

ID	Weight	Bal	Type	NS	Label	Reference
1			String	novartis	Unassigned (novartis:unassigned)	
2				iascf-pfs	Primary Financial Statements (abstract) (iascf-pfs:iascf.pfs)	IAS 1
3	0			iascf-pfs	Balance Sheet (abstract) (iascf-pfs:bst)	IAS 1 53; IAS 1 7 a
4	0	debit	Monetary	iascf-pfs	Assets (iascf-pfs:ast)	IAS 49 a; IAS 47; IAS 53
5	1	debit	Monetary	iascf-pfs	Non Current Assets (iascf-pfs:ast.ncr)	IAS 1 53
6	1	debit	Monetary	iascf-pfs	Property, Plant and Equipment (iascf-pfs:ast.ppe)	IAS 1 66 a
7	1	debit	Monetary	iascf-pfs	Construction in Progress (iascf-pfs:ast.ppe.cip)	IAS 16 61 c
8	1	debit	Monetary	iascf-pfs	Land (iascf-pfs:ast.ppe.lnd)	IAS 1 73 a; IAS 16 60 d
9	1	debit	Monetary	iascf-pfs	Buildings, Net (iascf-pfs:ast.ppe.blg)	IAS 1 73 a; IAS 16 60 d
10	1	debit	Monetary	iascf-pfs	Plant and Equipment, Net (iascf-pfs:ast.ppe.plt)	IAS 1 73 a; IAS 16 60 d
11	1	debit	Monetary	iascf-pfs	Fixtures and Fittings, Net (iascf-pfs:ast.ppe.fix.fit)	IAS 1 73 a; IAS 16 60 d
12	1	debit	Monetary	iascf-pfs	Motor Vehicles, Net (iascf-pfs:ast.ppe.veh)	IAS 1 73 a; IAS 16 60 d
13	1	debit	Monetary	iascf-pfs	Leasehold Improvements, Net (iascf-pfs:ast.ppe.lea.ipv)	IAS 1 73 a; IAS 16 60 d
14	1	debit	Monetary	iascf-pfs	Other Property, Plant and Equipment, Net (iascf-pfs:ast.ppe.otr)	IAS 1 73 a; IAS 16 60 d
15	1	debit	Monetary	iascf-pfs	Investment Property (iascf-pfs:ast.ivp)	IAS 40 69 c
16	1	debit	Monetary	iascf-pfs	Intangible Assets (iascf-pfs:ast.int)	IAS 1 66 b
17	1	debit	Monetary	iascf-pfs	Development Costs, Net (iascf-pfs:ast.int.dev)	IAS 38 107 c
18	1	debit	Monetary	iascf-pfs	Goodwill (iascf-pfs:ast.int.gdw)	IAS 22 88 e ix; IAS 38 107 c
19	1	debit	Monetary	iascf-pfs	Goodwill, Net (iascf-pfs:ast.int.gdw.net)	IAS 22 88 e ix
20	-1	credit	Monetary	iascf-pfs	Negative Goodwill, Net (iascf-pfs:ast.int.gdw.neg)	IAS 22 64
21	1	debit	Monetary	iascf-pfs	Patents, Trademarks and Other Rights, Net (iascf-pfs:ast.int.pat.tmk.rig.otr)	IAS 38 107 c
22	1	debit	Monetary	iascf-pfs	Other Intangible Assets, Net (iascf-pfs:ast.int.otr)	IAS 38 107 c
23	1	debit	Monetary	iascf-pfs	Biological Assets (iascf-pfs:ast.bia)	IAS 41 39
24	1	debit	Monetary	iascf-pfs	Investments in Subsidiaries (iascf-pfs:ast.ivm.sub)	IAS 27 29; IAS 27 30
25	1	debit	Monetary	iascf-pfs	Investments in Associates (iascf-pfs:ast.ivm.asc)	IAS 1 66 d; IAS 28 28
26	1	debit	Monetary	iascf-pfs	Investments in Joint Ventures (iascf-pfs:ast.ivm.jce)	IAS 1 66 d; IAS 31 47
27	1	debit	Monetary	iascf-pfs	Deferred Tax Assets (iascf-pfs:ast.dta)	IAS 12 70; IAS 12 69; IAS 1 66 i
28	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current (iascf-pfs:ast.ofa.ncr)	IAS 1 66 c
29	1	debit	Monetary	iascf-pfs	Held for Trading, Non Current (iascf-pfs:ast.ofa.hfd.ncr)	IAS 1 66 c
30	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Non Current (iascf-pfs:ast.ofa.ivm.htm.ncr)	IAS 1 66 c
31	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Non Current (iascf-pfs:ast.ofa.olr.ncr)	IAS 1 66 c
32	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Non Current (iascf-pfs:ast.ofa.afs.ncr)	IAS 1 66 c
33	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Non Current (iascf-pfs:ast.ofa.ncf.ncr)	IAS 1 66 c
34	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current (iascf-pfs:ast.tor.ttl.ncr)	IAS 1 66 f
35	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Non Current (iascf-pfs:ast.tor.trr.ttl.ncr)	IAS 1 66 f
36	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Non Current (iascf-pfs:ast.tor.rec.rel.ttl.ncr)	IAS 1 73 b; IAS 24 18; IAS 24 25
37	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Non Current (iascf-pfs:ast.tor.rec.flr.ncr)	IAS 17 39 a iii; IAS 17 39 a ii

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38	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Non Current (iascf-pfs:ast.tor.rec.ttl.otr.ncr)	IAS 1 73 b
39	1	debit	Monetary	iascf-pfs	Prepayments, Non Current (iascf-pfs:ast.ppt.ncr)	IAS 1 73 b
40	1	debit	Monetary	iascf-pfs	Cash Restricted or Pledged (iascf-pfs:ast.csh.rsc.plg)	IAS 1 57
41	1	debit	Monetary	iascf-pfs	Other Assets, Non Current (iascf-pfs:ast.otr.ncr)	IAS-CP
42	1	debit	Monetary	iascf-pfs	Current Assets (iascf-pfs:ast.cur)	IAS 1 53
43	1	debit	Monetary	iascf-pfs	Property Plant and Equipment Held for Sale, Current (iascf-pfs:ast.ppe.hfs.cur)	IAS 16 66 c
44	1	debit	Monetary	iascf-pfs	Construction in Progress, Current (iascf-pfs:ast.cip.cur)	IAS 16 61 c
45	1	debit	Monetary	iascf-pfs	Inventories (iascf-pfs:ast.inv)	IAS 2 34 b; IAS 1 66 e
46	1	debit	Monetary	iascf-pfs	Raw Materials (iascf-pfs:ast.inv.raw)	IAS 2 35; IAS 1 73 c; IAS 2 34 b
47	1	debit	Monetary	iascf-pfs	Merchandise (iascf-pfs:ast.inv.mch)	IAS 1 73 c; IAS 2 34 b; IAS 2 35
48	1	debit	Monetary	iascf-pfs	Production Supplies (iascf-pfs:ast.inv.sup.pdn)	IAS 2 35; IAS 2 34 b; IAS 1 73 c
49	1	debit	Monetary	iascf-pfs	Work In Progress (iascf-pfs:ast.inv.wip)	IAS 1 73 c; IAS 2 35; IAS 2 34 b
50	1	debit	Monetary	iascf-pfs	Finished Goods (iascf-pfs:ast.inv.fng)	IAS 2 34 b; IAS 2 35; IAS 1 73 c
51	1	debit	Monetary	iascf-pfs	Other Inventories (iascf-pfs:ast.inv.oth)	IAS-SC
52	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current (iascf-pfs:ast.ofa.cur)	IAS 1 66 c
53	1	debit	Monetary	iascf-pfs	Held for Trading, Current (iascf-pfs:ast.ofa.hfd.cur)	IAS 1 66 c
54	1	debit	Monetary	iascf-pfs	Held to Maturity Investments, Current (iascf-pfs:ast.ofa.ivm.htm.cur)	IAS 1 66 c
55	1	debit	Monetary	iascf-pfs	Originated Loans and Receivables, Current (iascf-pfs:ast.ofa.olr.cur)	IAS 1 66 c
56	1	debit	Monetary	iascf-pfs	Available for Sale Investments, Current (iascf-pfs:ast.ofa.afs.cur)	IAS 1 66 c
57	1	debit	Monetary	iascf-pfs	Hedging Instruments, Current (iascf-pfs:ast.ofa.ivm.hfi.otr.cur)	IAS 1 66 c
58	1	debit	Monetary	iascf-pfs	Non Classified Other Financial Assets, Current (iascf-pfs:ast.ofa.ncf.cur)	IAS 1 66 c
59	1	debit	Monetary	iascf-pfs	Current Tax Assets (iascf-pfs:ast.cta)	IAS 1 66 i; IAS 12 69
60	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current (iascf-pfs:ast.tor.ttl.cur)	IAS 1 66 f
61	1	debit	Monetary	iascf-pfs	Trade Receivables, Net, Current (iascf-pfs:ast.tor.trr.ttl.cur)	IAS 1 66 f
62	1	debit	Monetary	iascf-pfs	Related Party Receivables, Net, Current (iascf-pfs:ast.tor.rec.rel.ttl.cur)	IAS 24 25; IAS 24 18
63	1	debit	Monetary	iascf-pfs	Finance Lease Receivables, Net, Current (iascf-pfs:ast.tor.rec.flr.ttl.cur)	IAS 17 39 a i
64	1	debit	Monetary	iascf-pfs	Other Receivables, Net, Current (iascf-pfs:ast.tor.rec.ttl.otr.cur)	IAS 1 67; IAS 1 55
65	1	debit	Monetary	iascf-pfs	Prepayments, Current (iascf-pfs:ast.ppt.cur)	IAS-CP
66	1	debit	Monetary	iascf-pfs	Cash and Cash Equivalents (iascf-pfs:ast.cce)	IAS 1 66 g
67	1	debit	Monetary	iascf-pfs	Cash on Hand (iascf-pfs:ast.cce.csh)	IAS 7 45
68	1	debit	Monetary	iascf-pfs	Bank Balances (iascf-pfs:ast.cce.bbl)	IAS 7 45
69	1	debit	Monetary	iascf-pfs	Short Term Deposits (iascf-pfs:ast.cce.dpt.sht)	IAS 7 45
70	1	debit	Monetary	iascf-pfs	Other Cash and Cash Equivalents (iascf-pfs:ast.cce.otr)	IAS 7 45
71	1	debit	Monetary	iascf-pfs	Other Assets, Current (iascf-pfs:ast.otr.cur)	IAS-CP
72	0	credit	Monetary	iascf-pfs	Liabilities and Equity (iascf-pfs:lqy)	IAS-CP
73	1	credit	Monetary	iascf-pfs	Equity (iascf-pfs:lqy.eqy)	IAS-CP
74	1	credit	Monetary	iascf-pfs	Issued Capital (iascf-pfs:lqy.eqy.isc)	IAS 1 66 m

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75	1	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance ... (iascf-pfs:eqy.isc.scp.cms.end)	IAS 1 86 f
76	1	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance ... (iascf-pfs:eqy.isc.scp.pfs.end)	IAS 1 86 f
77	1	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance ... (iascf-pfs:eqy.isc.shp.pfs.end)	IAS 1 86 f
78	1	credit	Monetary	iascf-pfs	Subscribed Capital (iascf-pfs:lqy.eqy.sbc)	IAS 1 73 e
79	1	credit	Monetary	iascf-pfs	Subscribed Capital, Ending Balance ... (iascf-pfs:eqy.sbc.end)	IAS 1 86 f
80	1	credit	Monetary	iascf-pfs	Reserves (iascf-pfs:lqy.eqy.res)	IAS 1 73 e
81	1	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance ... (iascf-pfs:eqy.res.crr.end)	IAS 1 86 f
82	1	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance ... (iascf-pfs:eqy.res.mrs.end)	IAS 1 86 f
83	1	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance ... (iascf-pfs:eqy.res.opr.end)	IAS 1 86 f
84	1	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance ... (iascf-pfs:eqy.res.wrr.end)	IAS 1 86 f
85	1	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance ... (iascf-pfs:eqy.res.pdr.end)	IAS 1 86 f
86	1	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance ... (iascf-pfs:eqy.res.trv.end)	IAS 1 86 f
87	1	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance ... (iascf-pfs:eqy.res.rrv.end)	IAS 1 86 f
88	1	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance ... (iascf-pfs:eqy.res.hgr.end)	IAS 1 86 f
89	1	credit	Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Ending Balance ... (iascf-pfs:eqy.res.aqr.end)	IAS 1 86 f
90	1	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance ... (iascf-pfs:eqy.res.ors.end)	IAS 1 86 f
91	1	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance ... (iascf-pfs:eqy.res.apl.end)	IAS 1 86 f
92	1	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance ... (iascf-pfs:eqy.isc.shp.cms.end)	IAS 1 86 f
93	-1	debit	Monetary	iascf-pfs	Treasury Shares (iascf-pfs:lqy.eqy.tsh)	SIC 16 4; SIC 16 6
94	1	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance ... (iascf-pfs:eqy.res.tsh.end)	IAS 1 86 f
95	1	credit	Monetary	iascf-pfs	Minority Interests of Net Assets (iascf-pfs:lqy.mna)	IAS 27 26; IAS 1 66 l
96	1	credit	Monetary	iascf-pfs	Liabilities (iascf-pfs:lqy.lia)	IAS-CP
97	1	credit	Monetary	iascf-pfs	Non Current Liabilities (iascf-pfs:lqy.lia.ncr)	IAS 1 53
98	1	credit	Monetary	iascf-pfs	Borrowings, Non Current (iascf-pfs:lqy.lia.brw.ncr)	IAS 1 66 k
99	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Non Current (iascf-pfs:lqy.lia.brw.ibr.ncr)	IAS 1 66 k
100	1	credit	Monetary	iascf-pfs	Bank Borrowings, Non Current (iascf-pfs:lqy.lia.brw.ibr.bnk.ncr)	IAS-CP
101	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Non Current (iascf-pfs:lqy.lia.brw.ibr.dbt.loa.otr.ncr)	IAS-CP
102	1	credit	Monetary	iascf-pfs	Convertible Borrowings, Non Current (iascf-pfs:lqy.lia.brw.ibr.cnv.ncr)	IAS-CP
103	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Non Current (iascf-pfs:lqy.lia.brw.ibr.pfs.rdm.ncr)	IAS-CP
104	1	credit	Monetary	iascf-pfs	Finance Leases, Non Current (iascf-pfs:lqy.lia.brw.ibr.flr.ncr)	IAS-CP
105	1	credit	Monetary	iascf-pfs	Other Borrowings, Non Current (iascf-pfs:lqy.lia.brw.ibr.otr.ncr)	IAS-CP
106	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Non Current (iascf-pfs:lqy.lia.brw.ibr.non.ncr)	IAS-CP

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107	1	credit	Monetary	iascf-pfs	Deferred Income, Non Current (iascf-pfs:lqy.lia.dic.ncr)	IAS-CP
108	1	credit	Monetary	iascf-pfs	Government Grants, Non Current (iascf-pfs:lqy.lia.dic.ggr.ncr)	IAS 20 24
109	1	credit	Monetary	iascf-pfs	Other Deferred Income, Non Current (iascf-pfs:lqy.lia.dic.otr.ncr)	IAS 1 67
110	1	credit	Monetary	iascf-pfs	Provisions, Non Current (iascf-pfs:lqy.lia.prv.ncr)	IAS 1 66 j
111	1	credit	Monetary	iascf-pfs	Warranty Provision, Non Current (iascf-pfs:lqy.lia.prv.war.ncr)	IAS 1 73 d
112	1	credit	Monetary	iascf-pfs	Restructuring Provision, Non Current (iascf-pfs:lqy.lia.prv.rst.ncr)	IAS 1 73 d
113	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Non Current (iascf-pfs:lqy.lia.prv.lgp.ncr)	IAS 1 73 d
114	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Non Current (iascf-pfs:lqy.lia.prv.onc.ncr)	IAS 1 73 d; IAS 37 66
115	1	credit	Monetary	iascf-pfs	Other Provisions, Non Current (iascf-pfs:lqy.lia.prv.otr.ncr)	IAS 1 73 d
116	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current (iascf-pfs:lqy.lia.peo.ncr)	IAS 19 120 c ii; IAS 19 120 c i
117	1	credit	Monetary	iascf-pfs	Hedging Instruments, Non Current (iascf-pfs:lqy.lia.hfi.ncr)	IAS-CP
118	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Non Current (iascf-pfs:lqy.lia.hfi.fwc.cry.ncr)	IAS-CP
119	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Non Current (iascf-pfs:lqy.lia.hfi.swp.inr.ncr)	IAS-CP
120	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Non Current (iascf-pfs:lqy.lia.hfi.otr.ncr)	IAS-CP
121	1	credit	Monetary	iascf-pfs	Deferred Tax Liabilities (iascf-pfs:lqy.lia.dtl)	IAS 12 69; IAS 1 66 i
122	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current (iascf-pfs:lqy.lia.top.ncr)	IAS 1 66 h
123	1	credit	Monetary	iascf-pfs	Trade Payables, Non Current (iascf-pfs:lqy.lia.top.trp.ncr)	IAS 1 66 h
124	1	credit	Monetary	iascf-pfs	Other Payables, Non Current (iascf-pfs:lqy.lia.top.pay.otr.ncr)	IAS 1 66 h
125	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current (iascf-pfs:lqy.lia.otr.ncr)	IAS-CP
126	1	credit	Monetary	iascf-pfs	Current Liabilities (iascf-pfs:lqy.lia.cur)	IAS 1 53
127	1	credit	Monetary	iascf-pfs	Borrowings, Current (iascf-pfs:lqy.lia.brw.cur)	IAS-CP
128	1	credit	Monetary	iascf-pfs	Interest Bearing Borrowings, Current (iascf-pfs:lqy.lia.brw.ibr.cur)	IAS 1 66 h
129	1	credit	Monetary	iascf-pfs	Bank Borrowing, Current (iascf-pfs:lqy.lia.brw.ibr.bnk.cur)	IAS-CP
130	1	credit	Monetary	iascf-pfs	Debentures and Other Loans, Current (iascf-pfs:lqy.lia.brw.ibr.dbt.loa.otr.cur)	IAS-CP
131	1	credit	Monetary	iascf-pfs	Convertible Borrowing, Current (iascf-pfs:lqy.lia.brw.ibr.cnv.cur)	IAS-CP
132	1	credit	Monetary	iascf-pfs	Redeemable Preference Shares, Current (iascf-pfs:lqy.lia.brw.ibr.pfs.rdm.cur)	IAS-CP
133	1	credit	Monetary	iascf-pfs	Finance Leases, Current (iascf-pfs:lqy.lia.brw.ibr.flr.cur)	IAS-CP
134	1	credit	Monetary	iascf-pfs	Bank Overdrafts (iascf-pfs:lqy.lia.brw.ibr.bod.cur)	IAS-CP
135	1	credit	Monetary	iascf-pfs	Other Borrowings, Current (iascf-pfs:lqy.lia.brw.ibr.otr.cur)	IAS-CP
136	1	credit	Monetary	iascf-pfs	Non Interest Bearing Borrowings, Current (iascf-pfs:lqy.lia.brw.ibr.non.cur)	IAS-CP
137	1	credit	Monetary	iascf-pfs	Deferred Income, Current (iascf-pfs:lqy.lia.dic.cur)	IAS-CP
138	1	credit	Monetary	iascf-pfs	Government Grants, Current (iascf-pfs:lqy.lia.dic.ggr.cur)	IAS 20 24
139	1	credit	Monetary	iascf-pfs	Other Deferred Income, Current (iascf-pfs:lqy.lia.dic.otr.cur)	IAS-CP
140	1	credit	Monetary	iascf-pfs	Provisions, Current (iascf-pfs:lqy.lia.prv.cur)	IAS 1 66 j
141	1	credit	Monetary	iascf-pfs	Warranty Provision, Current (iascf-pfs:lqy.lia.prv.war.cur)	IAS 1 73 d
142	1	credit	Monetary	iascf-pfs	Restructuring Provision, Current (iascf-pfs:lqy.lia.prv.rst.cur)	IAS 1 73 d

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143	1	credit	Monetary	iascf-pfs	Legal Proceedings Provision, Current (iascf-pfs:lqy.lia.prv.lgp.cur)	IAS 1 73 d
144	1	credit	Monetary	iascf-pfs	Onerous Contracts Provision, Current (iascf-pfs:lqy.lia.prv.onc.cur)	IAS 1 73 d
145	1	credit	Monetary	iascf-pfs	Other Provisions, Current (iascf-pfs:lqy.lia.prv.otr.cur)	IAS 1 73 d
146	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current (iascf-pfs:lqy.lia.peo.cur)	IAS 19; IAS 19 120 c i
147	1	credit	Monetary	iascf-pfs	Hedging Instruments, Current (iascf-pfs:lqy.lia.hfi.cur)	IAS-CP
148	1	credit	Monetary	iascf-pfs	Forward Currency Contracts, Current (iascf-pfs:lqy.lia.hfi.fwc.cry.cur)	IAS-CP
149	1	credit	Monetary	iascf-pfs	Interest Rate Swaps, Current (iascf-pfs:lqy.lia.hfi.swp.inr.cur)	IAS-CP
150	1	credit	Monetary	iascf-pfs	Other Hedging Instruments, Current (iascf-pfs:lqy.lia.hfi.otr.cur)	IAS-CP
151	1	credit	Monetary	iascf-pfs	Current Tax Liabilities (iascf-pfs:lqy.lia.ctl)	IAS 12 69; IAS 1 66 i
152	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current (iascf-pfs:lqy.lia.top.cur)	IAS 1 66 h
153	1	credit	Monetary	iascf-pfs	Trade Payables, Current (iascf-pfs:lqy.lia.top.trp.cur)	IAS 1 66 h
154	1	credit	Monetary	iascf-pfs	Other Payables, Current (iascf-pfs:lqy.lia.top.pay.otr.cur)	IAS 1 66 h
155	1	credit	Monetary	iascf-pfs	Other Liabilities, Current (iascf-pfs:lqy.lia.otr.cur)	IAS-CP
156	0			iascf-pfs	Income Statement (abstract) (iascf-pfs:inx)	IAS 1 7 b
157	0	credit	Monetary	iascf-pfs	Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity (iascf-pfs:inx.npl)	IAS 1 75
158	1	debit	Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss) (iascf-pfs:inx.mnr)	IAS 27 26; IAS 1 75 h
159	1	credit	Monetary	iascf-pfs	Profit (Loss) After Tax and Before Minority Interests (iascf-pfs:inx.pls.atx)	IAS 1 75 f
160	-1	debit	Monetary	iascf-pfs	Income Tax Expense (Income) (iascf-pfs:inx.pls.tax)	IAS 12 77; IAS 1 75 e
161	1	credit	Monetary	iascf-pfs	Profit (Loss) Before Tax (iascf-pfs:inx.pls.btx)	IAS 1 75 f
162	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operation (iascf-pfs:inx.gol.dto.dsp)	IAS 35 39
163	1	credit	Monetary	iascf-pfs	Fair Value Gains (Losses) on Financial Instruments (iascf-pfs:inx.inc.fcs.gol.fin)	IAS 39 170 c; IAS 39 169 c ii
164	-1	debit	Monetary	iascf-pfs	Finance Costs (iascf-pfs:inx.exp.fcs)	IAS 1 75 c
165	1	debit	Monetary	iascf-pfs	Interest Expense (iascf-pfs:inx.exp.fcs.itt)	IAS 39 170 c i
166	1	debit	Monetary	iascf-pfs	Interest Expense from Debentures and Other Loans (iascf-pfs:inx.exp.fcs.itt.dbt.loa.otr)	IAS-CP
167	1	debit	Monetary	iascf-pfs	Interest Expense from Finance Lease Obligations (iascf-pfs:inx.exp.fcs.itt.fls.obl)	IAS-CP
168	1	debit	Monetary	iascf-pfs	Interest Expense from Bank Borrowings (iascf-pfs:inx.exp.fcs.itt.brw.bnk)	IAS-CP
169	1	debit	Monetary	iascf-pfs	Interest Expense from Other Financing Instruments (iascf-pfs:inx.exp.fcs.itt.fin)	IAS-CP
170	1	debit	Monetary	iascf-pfs	Interest Expense from Redeemable Preference Shares (iascf-pfs:inx.exp.fcs.itt.pfs.rdm)	IAS-CP
171	1	debit	Monetary	iascf-pfs	Interest Expense from Non Redeemable Preference Shares (iascf-pfs:inx.exp.fcs.itt.pfs.rdm.non)	IAS-CP
172	1	debit	Monetary	iascf-pfs	Other Interest Expense (iascf-pfs:inx.exp.fcs.itt.oth)	IAS-CP
173	1	debit	Monetary	iascf-pfs	Amortisation of Discounts or Premiums Relating to Borrowings (iascf-pfs:inx.inc.fcs.adp)	IAS 23 5 b
174	1	debit	Monetary	iascf-pfs	Amortisation of Ancillary Costs Relating to Borrowing Arrangements (iascf-pfs:inx.inc.fcs.acr)	IAS 23 5 e

ID	Weight	Bal	Type	NS	Label	Reference
175	1	debit	Monetary	iascf-pfs	Foreign Exchange Losses from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:inx.inc.fcs.fel)	IAS 23 5 e
176	1	debit	Monetary	iascf-pfs	Loss on Redemption and Extinguishment of Debt (iascf-pfs:inx.inc.fcs.led)	IAS-CP
177	1	debit	Monetary	iascf-pfs	Other Finance Costs (iascf-pfs:inx.exp.fcs.oth)	IAS-SC
178	1	credit	Monetary	iascf-pfs	Income (Loss) from Investments (iascf-pfs:inx.inc.ivm)	IAS-CP
179	1	credit	Monetary	iascf-pfs	Interest Earned on Loans (iascf-pfs:inx.inc.ivm.loa.bnk)	IAS-CP
180	1	credit	Monetary	iascf-pfs	Dividends from Trading Investments (iascf-pfs:inx.inc.ivm.dvd.ivm.trd)	IAS-CP
181	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Trading Investments (iascf-pfs:inx.inc.ivm.gol.ivm.trd.dsp)	IAS-CP
182	1	credit	Monetary	iascf-pfs	Unrealised Gain (Loss) on Trading Investments (iascf-pfs:inx.inc.ivm.gol.ulz.ivm.trd)	IAS-CP
183	1	credit	Monetary	iascf-pfs	Gain (Loss) on Disposal of Available for Sale Investments (iascf-pfs:inx.inc.ivm.pls.afs.dsp)	IAS-CP
184	1	credit	Monetary	iascf-pfs	Other Income (Losses) from Investments (iascf-pfs:inx.inc.ivm.otr)	IAS-CP
185	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments (iascf-pfs:inx.ppr.ivm.eqm)	IAS 1 75 d
186	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries (iascf-pfs:inx.ppr.ivm.eqm.sub)	IAS 27 29 b
187	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures (iascf-pfs:inx.ppr.ivm.eqm.jce)	IAS 31 32
188	1	credit	Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates (iascf-pfs:inx.ppr.ivm.eqm.asc)	IAS 28 28
189	1	credit	Monetary	iascf-pfs	Other Non Operating Income (iascf-pfs:inx.inc.ops.nat.non.oth)	IAS-CP
190	-1	debit	Monetary	iascf-pfs	Other Non Operating Expenses (iascf-pfs:inx.exp.ops.nat.non.oth)	IAS-CP
191	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations (iascf-pfs:inx.ops)	IAS 1 75 b
192	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by function] (iascf-pfs:inx.ops.fun)	IAS 1 77
193	1	credit	Monetary	iascf-pfs	Gross Profit [by function] (iascf-pfs:inx.inc.ops.fun.gpt)	IAS 1 82
194	1	credit	Monetary	iascf-pfs	Revenue [by function] (iascf-pfs:inx.inc.ops.fun.rev)	IAS 1 75 a
195	-1	debit	Monetary	iascf-pfs	Cost of Sales [by function] (iascf-pfs:inx.exp.ops.fun.cos)	IAS 1 82; IAS 2 37 a
196	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:inx.inc.ops.nat.otr)	IAS 1 80
197	1	credit	Monetary	iascf-pfs	Interest Income (iascf-pfs:inx.inc.ops.nat.itt)	IAS 18 35 b iii
198	1	credit	Monetary	iascf-pfs	Dividend Income (iascf-pfs:inx.inc.ops.nat.dvd)	IAS 18 35 b v
199	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:inx.inc.ops.nat.fcb)	IAS 23 5 e
200	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt (iascf-pfs:inx.inc.ops.nat.rxd)	IAS-CP
201	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:inx.inc.ops.nat.oth)	IAS-CP
202	-1	debit	Monetary	iascf-pfs	Operating Expenses [by function] (iascf-pfs:inx.exp.ops.fun)	IAS 1 82
203	1	debit	Monetary	iascf-pfs	Marketing and Distribution Costs [by function] (iascf-pfs:inx.exp.ops.fun.mkg.dsb)	IAS 1 82
204	1	debit	Monetary	iascf-pfs	Research and Development [by function] (iascf-pfs:inx.exp.ops.fun.rnd)	IAS 38 41; IAS 38 115
205	1	debit	Monetary	iascf-pfs	Administrative Expenses [by function] (iascf-pfs:inx.exp.ops.fun.acs)	IAS 1 82

ID	Weight	Bal	Type	NS	Label	Reference
206	1	debit	Monetary	iascf-pfs	Restructuring Costs [by function] (iascf-pfs:inx.exp.ops.fun.rst)	IAS 8 16
207	1	debit	Monetary	iascf-pfs	Other Operating Expenses [by function] (iascf-pfs:inx.exp.ops.fun.otr)	IAS 1 82
208	1	credit	Monetary	iascf-pfs	Profit (Loss) from Operations [by nature] (iascf-pfs:inx.ops.nat)	IAS 1 77
209	1	credit	Monetary	iascf-pfs	Operating Revenue [by nature] (iascf-pfs:inx.inc.ops.nat.rev)	IAS 1 75 a
210	1	credit	Monetary	iascf-pfs	Sale of Goods (iascf-pfs:inx.inc.ops.nat.gds.ssl)	IAS 18 35 b i
211	1	credit	Monetary	iascf-pfs	Rendering of Services (iascf-pfs:inx.inc.ops.nat.svs.rdr)	IAS 18 35 b ii
212	1	credit	Monetary	iascf-pfs	Revenue from Construction Contracts (iascf-pfs:inx.inc.ops.nat.csc)	IAS 11 39 a
213	1	credit	Monetary	iascf-pfs	Royalty Income (iascf-pfs:inx.inc.ops.nat.roy)	IAS 18 35 b iv
214	1	credit	Monetary	iascf-pfs	Property Rental Income (iascf-pfs:inx.inc.ops.nat.ren.pty)	IAS-CP
215	1	credit	Monetary	iascf-pfs	Other Operating Revenue (iascf-pfs:inx.inc.ops.nat.rev.otr)	IAS 1 80
216	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:inx.inc.ops.nat.otr)	IAS 1 80
217	1	credit	Monetary	iascf-pfs	Interest Income (iascf-pfs:inx.inc.ops.nat.itt)	IAS 18 35 b iii
218	1	credit	Monetary	iascf-pfs	Dividend Income (iascf-pfs:inx.inc.ops.nat.dvd)	IAS 18 35 b v
219	1	credit	Monetary	iascf-pfs	Foreign Exchange Gain from Foreign Currency Borrowings Related to Interest Costs (iascf-pfs:inx.inc.ops.nat.fcb)	IAS 23 5 e
220	1	credit	Monetary	iascf-pfs	Gain on Redemption and Extinguishment of Debt (iascf-pfs:inx.inc.ops.nat.rxd)	IAS-CP
221	1	credit	Monetary	iascf-pfs	Other Operating Income (iascf-pfs:inx.inc.ops.nat.oth)	IAS-CP
222	-1	debit	Monetary	iascf-pfs	Operating Expenses [by nature] (iascf-pfs:inx.exp.ops.nat)	IAS-CP
223	1	debit	Monetary	iascf-pfs	Cost of Sales [by nature] (iascf-pfs:inx.exp.ops.nat.cos)	IAS-CP
224	1	debit	Monetary	iascf-pfs	Costs of Goods Sold [by nature] (iascf-pfs:inx.exp.ops.nat.cos.cgs)	IAS 1 80
225	1	debit	Monetary	iascf-pfs	Costs of Services Sold [by nature] (iascf-pfs:inx.exp.ops.nat.cos.css)	IAS 2 37 a
226	1	debit	Monetary	iascf-pfs	Employee Expenses [by nature] (iascf-pfs:inx.exp.ops.nat.scs)	IAS 1 83
227	1	debit	Monetary	iascf-pfs	Wage and Salaries [by nature] (iascf-pfs:inx.exp.ops.nat.scs.sal)	IAS 1 83
228	1	debit	Monetary	iascf-pfs	Short Term Employee Benefits [by nature] (iascf-pfs:inx.exp.ops.nat.scs.ebf.sht)	IAS 19 23
229	1	debit	Monetary	iascf-pfs	Defined Contribution Plans [by nature] (iascf-pfs:inx.exp.ops.nat.scs.dcp)	IAS 19 46
230	1	debit	Monetary	iascf-pfs	Defined Benefit Plans [by nature] (iascf-pfs:inx.exp.ops.nat.scs.dbp)	IAS 19 61; IAS 19 120 f
231	1	debit	Monetary	iascf-pfs	Termination Benefits [by nature] (iascf-pfs:inx.exp.ops.nat.scs.tmb)	IAS 19 142
232	1	debit	Monetary	iascf-pfs	Equity Compensation Plans [by nature] (iascf-pfs:inx.exp.ops.nat.scs.ecp)	IAS 19 147 c
233	1	debit	Monetary	iascf-pfs	Other Long Term Benefits [by nature] (iascf-pfs:inx.exp.ops.nat.scs.ebf.lgt)	IAS 19 131
234	1	debit	Monetary	iascf-pfs	Other Employee Expenses [by nature] (iascf-pfs:inx.exp.ops.nat.scs.otr)	IAS 1 83
235	1	debit	Monetary	iascf-pfs	Depreciation and Amortisation [by nature] (iascf-pfs:inx.exp.ops.nat.daa)	IAS 1 80
236	1	debit	Monetary	iascf-pfs	Research and Development [by nature] (iascf-pfs:inx.exp.ops.nat.rnd)	IAS 38 115; IAS 38 41
237	1	debit	Monetary	iascf-pfs	Restructuring Costs [by nature] (iascf-pfs:inx.exp.ops.nat.rst)	IAS 8 16
238	1	debit	Monetary	iascf-pfs	Other Operating Expenses [by nature] (iascf-pfs:inx.exp.ops.nat.otr)	IAS 1 80

ID	Weight	Bal	Type	NS	Label	Reference
239	0			iascf-pfs	Breakdown of Ordinary and Extraordinary Net Profit (abstract) (iascf-pfs:inx.boe)	IAS-CP
240	0	credit	Monetary	iascf-pfs	Net Profit (Loss) for Period, After Tax and Net of Minority Interests Transferred to Equity (iascf-pfs:inx.boe.npl)	IAS 1 75 i
241	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), After Tax (iascf-pfs:inx.boe.exi.atx)	IAS 1 75 g
242	1	credit	Monetary	iascf-pfs	Extraordinary Items of Income (Expense), Before Tax (iascf-pfs:inx.boe.exi.btx)	IAS 1 75 g
243	-1	debit	Monetary	iascf-pfs	Tax Expense (Income) Attributable to Extraordinary Items of Income or Expense (iascf-pfs:inx.boe.exi.tax)	IAS 1 75 g
244	1	credit	Monetary	iascf-pfs	Share of Equity Accounted Extraordinary Item of Income (Expense) (iascf-pfs:inx.boe.exi.ppr.eqm)	IAS 28 28
245	1	credit	Monetary	iascf-pfs	Ordinary Items of Income and Expense, After Tax and Net of Minority Interests (iascf-pfs:inx.boe.ord.atx)	IAS-CP
246	0			iascf-pfs	Earnings Per Share (abstract) (iascf-pfs:inx.boe.eps)	IAS 33 47; IAS 33 48
247	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share (iascf-pfs:inx.boe.eps.bel)	IAS 33 48; IAS 33 47
248	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Including Discontinued Operations (iascf-pfs:inx.boe.eps.bel.ido)	IAS-CP
249	0		Decimal	iascf-pfs	Basic Earnings (Loss) Per Share Excluding Discontinued Operations (iascf-pfs:inx.boe.eps.bel.edo)	IAS-CP
250	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share (iascf-pfs:inx.boe.eps.del)	IAS 33 48; IAS 33 47
251	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Including Discontinuing Operations (iascf-pfs:inx.boe.eps.del.ido)	IAS-CP
252	0		Decimal	iascf-pfs	Diluted Earnings (Loss) Per Share Excluding Discontinuing Operations (iascf-pfs:inx.boe.eps.del.edo)	IAS-CP
253	0			iascf-pfs	Statement of Cash Flows (abstract) (iascf-pfs:cfl)	IAS 1 90; IAS 1 7 d
254	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Ending Balance (iascf-pfs:cfl.cce.end)	IAS-CP
255	1		Monetary	iascf-pfs	Net Increase (Decrease) in Cash and Cash Equivalents (iascf-pfs:cfl.cce)	IAS-CP
256	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Operating Activities (iascf-pfs:cfl.ops)	IAS 7 10
257	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Direct Method] (iascf-pfs:cfl.ops.cdm)	IAS 7 18 a
258	1		Monetary	iascf-pfs	Cash Receipts from Customers (iascf-pfs:cfl.ops.cdm.cus.ifl)	IAS 7 14 b; IAS 7 14 a
259	1		Monetary	iascf-pfs	Cash Receipts from Government Grants (iascf-pfs:cfl.ops.cdm.ggr.ifl)	IAS-CP
260	-1		Monetary	iascf-pfs	Cash Payments to Suppliers and Employees (iascf-pfs:cfl.ops.cdm.vne.ofl)	IAS 7 14 c
261	1		Monetary	iascf-pfs	Cash Payments to Suppliers (iascf-pfs:cfl.ops.cdm.vne.vnd.ofl)	IAS 7 18 b; IAS 7 14 c
262	1		Monetary	iascf-pfs	Cash Payments to Employees (iascf-pfs:cfl.ops.cdm.vne.emp.ofl)	IAS 7 14 d; IAS 7 18 b
263	-1		Monetary	iascf-pfs	Cash Payments for Research and Development Expenditures (iascf-pfs:cfl.ops.cdm.rnd.ofl)	IAS-CP
264	-1		Monetary	iascf-pfs	Cash Payments for Warranty Claims (iascf-pfs:cfl.ops.cdm.clm.war.ofl)	IAS-CP
265	-1		Monetary	iascf-pfs	Cash Payments to Third Parties on Share Options (iascf-pfs:cfl.ops.cdm.opt.tpy.ofl)	IAS-CP
266	-1		Monetary	iascf-pfs	Cash Payments for Employee Benefit Plans (iascf-pfs:cfl.ops.cdm.ebp.ofl)	IAS 7 14 d
267	-1		Monetary	iascf-pfs	Cash Payments for Restructuring Expenditures (iascf-pfs:cfl.ops.cdm.rst.ofl)	IAS-CP
268	-1		Monetary	iascf-pfs	Cash Payments Received and Remitted for Value Added Taxes (iascf-pfs:cfl.ops.cdm.rtt.ofl)	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
269	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operations (iascf-pfs:cfl.ops.cdm.otr)	IAS-CP
270	1		Monetary	iascf-pfs	Cash Flows from (Used in) Operations [Indirect Method] (iascf-pfs:cfl.ops.cim)	IAS 7 18 b
271	1		Monetary	iascf-pfs	Cash Flows Before Changes in Working Capital (iascf-pfs:cfl.ops.cim.bcw)	IAS 7 Appendix
272	1		Monetary	iascf-pfs	Profit (Loss) From Operations (iascf-pfs:cfl.ops.inx)	IAS-CP
273	1		Monetary	iascf-pfs	Adjustments to Reconcile to Profit (Loss) From Operations (iascf-pfs:cfl.ops.inx.adj)	
274	-1		Monetary	iascf-pfs	Minority Interests Included in Group Profit (Loss) (iascf-pfs:cfl.ops.cim.adj.nch.mnr)	IAS 7 20 b
275	-1		Monetary	iascf-pfs	Interest Expense (iascf-pfs:cfl.ops.cim.adj.nch.int)	IAS 7 31
276	1		Monetary	iascf-pfs	Interest Income Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.inc.itt)	IAS 7 Appendix
277	1		Monetary	iascf-pfs	Dividend Income Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.inc.dvd)	IAS 7 18 b
278	1		Monetary	iascf-pfs	Income Tax (Expense) Income Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.inx.tax)	IAS 7 Appendix
279	-1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Investments (iascf-pfs:cfl.ops.cim.adj.nch.ppr.ivm.eqm)	IAS 7 20 b
280	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Subsidiaries (iascf-pfs:cfl.ops.cim.adj.nch.ppr.ivm.eqm.sub)	IAS 7 37
281	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Joint Ventures (iascf-pfs:cfl.ops.cim.adj.nch.ppr.ivm.eqm.jce)	IAS 7 37
282	1		Monetary	iascf-pfs	Share of Profit (Loss) from Equity Accounted Associates (iascf-pfs:cfl.ops.cim.adj.nch.ppr.ivm.eqm.asc)	IAS 7 37
283	1		Monetary	iascf-pfs	Other Adjustments to Reconcile to Profit (Loss) From Operations (iascf-pfs:cfl.ops.inx.adj.oth)	IAS 7 20 b
284	1		Monetary	iascf-pfs	Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity (iascf-pfs:cfl.ops.cim.npl.tfr)	IAS 7 18 b
285	1		Monetary	iascf-pfs	Non Cash Adjustments Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch)	IAS 7 18 b
286	1		Monetary	iascf-pfs	Depreciation Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.dep)	IAS 7 20 b
287	1		Monetary	iascf-pfs	Amortisation Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.amo)	IAS 7 20 b
288	1		Monetary	iascf-pfs	Impairment Charge (Reversal) Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.imp.cha.rvs)	IAS 7 20 b
289	1		Monetary	iascf-pfs	Unrealised Foreign Currency Gain (Loss) Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fxm)	IAS 7 20 b
290	-1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl)	IAS 7 18 b
291	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Investment Property Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.ipp)	IAS-CP
292	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Biological Assets Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.bia)	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
293	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Available for Sale Investments Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.afs)	IAS 7 14 g
294	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Financial Instruments Held for Trading Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.tri)	IAS 7 14 g
295	1		Monetary	iascf-pfs	Unrealised Fair Value Gain (Loss) on Hedging Instruments Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.hfi)	IAS 7 14 g
296	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Ineffective Portion of Hedging Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.hfi.ifh)	IAS 7 14 g
297	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Fair Value Hedging Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.hfi.fvh)	IAS 7 14 g
298	1		Monetary	iascf-pfs	Unrealised Gain (Loss) on Cash Flow Hedging Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.ulz.fvl.hfi.cfz)	IAS 7 14 g
299	1		Monetary	iascf-pfs	Increase (Decrease) in Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz)	IAS 7 20 b
300	-1		Monetary	iascf-pfs	Reversal of Unused Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.rvs.unu.rvs)	IAS 7 20 b
301	1		Monetary	iascf-pfs	Reversal of Unused Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.rvs.unu.rst)	IAS 7 20 b
302	1		Monetary	iascf-pfs	Reversal of Unused Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.unu.rst.non)	IAS 7 20 b
303	1		Monetary	iascf-pfs	Recognition of Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.rcg)	IAS 7 20 b
304	1		Monetary	iascf-pfs	Recognition of Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.rcg.rst)	IAS 7 20 b
305	1		Monetary	iascf-pfs	Recognition of Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.rcg.rst.non)	IAS 7 20 b
306	-1		Monetary	iascf-pfs	Utilisation of Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.uls)	IAS 7 20 b
307	1		Monetary	iascf-pfs	Utilisation of Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.uls.rst)	IAS 7 20 b
308	1		Monetary	iascf-pfs	Utilisation of Non Restructuring Provisions Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.prz.uls.rst.non)	IAS 7 20 b
309	1		Monetary	iascf-pfs	Increase (Decrease) in Deferred Items Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.chg.dfm)	IAS 7 18 b
310	1		Monetary	iascf-pfs	Other Non Cash Adjustments Relating to Cash Flows from (Used in) Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.otr)	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
311	1		Monetary	iascf-pfs	Items Classified As Investing Activities (iascf-pfs:cfl.ops.iva)	IAS-SC
312	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Discontinuing Operations Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.dsp.dto)	IAS 7 40 b
313	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Property Plant and Equipment Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.dsp.ppe)	IAS-CP
314	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Intangible Assets Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.dsp.int)	IAS-CP
315	-1		Monetary	iascf-pfs	Gain (Loss) on Disposal of Financial Instruments Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.gol.dsp.fin)	IAS 7 18 b
316	1		Monetary	iascf-pfs	Share of Profit (Loss) from Investments Relating to Cash Flows from Operating Activities (iascf-pfs:cfl.ops.cim.adj.nch.ppr.ivm)	IAS 7 15
317	1		Monetary	iascf-pfs	Increase (Decrease) in Working Capital (iascf-pfs:cfl.ops.cim.cwc)	IAS 7 Appendix
318	-1		Monetary	iascf-pfs	Increase (Decrease) in Construction Contract Work in Progress (iascf-pfs:cfl.ops.cim.cwc.csc.wip)	IAS-CP
319	-1		Monetary	iascf-pfs	Increase (Decrease) in Inventories (iascf-pfs:cfl.ops.cim.cwc.inv)	IAS 7 20 a
320	-1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Receivables (iascf-pfs:cfl.ops.cim.cwc.tor.otr)	IAS 7 20 a
321	-1		Monetary	iascf-pfs	Increase (Decrease) in Prepayments (iascf-pfs:cfl.ops.cim.cwc.invCopy)	IAS 7 20 a
322	-1		Monetary	iascf-pfs	Increase (Decrease) in Financial Instruments Held For Trading (iascf-pfs:cfl.ops.cim.cwc.tri)	IAS 7 15
323	-1		Monetary	iascf-pfs	Increase (Decrease) in Other Assets, Current (iascf-pfs:cfl.ops.cim.cwc.top.oth.ast)	IAS 7 20 a
324	1		Monetary	iascf-pfs	Increase (Decrease) in Trade and Other Payables (iascf-pfs:cfl.ops.cim.cwc.top.otr)	IAS 7 20 a
325	1		Monetary	iascf-pfs	Increase (Decrease) in Tax Payable (iascf-pfs:cfl.ops.cim.cwc.top.tax)	IAS 7 20 a
326	1		Monetary	iascf-pfs	Increase (Decrease) in Other Liabilities, Current (iascf-pfs:cfl.ops.cim.cwc.top.oth.lia)	IAS 7 20 a
327	1		Monetary	iascf-pfs	Other Increases (Decreases) in Working Capital (iascf-pfs:cfl.ops.cim.cwc.otr)	IAS 7 18 b
328	1		Monetary	iascf-pfs	Financing and Taxation Flows (iascf-pfs:cfl.ops.fin.tax)	IAS-SC
329	1		Monetary	iascf-pfs	Dividends Received Classified as Operating (iascf-pfs:cfl.ops.dvd.ifl)	IAS 7 33; IAS 7 31
330	-1		Monetary	iascf-pfs	Dividends Paid Classified as Operating (iascf-pfs:cfl.ops.dvd.ofl)	IAS 7 33; IAS 7 31
331	1		Monetary	iascf-pfs	Interest Received Classified as Operating (iascf-pfs:cfl.ops.itt.ifl)	IAS 7 31
332	-1		Monetary	iascf-pfs	Interest Paid Classified as Operating (iascf-pfs:cfl.ops.itt.ofl)	IAS 7 31; IAS 7 33
333	1		Monetary	iascf-pfs	Income Taxes Refunded (iascf-pfs:cfl.ops.tax.ifl)	IAS 7 35
334	-1		Monetary	iascf-pfs	Income Taxes Paid (iascf-pfs:cfl.ops.tax.ofl)	IAS 7 35
335	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Operating) (iascf-pfs:cfl.ops.ops.exi)	IAS 7 29
336	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Operating Activities (iascf-pfs:cfl.ops.ops.otr)	IAS-CP
337	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Investing Activities (iascf-pfs:cfl.iva)	IAS 7 10
338	-1		Monetary	iascf-pfs	Acquisitions Relating to Cash Flows from Investing Activities (iascf-pfs:cfl.iva.acq)	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
339	1		Monetary	iascf-pfs	Payments to Acquire Property Plant and Equipment (iascf-pfs:cfl.iva.acq.ppe)	IAS 7 16 a
340	1		Monetary	iascf-pfs	Payments to Capitalise Expenditures (iascf-pfs:cfl.iva.acq.ica)	IAS 7 16 a
341	1		Monetary	iascf-pfs	Interest Capitalised on Construction of Assets (iascf-pfs:cfl.iva.acq.ica.coa)	IAS 7 31
342	1		Monetary	iascf-pfs	Capitalised Development Costs (iascf-pfs:cfl.iva.acq.ica.dev)	IAS 7 31
343	1		Monetary	iascf-pfs	Other Capitalised Costs (iascf-pfs:cfl.iva.acq.ica.oth)	IAS 7 31
344	1		Monetary	iascf-pfs	Payments to Acquire Investment Property (iascf-pfs:cfl.iva.acq.ivp)	IAS 7 16 a
345	1		Monetary	iascf-pfs	Payments to Acquire Intangible Assets (iascf-pfs:cfl.iva.acq.int)	IAS 7 16 a
346	1		Monetary	iascf-pfs	Payments to Acquire Biological Assets (iascf-pfs:cfl.iva.acq.bia)	IAS 7 16 a
347	1		Monetary	iascf-pfs	Payments to Acquire Subsidiaries, Net of Cash Acquired (iascf-pfs:cfl.iva.acq.sub)	IAS 7 39
348	1		Monetary	iascf-pfs	Payments to Acquire Associates (iascf-pfs:cfl.iva.acq.asc)	IAS 7 16 c
349	1		Monetary	iascf-pfs	Payments to Acquire Joint Ventures, Net of Cash Acquired (iascf-pfs:cfl.iva.acq.jce)	IAS 7 16 c; IAS 7 16 d
350	1		Monetary	iascf-pfs	Payments to Acquire Other Financial Assets (iascf-pfs:cfl.iva.acq.ofa)	IAS 7 16 c
351	1		Monetary	iascf-pfs	Payments to Acquire Financial Instruments Held for Trading (iascf-pfs:cfl.iva.acq.ofa.tri)	IAS 7 16 c
352	1		Monetary	iascf-pfs	Payments to Acquire Held to Maturity Investments (iascf-pfs:cfl.iva.acq.ofa.ivm.htm)	IAS 7 16 c
353	1		Monetary	iascf-pfs	Payments to Acquire Available for Sale Financial Assets (iascf-pfs:cfl.iva.acq.ofa.afs)	IAS 7 16 c
354	1		Monetary	iascf-pfs	Payments to Acquire Originated Loans and Receivables Relating to Cash Flows from Investing Activities (iascf-pfs:cfl.iva.acq.ofa.oler)	IAS 7 16 e
355	1		Monetary	iascf-pfs	Payments to Acquire Other Assets (iascf-pfs:cfl.iva.acq.ast.otr)	IAS-CP
356	1		Monetary	iascf-pfs	Disposals Relating to Cash Flows from Investing Activities (iascf-pfs:cfl.iva.dsp)	IAS-CP
357	1		Monetary	iascf-pfs	Proceeds from Disposal of Property Plant and Equipment (iascf-pfs:cfl.iva.dsp.ppe)	IAS 7 16 b
358	1		Monetary	iascf-pfs	Proceeds from Disposal of Investment Property (iascf-pfs:cfl.iva.dsp.ivp)	IAS 7 16 b
359	1		Monetary	iascf-pfs	Proceeds from Disposal of Intangible Assets (iascf-pfs:cfl.iva.dsp.int)	IAS 7 16 b
360	1		Monetary	iascf-pfs	Proceeds from Disposal of Biological Assets (iascf-pfs:cfl.iva.dsp.bia)	IAS 7 16 b
361	1		Monetary	iascf-pfs	Proceeds from Disposal of Subsidiaries, Net of Cash Disposed (iascf-pfs:cfl.iva.dsp.sub)	IAS 7 39
362	1		Monetary	iascf-pfs	Proceeds from Disposal of Associates (iascf-pfs:cfl.iva.dsp.asc)	IAS 7 16 d
363	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures, Net of Cash Disposed (iascf-pfs:cfl.iva.dsp.jce)	IAS 7 16 d
364	1		Monetary	iascf-pfs	Proceeds from Disposal of Proportionately Consolidated Joint Ventures, Net of Cash Disposed (iascf-pfs:cfl.iva.dsp.jce.con.ppo)	IAS 7 38
365	1		Monetary	iascf-pfs	Proceeds from Disposal of Joint Ventures Not Proportionally Consolidated (iascf-pfs:cfl.iva.dsp.jce.con.ppo.non)	IAS 7 37
366	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Financial Assets (iascf-pfs:cfl.iva.dsp.ofa)	IAS 7 16 d
367	1		Monetary	iascf-pfs	Proceeds from Disposal of Financial Instruments Held for Trading (iascf-pfs:cfl.iva.dsp.tri)	IAS 7 16 d

ID	Weight	Bal	Type	NS	Label	Reference
368	1		Monetary	iascf-pfs	Proceeds from Disposal of Held to Maturity Investments (iascf-pfs:cfl.iva.dsp.ivm.htm)	IAS 7 16 d
369	1		Monetary	iascf-pfs	Proceeds from Disposal of Available for Sale Financial Assets (iascf-pfs:cfl.iva.dsp.afs)	IAS 7 16 d
370	1		Monetary	iascf-pfs	Proceeds from Disposal of Originated Loans and Receivables from Investing Activities (iascf-pfs:cfl.iva.dsp.olr)	IAS 7 16 f
371	1		Monetary	iascf-pfs	Proceeds from Disposal of Other Assets (iascf-pfs:cfl.iva.dsp.ast.otr)	IAS-CP
372	1		Monetary	iascf-pfs	Dividends Received Classified as Investing (iascf-pfs:cfl.iva.dvd.ifl)	IAS 7 33; IAS 7 31
373	1		Monetary	iascf-pfs	Interest Received Classified as Investing (iascf-pfs:cfl.iva.itt.ifl)	IAS 7 33; IAS 7 31
374	-1		Monetary	iascf-pfs	Cash Advances and Loans Made (iascf-pfs:cfl.iva.rel.adv.ofl)	IAS 7 16 e
375	-1		Monetary	iascf-pfs	Repayment of Cash Advances and Loans Made (iascf-pfs:cfl.iva.rel.adv.rpt.ifl)	IAS 7 16 f
376	1		Monetary	iascf-pfs	Cash Flows from (Used in) Extraordinary Items (Investing) (iascf-pfs:cfl.iva.exi)	IAS 7 29
377	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Investing Activities (iascf-pfs:cfl.iva.otr)	IAS-CP
378	1		Monetary	iascf-pfs	Net Cash Flows from (Used in) Financing Activities (iascf-pfs:cfl.fna)	IAS 7 10
379	1		Monetary	iascf-pfs	Proceeds from Cash Flows from Financing Activities (iascf-pfs:cfl.fna.ifl)	IAS-CP
380	1		Monetary	iascf-pfs	Proceeds from Issue of Equity Instruments (iascf-pfs:cfl.fna.iss.eqi.ifl)	IAS 7 17 a
381	1		Monetary	iascf-pfs	Proceeds from Issue of Financial Liability Instruments (iascf-pfs:cfl.fna.iss.fli.ifl)	IAS 7 17 c
382	1		Monetary	iascf-pfs	Proceeds from Finance Lease (iascf-pfs:cfl.fna.fl.s.ifl)	IAS-CP
383	1		Monetary	iascf-pfs	Proceeds from Issue of Compound Financial Instruments (iascf-pfs:cfl.fna.iss.cfi.ifl)	IAS-CP
384	1		Monetary	iascf-pfs	Proceeds from Issue of Treasury Shares (iascf-pfs:cfl.fna.iss.tsh.ifl)	IAS 7 17 b
385	-1		Monetary	iascf-pfs	Repayments Relating to Cash Flows from Financing Activities (iascf-pfs:cfl.fna.rpt.ofl)	IAS-CP
386	1		Monetary	iascf-pfs	Repurchase of Equity Instruments (iascf-pfs:cfl.fna.rpt.rpc.ofl)	IAS-CP
387	1		Monetary	iascf-pfs	Repayment of Financial Liability Instruments (iascf-pfs:cfl.fna.rpt.fli.ofl)	IAS 7 17 d
388	1		Monetary	iascf-pfs	Redemption of Compound Financial Instruments (iascf-pfs:cfl.fna.rpt.cfi.rdm.ofl)	IAS-CP
389	1		Monetary	iascf-pfs	Repayment of Finance Lease Liabilities (iascf-pfs:cfl.fna.rpt.fl.s.obl.ofl)	IAS 7 17 e
390	1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:cfl.fna.rpt.tsh.pur.ofl)	IAS 7 17 b
391	-1		Monetary	iascf-pfs	Interest Paid Classified as Financing (iascf-pfs:cfl.fna.itt.ofl)	IAS 7 31
392	-1		Monetary	iascf-pfs	Dividends Paid Classified as Financing (iascf-pfs:cfl.fna.dvd.ofl)	IAS 7 31
393	1		Monetary	iascf-pfs	Dividends Paid to Minority Interests (iascf-pfs:cfl.fna.dvd.mni.ofl)	IAS-CP
394	1		Monetary	iascf-pfs	Dividends Paid by Reporting Enterprise (iascf-pfs:cfl.fna.dvd.rpe)	IAS-CP
395	1		Monetary	iascf-pfs	Cash Advances from Related Parties (iascf-pfs:cfl.fna.rel.adv.ifl)	IAS-CP
396	-1		Monetary	iascf-pfs	Repayment of Cash Advances from Related Parties (iascf-pfs:cfl.fna.rpt.rel.adv.ofl)	IAS-CP
397	1		Monetary	iascf-pfs	Cash Flows from Extraordinary Items (Financing) (iascf-pfs:cfl.fna.exi)	IAS 7 29
398	1		Monetary	iascf-pfs	Bank Overdrafts Increased (Decreased) (iascf-pfs:cfl.fna.bod)	IAS-CP
399	1		Monetary	iascf-pfs	Other Cash Flows from (Used in) Financing Activities (iascf-pfs:cfl.fna.otr)	IAS-CP

ID	Weight	Bal	Type	NS	Label	Reference
400	1		Monetary	iascf-pfs	Effect of Exchange Rate Changes on Cash and Cash Equivalents (iascf-pfs:cfl.fxm)	IAS 7 25; IAS 7 28
401	1		Monetary	iascf-pfs	Cash and Cash Equivalents, Beginning Balance (iascf-pfs:cfl.cce.beg)	IAS 1 66 g
402	0			iascf-pfs	Statement of Changes in Equity (abstract) (iascf-pfs:eqy)	IAS 1 7 c; IAS 1 86
403	0			iascf-pfs	Issued Capital Movements (abstract) (iascf-pfs:eqy.isc)	IAS 1 86 f
404	0	credit	Monetary	iascf-pfs	Share Capital, Ordinary Shares, Ending Balance (iascf-pfs:eqy.isc.scp.cms.end)	IAS 1 86 f
405	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Changes (iascf-pfs:eqy.isc.scp.cms.flw)	IAS 1 86 f
406	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:eqy.isc.scp.cms.iss)	IAS 1 86
407	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.isc.scp.cms.mov.bzc)	IAS 1 86
408	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:eqy.isc.scp.cms.orw.exe)	IAS 1 86
409	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:eqy.isc.scp.cms.tsh.pur)	IAS 1 86
410	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:eqy.isc.scp.cms.tsh.ssl)	IAS 1 86
411	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.isc.scp.cms.cnv.dte)	IAS 1 86
412	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:eqy.isc.scp.cms.cnv.etc)	IAS 1 86
413	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:eqy.isc.scp.cms.iss.sdv)	IAS 1 86
414	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.isc.scp.cms.iss.bns)	IAS 1 86
415	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.isc.scp.cms.cpt.red)	IAS 1 86
416	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.isc.scp.cms.fde)	IAS 1 86 c
417	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.isc.scp.cms.cap)	IAS 1 86 c
418	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.isc.scp.cms.rcs.fin.etc)	IAS 1 86
419	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.isc.scp.cms.rcs.fin.lte)	IAS 1 86
420	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.isc.scp.cms.dta)	IAS 12 62 b; IAS 12 64; IAS 12 63
421	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.isc.scp.cms.mov.otr)	IAS 1 86
422	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Restated Balance (iascf-pfs:eqy.isc.scp.cms.rsm)	IAS 1 86 f
423	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Prior Period Adjustments (iascf-pfs:eqy.isc.scp.cms.rsm.ppa)	IAS 1 86 f
424	1		Monetary	iascf-pfs	Share Capital, Ordinary Shares, Beginning Balance, Originally Stated (iascf-pfs:eqy.isc.scp.cms.rsm.ogs.beg)	IAS 1 86 f
425	0	credit	Monetary	iascf-pfs	Share Capital, Preference Shares, Ending Balance (iascf-pfs:eqy.isc.scp.pfs.end)	IAS 1 86 f
426	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Changes (iascf-pfs:eqy.isc.scp.pfs.flw)	IAS 1 86 f
427	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.isc.scp.pfs.mov.bzc)	IAS 1 86
428	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:eqy.isc.scp.pfs.iss)	IAS 1 86
429	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.isc.scp.pfs.cnv.dte)	IAS 1 86
430	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:eqy.isc.scp.pfs.cnv.etc)	IAS 1 86
431	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.isc.scp.pfs.cpt.red)	IAS 1 86
432	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.isc.scp.pfs.fde)	IAS 1 86 c
433	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.isc.scp.pfs.cap)	IAS 1 86 c

ID	Weight	Bal	Type	NS	Label	Reference
434	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.isc.scp.pfs.rcs.fin.etl)	IAS 1 86
435	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.isc.scp.pfs.rcs.fin.lte)	IAS 1 86
436	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.isc.scp.pfs.dta)	IAS 12 62 c; IAS 12 62 a
437	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.isc.scp.pfs.mov.otr)	IAS 1 86
438	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Restated Balance (iascf-pfs:eqy.isc.scp.pfs.rsm)	IAS 1 86 f
439	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Prior Period Adjustments (iascf-pfs:eqy.isc.scp.pfs.rsm.ppa)	IAS 1 86 f
440	1		Monetary	iascf-pfs	Share Capital, Preference Shares, Beginning Balance, Originally Stated (iascf-pfs:eqy.isc.scp.pfs.rsm.ogs.beg)	IAS 1 86 f
441	0	credit	Monetary	iascf-pfs	Share Premium, Preference Shares, Ending Balance (iascf-pfs:eqy.isc.shp.pfs.end)	IAS 1 86 f
442	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Changes (iascf-pfs:eqy.isc.shp.pfs.flw)	IAS 1 86 f
443	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.isc.shp.pfs.mov.bzc)	IAS 1 86
444	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:eqy.isc.shp.pfs.iss)	IAS 1 86
445	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.isc.shp.pfs.cnv.dte)	IAS 1 86
446	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:eqy.isc.shp.pfs.cnv.etc)	IAS 1 86
447	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.isc.shp.pfs.cpt.red)	IAS 1 86
448	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.isc.shp.pfs.fde)	IAS 1 86 c
449	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.isc.shp.pfs.cap)	IAS 1 86 c
450	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.isc.shp.pfs.rcs.fin.etl)	IAS 1 86
451	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.isc.shp.pfs.rcs.fin.lte)	IAS 1 86
452	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:eqy.isc.shp.trx.shp)	IAS 1 86
453	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.isc.shp.pfs.dta)	IAS 12 62 c; IAS 12 62 a
454	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.isc.shp.pfs.mov.otr)	IAS 1 86
455	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Restated Balance (iascf-pfs:eqy.isc.shp.pfs.rsm)	IAS 1 86 f
456	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Prior Period Adjustments (iascf-pfs:eqy.isc.shp.pfs.rsm.ppa)	IAS 1 86 f
457	1		Monetary	iascf-pfs	Share Premium, Preference Shares, Beginning Balance, Originally Stated (iascf-pfs:eqy.isc.shp.pfs.rsm.ogs.beg)	IAS 1 86 f
458	0			iascf-pfs	Subscribed Capital Movements (abstract) (iascf-pfs:eqy.sbc)	IAS 1 86 f
459	0	credit	Monetary	iascf-pfs	Subscribed Capital, Ending Balance (iascf-pfs:eqy.sbc.end)	IAS 1 86 f
460	1		Monetary	iascf-pfs	Subscribed Capital, Changes (iascf-pfs:eqy.sbc.flw)	IAS 1 86 f
461	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:eqy.sbc.iss)	IAS 1 86
462	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:eqy.sbc.ssl)	IAS 1 86
463	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:eqy.sbc.can)	IAS 1 86
464	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.sbc.dta)	IAS 12 62 a; IAS 12 62 c

ID	Weight	Bal	Type	NS	Label	Reference
465	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.sbc.mov.otr)	IAS 1 86
466	1		Monetary	iascf-pfs	Subscribed Capital, Restated Balance (iascf-pfs:eqy.sbc.rsm)	IAS 1 86 f
467	1		Monetary	iascf-pfs	Subscribed Capital, Prior Period Adjustments (iascf-pfs:eqy.sbc.rsm.ppa)	IAS 1 86 f
468	1		Monetary	iascf-pfs	Subscribed Capital, Beginning Balance, Originally Stated (iascf-pfs:eqy.sbc.rsm.ogs.beg)	IAS 1 86 f
469	0			iascf-pfs	Reserves Movements (abstract) (iascf-pfs:eqy.res)	IAS 1 66 m
470	0	credit	Monetary	iascf-pfs	Capital Redemption Reserves, Ending Balance (iascf-pfs:eqy.res.crr.end)	IAS 1 86 f
471	1		Monetary	iascf-pfs	Capital Redemption Reserves, Changes (iascf-pfs:eqy.res.crr.flw)	IAS 1 86 f
472	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.crr.mov.bzc)	IAS 1 86
473	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:eqy.res.crr.tsh.pur)	IAS 1 86
474	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.res.crr.iss.bns)	IAS 1 86
475	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.res.crr.cpt.red)	IAS 1 86
476	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:eqy.res.crr.ast.rcs)	IAS 1 86
477	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.crr.fde)	IAS 1 86 c
478	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.crr.cap)	IAS 1 86 c
479	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.res.crr.dta)	IAS 12 62 a; IAS 12 62 c
480	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.crr.mov.otr)	IAS 1 86
481	1		Monetary	iascf-pfs	Capital Redemption Reserves, Restated Balance (iascf-pfs:eqy.res.crr.rsm)	IAS 1 86 f
482	1		Monetary	iascf-pfs	Capital Redemption Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.crr.rsm.ppa)	IAS 1 86 f
483	1		Monetary	iascf-pfs	Capital Redemption Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.crr.rsm.ogs.beg)	IAS 1 86 f
484	0	credit	Monetary	iascf-pfs	Merger Reserves, Ending Balance (iascf-pfs:eqy.res.mrs.end)	IAS 1 86 f
485	1		Monetary	iascf-pfs	Merger Reserves, Changes (iascf-pfs:eqy.res.mrs.flw)	IAS 1 86 f
486	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.mrs.mov.bzc)	IAS 1 86
487	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:eqy.res.mrs.pmt.cdv)	IAS 1 86
488	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:eqy.res.mrs.iss.sdv)	IAS 1 86
489	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.res.mrs.iss.bns)	IAS 1 86
490	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.res.mrs.cpt.red)	IAS 1 86
491	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:eqy.res.mrs.ast.rcs)	IAS 1 86
492	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.mrs.fde)	IAS 1 86 c
493	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.mrs.cap)	IAS 1 86 c
494	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.mrs.mov.otr)	IAS 1 86
495	1		Monetary	iascf-pfs	Merger Reserves, Restated Balance (iascf-pfs:eqy.res.mrs.rsm)	IAS 1 86 f
496	1		Monetary	iascf-pfs	Merger Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.mrs.rsm.ppa)	IAS 1 86 f
497	1		Monetary	iascf-pfs	Merger Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.mrs.rsm.ogs.beg)	IAS 1 86 f
498	0	credit	Monetary	iascf-pfs	Option Reserves, Ending Balance (iascf-pfs:eqy.res.opr.end)	IAS 1 86 f

ID	Weight	Bal	Type	NS	Label	Reference
499	1		Monetary	iascf-pfs	Option Reserves, Changes (iascf-pfs:eqy.res.opr.flw)	IAS 1 86 f
500	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.opr.mov.bzc)	IAS 1 86
501	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:eqy.res.opr.iss.opt.csn)	IAS 1 86
502	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:eqy.res.opr.orw.exe)	IAS 1 86
503	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:eqy.res.opr.oow.epr)	IAS 1 86
504	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.opr.fde)	IAS 1 86 c
505	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.opr.cap)	IAS 1 86 c
506	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.opr.mov.otr)	IAS 1 86
507	1		Monetary	iascf-pfs	Option Reserves, Restated Balance (iascf-pfs:eqy.res.opr.rsm)	IAS 1 86 f
508	1		Monetary	iascf-pfs	Option Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.opr.rsm.ppa)	IAS 1 86 f
509	1		Monetary	iascf-pfs	Option Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.opr.rsm.ogs.beg)	IAS 1 86 f
510	0	credit	Monetary	iascf-pfs	Warrant Reserves, Ending Balance (iascf-pfs:eqy.res.wrr.end)	IAS 1 86 f
511	1		Monetary	iascf-pfs	Warrant Reserves, Changes (iascf-pfs:eqy.res.wrr.flw)	IAS 1 86 f
512	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.wrr.mov.bzc)	IAS 1 86
513	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:eqy.res.wrr.iss.opt.csn)	IAS 1 86
514	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:eqy.res.wrr.orw.exe)	IAS 1 86
515	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:eqy.res.wrr.oow.epr)	IAS 1 86
516	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.wrr.fde)	IAS 1 86 c
517	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.wrr.cap)	IAS 1 86 c
518	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.wrr.mov.otr)	IAS 1 86
519	1		Monetary	iascf-pfs	Warrant Reserves, Restated Balance (iascf-pfs:eqy.res.wrr.rsm)	IAS 1 86 f
520	1		Monetary	iascf-pfs	Warrant Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.wrr.rsm.ppa)	IAS 1 86 f
521	1		Monetary	iascf-pfs	Warrant Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.wrr.rsm.ogs.beg)	IAS 1 86 f
522	0	credit	Monetary	iascf-pfs	Proposed Dividend Reserves, Ending Balance (iascf-pfs:eqy.res.pdr.end)	IAS 1 86 f
523	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Changes (iascf-pfs:eqy.res.pdr.flw)	IAS 1 86 f
524	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.pdr.mov.bzc)	IAS 1 86
525	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:eqy.res.pdr.cdv.ebd)	IAS 1 86
526	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.res.pdr.iss.bns)	IAS 1 86
527	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.pdr.fde)	IAS 1 86 c
528	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.pdr.cap)	IAS 1 86 c
529	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.pdr.mov.otr)	IAS 1 86
530	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Restated Balance (iascf-pfs:eqy.res.pdr.rsm)	IAS 1 86 f
531	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.pdr.rsm.ppa)	IAS 1 86 f

ID	Weight	Bal	Type	NS	Label	Reference
532	1		Monetary	iascf-pfs	Proposed Dividend Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.pdr.rsm.ogs.beg)	IAS 1 86 f
533	0	credit	Monetary	iascf-pfs	Translation Reserves, Ending Balance (iascf-pfs:eqy.res.trv.end)	IAS 1 86 f
534	1		Monetary	iascf-pfs	Translation Reserves, Changes (iascf-pfs:eqy.res.trv.flw)	IAS 1 86 f
535	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.trv.mov.bzc)	IAS 1 86
536	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:eqy.res.trv.ast.dsp)	IAS 1 86
537	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.res.trv.cnv.dte)	IAS 1 86
538	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.trv.fde)	IAS 1 86 c
539	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:eqy.res.trv.cae)	IAS 1 86
540	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.trv.cap)	IAS 1 86 c
541	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.res.trv.rcs.fin.etl)	IAS 1 86
542	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.res.trv.rcs.fin.lte)	IAS 1 86
543	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:eqy.res.trv.gln)	IAS 1 86
544	1		Monetary	iascf-pfs	Foreign Currency Translation Effect (iascf-pfs:eqy.res.trv.fct)	IAS 1 86
545	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.res.trv.dta)	IAS 12 62 a; IAS 12 62 c
546	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.trv.mov.otr)	IAS 1 86
547	1		Monetary	novartis	Effect of Agribusiness Spin-off (novartis:tr.effect.agribusiness.spin.off)	
548	1		Monetary	iascf-pfs	Translation Reserves, Restated Balance (iascf-pfs:eqy.res.trv.rsm)	IAS 1 86 f
549	1		Monetary	iascf-pfs	Translation Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.trv.rsm.ppa)	IAS 1 86 f
550	1		Monetary	iascf-pfs	Translation Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.trv.ogs.beg)	IAS 1 86 f
551	0	credit	Monetary	iascf-pfs	Revaluation Reserves, Ending Balance (iascf-pfs:eqy.res.rrv.end)	IAS 1 86 f
552	1		Monetary	iascf-pfs	Revaluation Reserves, Changes (iascf-pfs:eqy.res.rrv.flw)	IAS 1 86 f
553	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.rrv.mov.bzc)	IAS 1 86
554	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:eqy.res.rrv.ast.dsp)	IAS 1 86
555	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.rrv.fde)	IAS 1 86 c
556	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:eqy.res.rrv.cae)	IAS 1 86
557	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.rrv.cap)	IAS 1 86 c
558	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:eqy.res.rrv.gln)	IAS 1 86
559	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:eqy.res.rrv.sod.rvl.ast)	IAS 1 86
560	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.rrv.mov.otr)	IAS 1 86
561	1		Monetary	iascf-pfs	Revaluation Reserves, Restated Balance (iascf-pfs:eqy.res.rrv.rsm)	IAS 1 86 f
562	1		Monetary	iascf-pfs	Revaluation Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.rrv.rsm.ppa)	IAS 1 86 f
563	1		Monetary	iascf-pfs	Revaluation Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.rrv.rsm.ogs.beg)	IAS 1 86 f
564	0	credit	Monetary	iascf-pfs	Hedging Reserves, Ending Balance (iascf-pfs:eqy.res.hgr.end)	IAS 1 86 f

ID	Weight	Bal	Type	NS	Label	Reference
565	1		Monetary	iascf-pfs	Hedging Reserves, Changes (iascf-pfs:eqy.res.hgr.flw)	IAS 1 86 f
566	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.hgr.mov.bzc)	IAS 1 86
567	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.res.hgr.cnv.dte)	IAS 1 86
568	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.hgr.fde)	IAS 1 86 c
569	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.hgr.cap)	IAS 1 86 c
570	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:eqy.res.hgr.gln)	IAS 1 86
571	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity (iascf-pfs:eqy.res.hgr.cfz.rmv)	IAS 1 86
572	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.hgr.mov.otr)	IAS 1 86
573	1		Monetary	novartis	Fair Value Adjustment on Financial Instruments (novartis:hgr.fair.value.adj.fin.inst)	
574	1		Monetary	iascf-pfs	Hedging Reserves, Restated Balance (iascf-pfs:eqy.res.hgr.rsm)	IAS 1 86 f
575	1		Monetary	iascf-pfs	Hedging Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.hgr.rsm.ppa)	IAS 1 86 f
576	1		Monetary	iascf-pfs	Hedging Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.hgr.rsm.ogs.beg)	IAS 1 86 f
577	0	credit	Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Ending Balance (iascf-pfs:eqy.res.aqr.end)	IAS 1 86 f
578	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Changes (iascf-pfs:eqy.res.aqr.flw)	IAS 1 86 f
579	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.aqr.mov.bzc)	IAS 1 86
580	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.res.aqr.cnv.dte)	IAS 1 86
581	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.aqr.fde)	IAS 1 86 c
582	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.aqr.cap)	IAS 1 86 c
583	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:eqy.res.aqr.gln)	IAS 1 86
584	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:eqy.res.aqr.afs.fin.rlz)	IAS 1 86
585	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.aqr.mov.otr)	IAS 1 86
586	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Restated Balance (iascf-pfs:eqy.res.aqr.rsm)	IAS 1 86 f
587	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.aqr.rsm.ppa)	IAS 1 86 f
588	1		Monetary	iascf-pfs	Available for Sale Movements to Equity Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.aqr.rsm.ogs.beg)	IAS 1 86 f
589	0	credit	Monetary	iascf-pfs	Other Reserves, Ending Balance (iascf-pfs:eqy.res.ors.end)	IAS 1 86 f
590	1		Monetary	iascf-pfs	Other Reserves, Changes (iascf-pfs:eqy.res.ors.flw)	IAS 1 86 f
591	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.ors.mov.bzc)	IAS 1 86
592	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:eqy.res.ors.iss.war.csn)	IAS 1 86
593	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:eqy.res.ors.iss.opt.csn)	IAS 1 86
594	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:eqy.res.ors.ors.exe)	IAS 1 86

ID	Weight	Bal	Type	NS	Label	Reference
595	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:eqy.res.ors.oow.epr)	IAS 1 86
596	1		Monetary	iascf-pfs	Profit (Loss) for the Period (iascf-pfs:eqy.res.ors.pls)	IAS 1 86
597	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:eqy.res.ors.ast.dsp)	IAS 1 86
598	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.res.ors.cnv.dte)	IAS 1 86
599	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:eqy.res.ors.cnv.etd)	IAS 1 86
600	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:eqy.res.ors.cdv.ebd)	IAS 1 86
601	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:eqy.res.ors.cdv.pmt)	IAS 1 86
602	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:eqy.res.ors.iss.sdv)	IAS 1 86
603	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.res.ors.iss.bns)	IAS 1 86
604	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.res.ors.cpt.red)	IAS 1 86
605	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:eqy.res.ors.ast.rcs)	IAS 1 86
606	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.ors.fde)	IAS 1 86 c
607	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:eqy.res.ors.cae)	IAS 1 86
608	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.ors.cap)	IAS 1 86 c
609	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.res.ors.rcs.fin.etl)	IAS 1 86
610	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.res.ors.rcs.fin.lte)	IAS 1 86
611	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:eqy.res.ors.gln)	IAS 1 86
612	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:eqy.res.ors.afs.fin.rlz)	IAS 1 86
613	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:eqy.res.ors.sod.rvl.ast)	IAS 1 86
614	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:eqy.res.ors.sbc.ssl)	IAS 1 86
615	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:eqy.res.ors.sbc.can)	IAS 1 86
616	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.res.ors.dta)	IAS 12 62 c; IAS 12 62 a
617	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.ors.mov.otr)	IAS 1 86
618	1		Monetary	iascf-pfs	Other Reserves, Restated Balance (iascf-pfs:eqy.res.ors.rsm)	IAS 1 86 f
619	1		Monetary	iascf-pfs	Other Reserves, Prior Period Adjustments (iascf-pfs:eqy.res.ors.rsm.ppa)	IAS 1 86 f
620	1		Monetary	iascf-pfs	Other Reserves, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.ors.rsm.ogs.beg)	IAS 1 86 f
621	0	credit	Monetary	iascf-pfs	Share Premium, Ordinary Shares, Ending Balance (iascf-pfs:eqy.isc.shp.cms.end)	IAS 1 86 f
622	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Changes (iascf-pfs:eqy.isc.shp.cms.flw)	IAS 1 86 f
623	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:eqy.isc.shp.cms.iss)	IAS 1 86
624	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.isc.shp.cms.mov.bzc)	IAS 1 86
625	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:eqy.isc.shp.cms.orw.exe)	IAS 1 86
626	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:eqy.isc.shp.cms.tsh.pur)	IAS 1 86
627	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.isc.shp.cms.cnv.dte)	IAS 1 86
628	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:eqy.isc.shp.cms.cnv.etd)	IAS 1 86

ID	Weight	Bal	Type	NS	Label	Reference
629	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.isc.shp.cms.cpt.red)	IAS 1 86
630	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.isc.shp.cms.fde)	IAS 1 86 c
631	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.isc.shp.cms.cap)	IAS 1 86 c
632	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.isc.shp.cms.rcs.fin.etl)	IAS 1 86
633	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.isc.shp.cms.rcs.fin.lte)	IAS 1 86
634	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:eqy.isc.trx.shp)	IAS 1 86
635	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.isc.shp.dta)	IAS 12 62 d
636	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.isc.shp.cms.mov.otr)	IAS 1 86
637	1		Monetary	novartis	Issue of Call Options on Novartis shares (novartis:sp.issue.call.options)	
638	1		Monetary	novartis	Issue of Put Options on Novartis shares (novartis:sp.issue.put.options)	
639	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Restated Balance (iascf-pfs:eqy.isc.shp.cms.rsm)	IAS 1 86 f
640	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Prior Period Adjustments (iascf-pfs:eqy.isc.shp.cms.rsm.ppa)	IAS 1 86 f
641	1		Monetary	iascf-pfs	Share Premium, Ordinary Shares, Beginning Balance, Originally Stated (iascf-pfs:eqy.isc.shp.cms.rsm.ogs.beg)	IAS 1 86 f
642	0	credit	Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Ending Balance (iascf-pfs:eqy.res.apl.end)	IAS 1 86 f
643	-1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Changes (iascf-pfs:eqy.res.apl.flw)	IAS 1 86 f
644	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:eqy.res.apl.iss.cms)	IAS 1 86
645	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.apl.mov.bzc)	IAS 1 86
646	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:eqy.res.apl.iss.pfs)	IAS 1 86
647	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:eqy.res.apl.oow.exe)	IAS 1 86
648	1		Monetary	iascf-pfs	Profit (Loss) for Period (iascf-pfs:eqy.res.apl.pls)	IAS 1 86 a
649	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:eqy.res.apl.tsh.pur)	IAS 1 86
650	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:eqy.res.apl.cdv.ebd)	IAS 1 86
651	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:eqy.res.apl.pmt.cdv)	IAS 1 86
652	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:eqy.res.iss.sdv)	IAS 1 86
653	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends (iascf-pfs:eqy.res.iss.kdv)	IAS 1 86
654	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.res.apl.iss.bns)	IAS 1 86
655	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.res.apl.cpt.red)	IAS 1 86
656	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:eqy.res.apl.ast.rcs)	IAS 1 86
657	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.apl.fde)	IAS 1 86 c
658	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.apl.cap)	IAS 1 86 c
659	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:eqy.res.trx.shp)	IAS 1 86
660	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.res.dta)	IAS 12 63; IAS 12 64; IAS 12 62 b
661	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.apl.mov.otr)	IAS 1 86

ID	Weight	Bal	Type	NS	Label	Reference
662	-1		Monetary	novartis	Effect of Agribusiness Spin-off (novartis:rp.effect.agribusiness.spin.off)	
663	1		Monetary	novartis	Fair Value Adjustment on Financial Instruments (novartis:rp.fair.value.adj.fin.inst)	
664	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Restated Balance (iascf-pfs:eqy.res.apl.rsm)	IAS 1 86 f
665	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Prior Period Adjustments (iascf-pfs:eqy.res.apl.rsm.ppa)	IAS 1 86 f
666	1		Monetary	iascf-pfs	Retained Profits (Accumulated Losses), Beginning Balance, Originally Stated (iascf-pfs:eqy.res.apl.rsm.ogs.beg)	IAS 1 86 f
667	0			iascf-pfs	Treasury Shares Movements (abstract) (iascf-pfs:eqy.res.tsh)	SIC 16 4; SIC 16 6
668	0	debit	Monetary	iascf-pfs	Treasury Shares, Ending Balance (iascf-pfs:eqy.res.tsh.end)	IAS 1 86 f
669	1		Monetary	iascf-pfs	Treasury Shares, Changes (iascf-pfs:eqy.res.tsh.flw)	IAS 1 86 f
670	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.res.tsh.mov.bzc)	IAS 1 86
671	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:eqy.res.tsh.pur)	IAS 1 86
672	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out) (iascf-pfs:eqy.res.tsh.tfr)	IAS 1 86
673	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:eqy.res.tsh.ssl)	IAS 1 86; SIC 16 5
674	1		Monetary	iascf-pfs	Cancellation of Treasury Shares (iascf-pfs:eqy.res.tsh.can)	IAS 1 86
675	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.res.tsh.fde)	IAS 1 86 c
676	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.res.tsh.cap)	IAS 1 86 c
677	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.res.tsh.mov.otr)	IAS 1 86
678	1		Monetary	iascf-pfs	Treasury Shares, Restated Balance (iascf-pfs:eqy.res.tsh.rsm)	IAS 1 86 f
679	1		Monetary	iascf-pfs	Treasury Shares, Prior Period Adjustments (iascf-pfs:eqy.res.tsh.rsm.ppa)	IAS 1 86 f
680	1		Monetary	iascf-pfs	Treasury Shares, Beginning Balance, Originally Stated (iascf-pfs:eqy.res.tsh.rsm.ogs.beg)	IAS 1 86 f
681	0		Monetary	iascf-pfs	Equity, Total, Ending Balance (iascf-pfs:eqy.ttl)	IAS 1 86 f
682	1		Monetary	iascf-pfs	Equity, Total, Changes (iascf-pfs:eqy.flw.ttl)	IAS 1 86 f
683	1		Monetary	iascf-pfs	Issuance of Ordinary Shares (iascf-pfs:eqy.iss.cms.ttl)	IAS 1 86
684	1		Monetary	iascf-pfs	Equity Movements Resulting from a Business Combination (iascf-pfs:eqy.mov.bzc.ttl)	IAS 1 86
685	1		Monetary	iascf-pfs	Issuance of Preference Shares (iascf-pfs:eqy.iss.pfs.ttl)	IAS 1 86
686	1		Monetary	iascf-pfs	Issuance of Warrants for Consideration (iascf-pfs:eqy.iss.war.csn.ttl)	IAS 1 86
687	1		Monetary	iascf-pfs	Issuance of Options for Consideration (iascf-pfs:eqy.iss.opt.csn.ttl)	IAS 1 86
688	-1		Monetary	iascf-pfs	Exercise of Options, Rights or Warrants (iascf-pfs:eqy.orw.exe.ttl)	IAS 1 86
689	-1		Monetary	iascf-pfs	Expiration of Options or Warrants (iascf-pfs:eqy.orw.epr.ttl)	IAS 1 86
690	1		Monetary	iascf-pfs	Profit (Loss) for Period (iascf-pfs:eqy.pls.ttl)	IAS 1 86 a
691	-1		Monetary	iascf-pfs	Purchase of Treasury Shares (iascf-pfs:eqy.tsh.pur.ttl)	IAS 1 86
692	-1		Monetary	iascf-pfs	Transfer of Treasury Shares In (Out) (iascf-pfs:eqy.tsh.tfr.ttl)	IAS 1 86
693	1		Monetary	iascf-pfs	Sale of Treasury Shares (iascf-pfs:eqy.tsh.ssl.ttl)	SIC 16 5; IAS 1 86
694	1		Monetary	iascf-pfs	Cancellation of Treasury Shares (iascf-pfs:eqy.tsh.can.ttl)	IAS 1 86

ID	Weight	Bal	Type	NS	Label	Reference
695	1		Monetary	iascf-pfs	Disposal of Assets (iascf-pfs:eqy.ast.dsp.ttl)	IAS 1 86
696	1		Monetary	iascf-pfs	Conversion of Debt to Equity (iascf-pfs:eqy.cnv.dte.ttl)	IAS 1 86
697	-1		Monetary	iascf-pfs	Conversion of Equity to Debt (iascf-pfs:eqy.cnv.etc.ttl)	IAS 1 86
698	1		Monetary	iascf-pfs	Cash Dividends Declared After Balance Sheet Date (iascf-pfs:eqy.cdv.ebd.ttl)	IAS 1 86
699	-1		Monetary	iascf-pfs	Payments of Cash Dividends (iascf-pfs:eqy.cdv.pmt.ttl)	IAS 1 86
700	-1		Monetary	iascf-pfs	Issuance of Share Dividends (iascf-pfs:eqy.iss.sdv.ttl)	IAS 1 86
701	-1		Monetary	iascf-pfs	Issuance of in Kind Dividends (iascf-pfs:eqy.iss.kdv.ttl)	IAS 1 86
702	-1		Monetary	iascf-pfs	Issuance of Bonus Shares (iascf-pfs:eqy.iss.bns.ttl)	IAS 1 86
703	-1		Monetary	iascf-pfs	Capital Reduction (iascf-pfs:eqy.cpt.red.ttl)	IAS 1 86
704	1		Monetary	iascf-pfs	Reclassification of Assets (iascf-pfs:eqy.ast.rcs.ttl)	IAS 1 86
705	1		Monetary	iascf-pfs	Fundamental Errors Affecting Equity (iascf-pfs:eqy.fde.ttl)	IAS 1 86 c
706	1		Monetary	iascf-pfs	Change in Estimates Affecting Equity (iascf-pfs:eqy.cae.ttl)	IAS 1 86
707	1		Monetary	iascf-pfs	Change in Accounting Policy Affecting Equity (iascf-pfs:eqy.cap.ttl)	IAS 1 86 c
708	-1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Equity to Liability (iascf-pfs:eqy.rcs.fin.etl.ttl)	IAS 1 86
709	1		Monetary	iascf-pfs	Reclassification of Financial Instruments from Liability to Equity (iascf-pfs:eqy.rcs.fin.lte.ttl)	IAS 1 86
710	1		Monetary	iascf-pfs	Net Gains (Losses) Not Recognised in Income (iascf-pfs:eqy.gln.ttl)	IAS 1 86
711	-1		Monetary	iascf-pfs	Realisation of Cash Flow Hedges Removed from Equity (iascf-pfs:eqy.cfz.rlz.rmv.ttl)	IAS 1 86
712	-1		Monetary	iascf-pfs	Available for Sale Financial Instruments Realised (iascf-pfs:eqy.afs.fin.rlz.ttl)	IAS 1 86
713	1		Monetary	iascf-pfs	Surplus (Deficit) on Revaluation of Assets (iascf-pfs:eqy.sod.rvl.ast.ttl)	IAS 1 86
714	1		Monetary	iascf-pfs	Sale of Subscribed Capital (iascf-pfs:eqy.sbc.ssl.ttl)	IAS 1 86
715	-1		Monetary	iascf-pfs	Cancellation of Subscribed Capital (iascf-pfs:eqy.sbc.can.ttl)	IAS 1 86
716	1		Monetary	iascf-pfs	Foreign Currency Translation Effect (iascf-pfs:eqy.fct.ttl)	IAS 1 86
717	1		Monetary	iascf-pfs	Transfer from Share Premium (iascf-pfs:eqy.trx.shp.ttl)	IAS 1 86
718	1		Monetary	iascf-pfs	Deferred Tax Adjustment (iascf-pfs:eqy.mov.dta.ttl)	IAS 12 64; IAS 12 63; IAS 12 62 b
719	1		Monetary	iascf-pfs	Other Movements in Equity (iascf-pfs:eqy.mov.otr.ttl)	IAS 1 86
720	-1		Monetary	novartis	Effect of Agribusiness Spin-off (novartis:eq.effect.agribusiness.spin.off)	
721	1		Monetary	novartis	Fair Value Adjustment on Financial Instruments (novartis:eq.fair.value.adj.fin.inst)	
722	0		Monetary	novartis	Issue of Call Options on Novartis shares (novartis:eq.issue.call.options)	
723	1		Monetary	novartis	Issue of Put Options on Novartis shares (novartis:eq.issue.put.options)	
724	1		Monetary	iascf-pfs	Equity, Total, Restated Balance (iascf-pfs:eqy.rsm.ttl)	IAS 1 86 f
725	1		Monetary	iascf-pfs	Equity, Total, Prior Period Adjustments (iascf-pfs:eqy.rsm.ppa.ttl)	IAS 1 86 f
726	1		Monetary	iascf-pfs	Equity, Total, Beginning Balance, Originally Stated (iascf-pfs:eqy.rsm.beg.ttl)	IAS 1 86 f
727	0		Monetary	novartis	Reserves, Total, Ending Balance (novartis:eqy.ttl.nov)	IAS 1 86 f
728	1		Monetary	novartis	Reserves, Total, Changes (novartis:eqy.flw.ttl.nov)	IAS 1 86 f
729	1		Monetary	novartis	Equity Movements Resulting from a Business Combination (N) (novartis:eqy.mov.bzc.ttl.nov)	IAS 1 86

ID	Weight	Bal	Type	NS	Label	Reference
730	1		Monetary	novartis	Profit (Loss) for Period (N) (novartis:eqy.pls.ttl.nov)	IAS 1 86 a
731	-1		Monetary	novartis	Purchase of Treasury Shares (N) (novartis:eqy.tsh.pur.ttl.nov)	IAS 1 86
732	-1		Monetary	novartis	Payments of Cash Dividends (N) (novartis:eqy.cdv.pmt.ttl.nov)	IAS 1 86
733	1		Monetary	novartis	Foreign Currency Translation Effect (N) (novartis:eqy.fct.ttl.nov)	IAS 1 86
734	1		Monetary	novartis	Transfer from Share Premium (N) (novartis:eqy.trx.shp.ttl.nov)	IAS 1 86
735	1		Monetary	novartis	Other Movements in Equity (novartis:eqy.mov.otr.ttl.nov)	IAS 1 86
736	-1		Monetary	novartis	Effect of Agribusiness Spin-off (novartis:res.effect.agribusiness.spin.off)	
737	1		Monetary	novartis	Fair Value Adjustment on Financial Instruments (novartis:res.fair.value.adj.fin.inst)	
738	1		Monetary	novartis	Issue of Call Options on Novartis shares (novartis:res.issue.call.options)	
739	1		Monetary	novartis	Issue of Put Options on Novartis shares (novartis:res.issue.put.options)	
740	1		Monetary	novartis	Reserves, Total, Restated Balance (novartis:eqy.rsm.ttl.nov)	IAS 1 86 f
741	1		Monetary	novartis	Reserves, Total, Prior Period Adjustments (novartis:eqy.rsm.ppa.ttl.nov)	IAS 1 86 f
742	1		Monetary	novartis	Reserves, Total, Beginning Balance, Originally Stated (novartis:eqy.rsm.beg.ttl.nov)	IAS 1 86 f
743	0			iascf-pfs	Alternative Balance Sheet Elements (abstract) (iascf-pfs:abs)	IAS-SC
744	0	debit	Monetary	iascf-pfs	Other Financial Assets, Total (iascf-pfs:ast.ofa.ttl)	IAS 1 55; IAS 1 65
745	1	debit	Monetary	iascf-pfs	Other Financial Assets, Current ... (iascf-pfs:ast.ofa.cur)	IAS 1 66 c
746	1	debit	Monetary	iascf-pfs	Other Financial Assets, Non Current ... (iascf-pfs:ast.ofa.ncr)	IAS 1 66 c
747	0	debit	Monetary	iascf-pfs	Trade and Other Receivables, Net, Total (iascf-pfs:ast.tor.ttl)	IAS 32; IAS 1 66 f; IAS 39
748	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Current ... (iascf-pfs:ast.tor.ttl.cur)	IAS 1 66 f
749	1	debit	Monetary	iascf-pfs	Trade and Other Receivables, Non Current ... (iascf-pfs:ast.tor.ttl.ncr)	IAS 1 66 f
750	0	debit	Monetary	iascf-pfs	Prepayments, Total (iascf-pfs:ast.ppt.ttl)	IAS-SC
751	1	debit	Monetary	iascf-pfs	Prepayments, Current (iascf-pfs:ast.ppt.cur)	IAS-CP
752	1	debit	Monetary	iascf-pfs	Prepayments, Non Current (iascf-pfs:ast.ppt.ncr)	IAS 1 73 b
753	0	debit	Monetary	iascf-pfs	Other Assets, Total (iascf-pfs:ast.otr.ttl)	IAS-CP
754	1	debit	Monetary	iascf-pfs	Other Assets, Current (iascf-pfs:ast.otr.cur)	IAS-CP
755	1	debit	Monetary	iascf-pfs	Other Assets, Non Current (iascf-pfs:ast.otr.ncr)	IAS-CP
756	0	credit	Monetary	iascf-pfs	Borrowings, Total (iascf-pfs:lqy.lia.brw.ttl)	IAS 32
757	1	credit	Monetary	iascf-pfs	Borrowings, Current ... (iascf-pfs:lqy.lia.brw.cur)	IAS-CP
758	1	credit	Monetary	iascf-pfs	Borrowings, Non Current ... (iascf-pfs:lqy.lia.brw.ncr)	IAS 1 66 k
759	0	credit	Monetary	iascf-pfs	Deferred Income, Total (iascf-pfs:lqy.lia.dic.ttl)	IAS 32 47
760	0	credit	Monetary	iascf-pfs	Deferred Income, Current ... (iascf-pfs:lqy.lia.dic.cur)	IAS-CP
761	0	credit	Monetary	iascf-pfs	Deferred Income, Non Current ... (iascf-pfs:lqy.lia.dic.ncr)	IAS-CP
762	0	credit	Monetary	iascf-pfs	Provisions, Total (iascf-pfs:abs.prv.ttl)	IAS 37 84 a
763	1	credit	Monetary	iascf-pfs	Provisions, Current ... (iascf-pfs:lqy.lia.prv.cur)	IAS 1 66 j
764	1	credit	Monetary	iascf-pfs	Provisions, Non Current ... (iascf-pfs:lqy.lia.prv.ncr)	IAS 1 66 j
765	0	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Total (iascf-pfs:abs.peb.obl.ttl)	IAS 1 67
766	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Current (iascf-pfs:lqy.lia.peo.cur)	IAS 19; IAS 19 120 c i

ID	Weight	Bal	Type	NS	Label	Reference
767	1	credit	Monetary	iascf-pfs	Post Employment Benefit Obligation, Non Current (iascf-pfs:lqy.lia.peo.ncr)	IAS 19 120 c ii; IAS 19 120 c i
768	0	credit	Monetary	iascf-pfs	Trade and Other Payables, Total (iascf-pfs:abs.top.ttl)	IAS 32 47
769	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Current ... (iascf-pfs:lqy.lia.top.cur)	IAS 1 66 h
770	1	credit	Monetary	iascf-pfs	Trade and Other Payables, Non Current ... (iascf-pfs:lqy.lia.top.ncr)	IAS 1 66 h
771	0	credit	Monetary	iascf-pfs	Other Liabilities, Total (iascf-pfs:abs.lia.otr.ttl)	IAS-CP
772	1	credit	Monetary	iascf-pfs	Other Liabilities, Current (iascf-pfs:lqy.lia.otr.cur)	IAS-CP
773	1	credit	Monetary	iascf-pfs	Other Liabilities, Non Current (iascf-pfs:lqy.lia.otr.ncr)	IAS-CP