Additions, Individual Geographic Segment	IAS 14 57
1878	0		Monetary	iascf-edap	Depreciation and Amortisation, Individual Geographic Segment	IAS 14 58
1879	0			iascf-edap	Significant Non Cash Items, Individual Geographic Segment (abstract)	IAS 14 61
1880	0		Monetary	iascf-edap	Impairment Loss Recognised in Income Statement, Individual Geographic Segment	IAS 36 116

ID	Weight	Bal	Type	NS	Label	Reference
1881	0		Monetary	iascf-edap	Impairment Loss Recognised Directly into Equity, Individual Geographic Segment	IAS 36 116
1882	0		Monetary	iascf-edap	Reversal of Impairment Loss in Income Statement, Individual Geographic Segment	IAS 36 116
1883	0		Monetary	iascf-edap	Reversal of Impairment Loss in Equity, Individual Geographic Segment	IAS 36 116
1884	0		Tuple	iascf-edap	Segment Other, Individual Geographic Segment	IAS 14
1885	1		Tuple	iascf-edap	Business Segments	IAS 14 81
1886	0		String	iascf-edap	Description and Composition of Business Segments	IAS 14 81
1887	0		Tuple	iascf-edap	Business Segment	IAS 14 81
1888	0		String	iascf-edap	Business Segment Name	IAS 14 81
1889	0		String	iascf-edap	Business Segment Description	IAS 14 81
1890	0			iascf-edap	Business Segment, Total All Business Segments (abstract)	IAS 14 81
1891	0			iascf-edap	Financial Information, Total All Business Segments (abstract)	IAS 14 51
1892	0			iascf-edap	Segment Revenue, Total All Business Segments (abstract)	IAS 14 67
1893	1		Monetary	iascf-edap	Total Revenue, Total All Business Segments	IAS 14 67
1894	1		Monetary	iascf-edap	Sales to External Customers, Total All Business Segments	IAS 14 52
1895	1		Monetary	iascf-edap	Revenue from Transactions with Other Segments, Total All Business Segments	IAS 14 52
1896	0			iascf-edap	Segment Result, Total All Business Segments (abstract)	IAS 14 52
1897	0		Monetary	iascf-edap	Profit (Loss) After Tax, Total All Business Segments	IAS 14 67
1898	1		Monetary	iascf-edap	Income Tax Expense (Income), Total All Business Segments	IAS 14 67; IAS 12 77
1899	1		Monetary	iascf-edap	Income (Expense) from Financing Activities, Total All Business Segments	IAS 12
1900	1		Monetary	iascf-edap	Segment Share of Profit (Loss) from Equity Accounted Investments Continuing Operations, Total All Business Segments	IAS 14 64
1901	1		Monetary	iascf-edap	Profit (Loss) from Operations, Total All Business Segments	IAS 14 67
1902	1		Monetary	iascf-edap	Result, Total All Business Segments	IAS 14 52
1903	1		Monetary	iascf-edap	Unallocated Corporate Expenses, Total All Business Segments	IAS 14 59; IAS 14 64
1904	0			iascf-edap	Segment Balance Sheet, Total All Business Segments (abstract)	IAS 14
1905	0		Monetary	iascf-edap	Total Assets, Total All Business Segments	IAS 14 67
1906	0		Monetary	iascf-edap	Assets, Total All Business Segments	IAS 14 55
1907	0		Monetary	iascf-edap	Investments in Equity Accounted Investments, Total All Business Segments	IAS 14 66
1908	0		Monetary	iascf-edap	Unallocated Corporate Assets, Total All Business Segments	IAS 14 55; IAS 14 67
1909	0		Monetary	iascf-edap	Total Liabilities, Total All Business Segments	IAS 14 67
1910	0		Monetary	iascf-edap	Liabilities, Total All Business Segments	IAS 14 56
1911	0		Monetary	iascf-edap	Unallocated Entity Liabilities, Total All Business Segments	IAS 14 56
1912	0			iascf-edap	Segment Other Information, Total All Business Segments (abstract)	IAS 14

ID	Weight	Bal	Type	NS	Label	Reference
1913	0		Monetary	iascf-edap	Capital Additions, Total All Business Segments	IAS 14 57
1914	0		Monetary	iascf-edap	Depreciation and Amortisation, Total All Business Segments	IAS 14 58
1915	0			iascf-edap	Significant Non Cash Items, Total All Business Segments (abstract)	IAS 14 61
1916	0		Monetary	iascf-edap	Impairment Loss Recognised in Income Statement, Total All Business Segments	IAS 36 116
1917	0		Monetary	iascf-edap	Impairment Loss Recognised Directly into Equity, Total All Business Segments	IAS 36 116
1918	0		Monetary	iascf-edap	Reversal of Impairment Loss in Income Statement, Total All Business Segments	IAS 36 116
1919	0		Monetary	iascf-edap	Reversal of Impairment Loss in Equity, Total All Business Segments	IAS 36 116
1920	0		Tuple	iascf-edap	Segment Other, Total All Business Segments	IAS 14
1921	0		Tuple	iascf-edap	Business Segment, Individual Business Segment	IAS 14
1922	0		String	iascf-edap	Principal Activity, Individual Business Segment	IAS 14 81
1923	0		String	iascf-edap	Name, Individual Business Segment	IAS 14 32; IAS 14 31
1924	0			iascf-edap	Financial Information, Individual Business Segment (abstract)	IAS 14 51
1925	0			iascf-edap	Segment Revenue, Individual Business Segment (abstract)	IAS 14 51
1926	1		Monetary	iascf-edap	Total Revenue, Individual Business Segment	IAS 14 67
1927	1		Monetary	iascf-edap	Sales to External Customers, Individual Business Segment	IAS 14 52
1928	1		Monetary	iascf-edap	Revenues from Transactions with Other Segments, Individual Business Segment	IAS 14 52
1929	0			iascf-edap	Segment Result, Individual Business Segment (abstract)	IAS 14 52
1930	0		Monetary	iascf-edap	Profit (Loss) After Tax, Individual Business Segment	IAS 14 67
1931	1		Monetary	iascf-edap	Income Tax Expense (Income) Continuing Operations, Individual Business Segment	IAS 12 77; IAS 14 67
1932	1		Monetary	iascf-edap	Income (Expense) from Financing Activities Continuing Operations, Individual Business Segment	IAS 14 59
1933	1		Monetary	iascf-edap	Share of Profit (Loss) from Equity Accounted Investments Continuing Operations, Individual Business Segment	IAS 14 64
1934	1		Monetary	iascf-edap	Profit (Loss) from Operations, Individual Business Segment	IAS 14 67
1935	1		Monetary	iascf-edap	Result, Individual Business Segment	IAS 14 52
1936	0			iascf-edap	Segment Balance Sheet, Individual Business Segment (abstract)	IAS 14
1937	0		Monetary	iascf-edap	Total Assets, Individual Business Segment	IAS 14 67
1938	0		Monetary	iascf-edap	Assets, Individual Business Segment	IAS 14 55
1939	0		Monetary	iascf-edap	Investments in Equity Accounted Investments, Individual Business Segment	IAS 14 66
1940	0		Monetary	iascf-edap	Total Liabilities, Individual Business Segment	IAS 14 67
1941	0		Monetary	iascf-edap	Liabilities, Individual Business Segment	IAS 14 56
1942	0			iascf-edap	Segment Other Information, Individual Business Segment (abstract)	IAS 14
1943	0		Monetary	iascf-edap	Capital Additions, Individual Business Segment	IAS 14 57

ID	Weight	Bal	Type	NS	Label	Reference
1944	0		Monetary	iascf-edap	Depreciation and Amortisation, Individual Business Segment	IAS 14 58
1945	0			iascf-edap	Significant Non Cash Items, Individual Business Segment (abstract)	IAS 14 61
1946	0		Monetary	iascf-edap	Impairment Loss Recognised in Income Statement, Individual Business Segment	IAS 36 116
1947	0		Monetary	iascf-edap	Impairment Loss Recognised Directly into Equity, Individual Business Segment	IAS 36 116
1948	0		Monetary	iascf-edap	Reversal of Impairment Loss in Income Statement, Individual Business Segment	IAS 36 116
1949	0		Monetary	iascf-edap	Reversal of Impairment Loss in Equity, Individual Business Segment	IAS 36 116
1950	0		Tuple	iascf-edap	Segment Other, Individual Business Segment	IAS 14
1951	0		String	iascf-edap	Additional Disclosures for Segment Information	IAS 14
1952	0		String	iascf-edap	Other Disclosures	IAS-CP
1953	0			iascf-edap	Management Commentary (abstract)	IAS-CP
1954	0			iascf-edap	Financial Highlights (abstract)	IAS-CP
1955	0			iascf-edap	Management Discussion and Analysis (abstract)	IAS-CP
1956	0			iascf-edap	Operating Performance (abstract)	IAS 1 8 a
1957	0			iascf-edap	Capital Resources (abstract)	IAS 1 8 b
1958	0			iascf-edap	Research and Development (abstract)	IAS 1 8 c
1959	0		String	iascf-edap	Other Management Commentary	IAS-CP
1960	0			iascf-edap	Redo This Stuff (abstract)	
1961	0			iascf-edap	Temporary Differences (abstract)	IAS 12 81 g; IAS 12 81 e; IAS 12 81 f
1962	0		Monetary	iascf-edap	Accelerated Tax Depreciation, Ending Balance	IAS 12 81 g i
1963	1		Monetary	iascf-edap	Accelerated Tax Depreciation, Changes	IAS 12 81 g
1964	1		Monetary	iascf-edap	Charged or Credited to the Income Statement	IAS 12 81 g ii
1965	1		Monetary	iascf-edap	Charged or Credited to Equity	IAS-CP
1966	1		Monetary	iascf-edap	Acquisition of Subsidiary	IAS-CP
1967	1		Monetary	iascf-edap	Disposal of Subsidiary	IAS-CP
1968	1		Monetary	iascf-edap	Exchange Differences	IAS-CP
1969	1		Monetary	iascf-edap	Other Changes	IAS-CP
1970	1		Monetary	iascf-edap	Accelerated Tax Depreciation, Beginning Balance	IAS 12 81 g i
1971	0		Monetary	iascf-edap	Deferred Development Costs, Ending Balance	IAS 12 81 g i
1972	1		Monetary	iascf-edap	Deferred Development Costs, Changes	IAS 12 81 g
1973	1		Monetary	iascf-edap	Charged or Credited to the Income Statement	IAS 12 81 g ii
1974	1		Monetary	iascf-edap	Charged or Credited to Equity	IAS-CP
1975	1		Monetary	iascf-edap	Acquisition of Subsidiary	IAS-CP
1976	1		Monetary	iascf-edap	Disposal of Subsidiary	IAS-CP
1977	1		Monetary	iascf-edap	Exchange Differences	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
1978	1		Monetary	iascf-edap	Other Changes	IAS-CP
1979	1		Monetary	iascf-edap	Deferred Development Costs, Beginning Balance	IAS 12 81 g i
1980	0		Monetary	iascf-edap	Revaluation of Properties, Ending Balance	IAS 12 81 g i
1981	1		Monetary	iascf-edap	Revaluation of Assets, Changes	IAS 12 81 g
1982	1		Monetary	iascf-edap	Charged or Credited to the Income Statement	IAS 12 81 g ii
1983	1		Monetary	iascf-edap	Charged or Credited to Equity	IAS-CP
1984	1		Monetary	iascf-edap	Acquisition of Subsidiary	IAS-CP
1985	1		Monetary	iascf-edap	Disposal of Subsidiary	IAS-CP
1986	1		Monetary	iascf-edap	Exchange Differences	IAS-CP
1987	1		Monetary	iascf-edap	Other Changes	IAS-CP
1988	1		Monetary	iascf-edap	Revaluation of Assets, Beginning Balance	IAS 12 81 g i
1989	0		Monetary	iascf-edap	Other Temporary Differences, Ending Balance	IAS 12 81 g i
1990	1		Monetary	iascf-edap	Other Temporary Differences, Changes	IAS 12 81 g
1991	1		Monetary	iascf-edap	Charged or Credited to the Income Statement	IAS-CP
1992	1		Monetary	iascf-edap	Charged or Credited to Equity	IAS-CP
1993	1		Monetary	iascf-edap	Acquisition of Subsidiary	IAS-CP
1994	1		Monetary	iascf-edap	Disposal of Subsidiary	IAS-CP
1995	1		Monetary	iascf-edap	Exchange Differences	IAS-CP
1996	1		Monetary	iascf-edap	Other Changes	IAS-CP
1997	1		Monetary	iascf-edap	Other Temporary Differences, Beginning Balance	IAS 12 81 g i
1998	0		Monetary	iascf-edap	Temporary Differences, Total, Ending Balance	IAS-CP
1999	1		Monetary	iascf-edap	Temporary Differences, Total, Changes	IAS-CP
2000	1		Monetary	iascf-edap	Charged or Credited to the Income Statement	IAS-CP
2001	1		Monetary	iascf-edap	Charged or Credited to Equity	IAS-CP
2002	1		Monetary	iascf-edap	Acquisition of Subsidiary	IAS-CP
2003	1		Monetary	iascf-edap	Disposal of Subsidiary	IAS-CP
2004	1		Monetary	iascf-edap	Exchange Differences	IAS 12 81
2005	1		Monetary	iascf-edap	Other Changes	IAS-CP
2006	1		Monetary	iascf-edap	Temporary Differences, Total, Beginning Balance	IAS 12 81 g