

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
1				iascf-edap	<b>Explanatory Disclosures and Accounting Policies (abstract)</b> (iascf-edap:ExplanatoryDisclosuresAccountingPolicies)	IAS 1 7 e; IAS 1; IAS 1 91
2	0			iascf-edap	<b>Accounting Policies (abstract)</b> (iascf-edap:AccountingPolicies)	IAS 1 91 a; IAS 1 97
3	0			iascf-edap	<b>Overall Considerations (abstract)</b> (iascf-edap:OverallConsiderations)	IAS-SC
4	0	String		iascf-edap	Entity Information (iascf-edap:EntityInformation)	IAS-SC
5	0	String		iascf-edap	Name of Reporting Entity (iascf-edap:NameReportingEntity)	IAS 1 46 a
6	0	String		iascf-edap	Domicile (iascf-edap:Domicile)	IAS 1 102 a
7	0	String		iascf-edap	Legal Form (iascf-edap:LegalForm)	IAS 1 102 a
8	0	String		iascf-edap	Country of Incorporation (iascf-edap:CountryIncorporation)	IAS 1 102 a
9	0	String		iascf-edap	Address of Registered Office or Principal Place of Business (iascf-edap:AddressRegisteredOfficePrincipalPlaceBusiness)	IAS 1 102 a
10	0	String		iascf-edap	Description of Operations and Principal Activities (iascf-edap:DescriptionOperationsPrincipalActivities)	IAS 1 102 b
11	0	String		iascf-edap	Name of Parent Entity (iascf-edap:NameParentEntity)	IAS 1 102 c
12	0	String		iascf-edap	Name of Ultimate Parent Entity of Group (iascf-edap:NameUltimateParentEntityGroup)	IAS 1 102 c
13	0	String		iascf-edap	Number of Employees at End of Period or Average Over Period (iascf-edap:NumberEmployeesEndPeriodAverageOverPeriod)	IAS 1 102 d
14	0	String		iascf-edap	Going Concern Information (iascf-edap:GoingConcernInformation)	IAS 1 23
15	0	String		iascf-edap	Statement About Doubt Upon Entity's Ability to Continue as a Going Concern (iascf-edap:StatementDoubtUponEntitysAbilityContinueGoingConcern)	IAS 1 23
16	0	String		iascf-edap	Statement that Financial Statements have Not Been Prepared on Going Concern Basis and Reasons Why (iascf-edap:StatementFinancialStatementsNotBeenPreparedGoingConcernBasis ReasonsWhy)	IAS 1 23
17	0	String		iascf-edap	Basis of Presentation if Not Going Concern (iascf-edap:BasisPresentationNotGoingConcern)	IAS 1 23
18	0	String		iascf-edap	Reason Not Going Concern (iascf-edap:ReasonNotGoingConcern)	IAS 1 23
19	0	String		iascf-edap	Presentation of Financial Statements (iascf-edap:PresentationFinancialStatements)	IAS 1 46
20	0	String		iascf-edap	Financial Statement Dates (iascf-edap:FinancialStatementDates)	IAS 1 46 c
21	0	String		iascf-edap	Nature of Financial Statements (Consolidated or Individual) (iascf-edap:NatureFinancialStatementsConsolidatedIndividual)	IAS 1 46 b
22	0	String		iascf-edap	Consolidated Financial Statements Not Reported (iascf-edap:ConsolidatedFinancialStatementsNotReported)	IAS 27 8
23	0	String		iascf-edap	Reasons Why Consolidated Financial Statements have Not Been Produced (iascf-edap:ReasonsWhyConsolidatedFinancialStatementsNotBeenProduced)	IAS 27 8
24	0	String		iascf-edap	Bases on Which Subsidiaries are Accounted For in Separate Financial Statements (iascf-edap:BasesSubsidiariesAccountedSeparateFinancialStatements)	IAS 27 8
25	0	String		iascf-edap	Name of Registered Office of Parent Company that Publishes Consolidated Financial Statements (iascf-edap:NameRegisteredOfficeParentCompanyPublishesConsolidatedFina ncialStatements)	IAS 27 8

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Insustrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
26	0		String	iascf-edap	Proportion of Items to Which Different Accounting Policies Applied (iascf-edap:ProportionItemsDifferentAccountingPoliciesApplied)	IAS 27 21
27	0		String	iascf-edap	Reporting Currency (iascf-edap:ReportingCurrency)	SIC 30 8; SIC 19 10; IAS 1 46 d
28	0		String	iascf-edap	Reason for Using Different Measurement Currency from Currency of Country in Which Entity is Domiciled (iascf-edap:ReasonUsingDifferentMeasurementCurrencyCurrencyCountryEntityDomiciled)	SIC 19 10 a; IAS 21 43
29	0		String	iascf-edap	Reason for Any Change in Measurement or Reporting Currency (iascf-edap:ReasonChangeMeasurementReportingCurrency)	IAS 21 43; SIC 19 10 b
30	0		String	iascf-edap	Level of Precision in Financial Statement Figures (iascf-edap:LevelPrecisionFinancialStatementFigures)	IAS 1 46 e
31	0		String	iascf-edap	Basis of Presentation of Financial Statements (iascf-edap:BasisPresentationFinancialStatements)	IAS 1 91 a
32	0		String	iascf-edap	Authorisation of Financial Statements (iascf-edap:AuthorisationFinancialStatements)	IAS 10 16
33	0		Date	iascf-edap	Date of Authorisation for Issue (iascf-edap:DateAuthorisationIssue)	IAS 10 16
34	0		String	iascf-edap	Body that Gave Authorisation (iascf-edap:BodyGaveAuthorisation)	IAS 10 16
35	0		String	iascf-edap	Disclosure of Power to Amend After Issue (iascf-edap:DisclosurePowerAmendAfterIssue)	IAS 10 16
36	0		String	iascf-edap	Reclassification of Financial Statement Items (iascf-edap:ReclassificationFinancialStatementItems)	IAS 1 40
37	0		Tuple	iascf-edap	<b>Reclassification of Financial Statement Item</b> (iascf-edap:ReclassificationFinancialStatementItem)	IAS 1 40
38	0		String	iascf-edap	Description of Reclassification (iascf-edap:DescriptionReclassification)	IAS 1 40
39	0		String	iascf-edap	Reason for Change in Classification (iascf-edap:ReasonChangeClassification)	IAS 1 40
40	0		String	iascf-edap	Item Type Reclassified (iascf-edap:ItemTypeReclassified)	IAS 1 40
41	0		Monetary	iascf-edap	Amount of Reclassification (iascf-edap:AmountReclassification)	IAS 1 40
42	0		String	iascf-edap	Reason for Not Reclassifying and Nature of Changes that Would have Been Made (iascf-edap:ReasonNotReclassifyingNatureChangesBeen)	IAS 1 40
43	0		String	iascf-edap	Change in Reporting Period (iascf-edap:ChangeReportingPeriod)	IAS 1 49
44	0		String	iascf-edap	Description of Change in Reporting Period (iascf-edap:DescriptionChangeReportingPeriod)	IAS 1 49
45	0		String	iascf-edap	Reason for Change in Reporting Period (iascf-edap:ReasonChangeReportingPeriod)	IAS 1 49 a
46	0		String	iascf-edap	Disclosure that Comparatives are Not Comparable (iascf-edap:DisclosureComparativesNotComparable)	IAS 1 49 b
47	0		String	iascf-edap	IAS Compliance and Adoption (iascf-edap:IASComplianceAdoption)	IAS 1 10
48	0		String	iascf-edap	First Time Application of IAS as Basis of Presentation of Financial Statements (iascf-edap:FirstTimeApplicationIASBasisPresentationFinancialStatements)	SIC 8 7
49	0		String	iascf-edap	Fact that Amount of Adjustment of Retained Earnings Opening Balance Cannot be Determined when First Applying IAS (iascf-edap:FactAmountAdjustmentRetainedEarningsOpeningBalanceCannotDeterminedFirstApplyingIAS)	SIC 8 7 a
50	0		String	iascf-edap	Fact that Comparatives Cannot be Provided when First Applying IAS (iascf-edap:FactComparativesCannotProvidedFirstApplyingIAS)	SIC 8 7 b

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
51	0		String	iascf-edap	For Each IAS that Permits a Choice of Transitional Policy, Policy Adopted when First Applying IAS (iascf-edap:EachIASPermitsChoiceTransitionalPolicyPolicyAdoptedFirstApplyin gIAS)	SIC 8 7 c
52	0		String	iascf-edap	Statement of IAS Compliance (iascf-edap:StatementIASCompliance)	IAS 1 11
53	0		String	iascf-edap	Management Conclusion on Fair Presentation (iascf-edap:ManagementConclusionFairPresentation)	IAS 1 13 a
54	0		String	iascf-edap	Compliance with Other IAS (iascf-edap:ComplianceOtherIAS)	IAS 1 13 b
55	0		String	iascf-edap	Details of Departures from IAS (iascf-edap:DetailsDeparturesIAS)	IAS 1 13 c
56	0		Tuple	iascf-edap	<b>Departure from IAS (iascf-edap:DepartureFromIAS)</b>	IAS 1 13 c
57	0		String	iascf-edap	IAS Standard Departed from (iascf-edap:IASStandardDeparted)	IAS 1 13 c
58	0		String	iascf-edap	Nature of Departure (iascf-edap:NatureDeparture)	IAS 1 13 c
59	0		String	iascf-edap	Treatment Required by Standard (iascf-edap:TreatmentRequiredStandard)	IAS 1 13 c
60	0		String	iascf-edap	Why Treatment is Misleading (iascf-edap:WhyTreatmentMisleading)	IAS 1 13 c
61	0		String	iascf-edap	Financial Impact of Departure from IAS (iascf-edap:FinancialImpactDepartureIAS)	IAS 1 13 d
62	0		Monetary	iascf-edap	Financial Impact of Non Compliance on Net Income (iascf-edap:FinancialImpactNonComplianceNetIncome)	IAS 1 13 d
63	0		Monetary	iascf-edap	Financial Impact of Non Compliance on Liabilities (iascf-edap:FinancialImpactNonComplianceLiabilities)	IAS 1 13 d
64	0		Monetary	iascf-edap	Financial Impact of Non Compliance on Equity (iascf-edap:FinancialImpactNonComplianceEquity)	IAS 1 13 d
65	0		Monetary	iascf-edap	Financial Impact of Non Compliance on Cash Flows (iascf-edap:FinancialImpactNonComplianceCashFlows)	IAS 1 13 d
66	0		Monetary	iascf-edap	Financial Impact of Non Compliance on Assets (iascf-edap:FinancialImpactNonComplianceAssets)	IAS 1 13 d
67	0		String	iascf-edap	Early or Future Adoption of International Accounting Standard (iascf-edap:EarlyFutureAdoptionInternationalAccountingStandard)	IAS 8 46
68	0		String	iascf-edap	Nature of Future Changes in Accounting Policy Due to Future Adoption of an IAS (iascf-edap:NatureFutureChangesAccountingPolicyDueFutureAdoptionIAS)	IAS 8 48
69	0		String	iascf-edap	Estimated Impact of Future Change in Accounting Policy Due to Future Adoption of an IAS (iascf-edap:EstimatedImpactFutureChangeAccountingPolicyDueFutureAdoptio nIAS)	IAS 8 48
70	0		Tuple	iascf-edap	<b>Standards that have Been Adopted by Reporting Entity Before Effective Date (iascf-edap:StandardsBeenAdoptedReportingEntityBeforeEffectiveDate)</b>	IAS 1 19
71	0		String	iascf-edap	Standard Adopted Before Effective Date (iascf-edap:StandardAdoptedBeforeEffectiveDate)	IAS 1 19
72	0		String	iascf-edap	Comments Relating to Standard Adopted Before Effective Date (iascf-edap:CommentsRelatingStandardAdoptedBeforeEffectiveDate)	IAS 1 19
73	0			iascf-edap	<b>Assets Policies (abstract) (iascf-edap:AssetsPolicies)</b>	IAS 1 97
74	0		String	iascf-edap	Property, Plant and Equipment Policy (iascf-edap:PropertyPlantEquipmentPolicy)	IAS 1 99 e

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ID	Weight	Bal	Type	NS	Label	Reference
75	0		String	iascf-edap	Measurement Basis for Property, Plant and Equipment (Cost or Valuation) (iascf-edap:MeasurementBasisPropertyPlantEquipmentCostValuation)	IAS 16 60 a
76	0		String	iascf-edap	Measurement Basis for Buildings (iascf-edap:MeasurementBasisBuildings)	IAS 16 60 a
77	0		String	iascf-edap	Measurement Basis for Plant and Equipment (iascf-edap:MeasurementBasisPlantEquipment)	IAS 16 60 a
78	0		String	iascf-edap	Measurement Basis for Fixtures and Fittings (iascf-edap:MeasurementBasisFixturesFittings)	IAS 16 60 a
79	0		String	iascf-edap	Measurement Basis for Motor Vehicles (iascf-edap:MeasurementBasisMotorVehicles)	IAS 16 60 a
80	0		String	iascf-edap	Measurement Basis for Leasehold Improvements (iascf-edap:MeasurementBasisLeaseholdImprovements)	IAS 16 60 a
81	0		String	iascf-edap	Measurement Basis for Other Property, Plant and Equipment (iascf-edap:MeasurementBasisOtherPropertyPlantEquipment)	IAS 16 60 a
82	0		String	iascf-edap	Depreciation Methods for Property, Plant and Equipment (iascf-edap:DepreciationMethodsPropertyPlantEquipment)	IAS 16 60 b
83	0		String	iascf-edap	Depreciation Method for Buildings (iascf-edap:DepreciationMethodBuildings)	IAS 16 60 b
84	0		String	iascf-edap	Depreciation Method for Plant and Equipment (iascf-edap:DepreciationMethodPlantEquipment)	IAS 16 60 b
85	0		String	iascf-edap	Depreciation Method for Fixtures and Fittings (iascf-edap:DepreciationMethodFixturesFittings)	IAS 16 60 b
86	0		String	iascf-edap	Depreciation Method for Motor Vehicles (iascf-edap:DepreciationMethodMotorVehicles)	IAS 16 60 b
87	0		String	iascf-edap	Amortisation Method for Leasehold Improvements (iascf-edap:AmortisationMethodLeaseholdImprovements)	IAS 16 60 b
88	0		String	iascf-edap	Depreciation Method for Other Property, Plant and Equipment (iascf-edap:DepreciationMethodOtherPropertyPlantEquipment)	IAS 16 60 b
89	0		String	iascf-edap	Estimated Useful Lives or Depreciation Rates for Property, Plant and Equipment (iascf-edap:EstimatedUsefulLivesDepreciationRatesPropertyPlantEquipment)	IAS 16 60 c
90	0		String	iascf-edap	Method Used for Depreciating Property, Plant and Equipment (Life or Rate) (iascf-edap:MethodUsedDepreciatingPropertyPlantEquipmentLifeRate)	IAS 16 60 c
91	0		String	iascf-edap	Life or Rate for Buildings (iascf-edap:LifeRateBuildings)	IAS 16 60 c
92	0		Decimal	iascf-edap	Minimum Life or Rate for Buildings (iascf-edap:MinimumLifeRateBuildings)	IAS 16 60 c
93	0		Decimal	iascf-edap	Maximum Life or Rate for Buildings (iascf-edap:MaximumLifeRateBuildings)	IAS 16 60 c
94	0		String	iascf-edap	Life or Rate for Plant and Equipment (iascf-edap:LifeRatePlantEquipment)	IAS 16 60 c
95	0		Decimal	iascf-edap	Minimum Life or Rate for Plant and Equipment (iascf-edap:MinimumLifeRatePlantEquipment)	IAS 16 60 c
96	0		Decimal	iascf-edap	Maximum Life or Rate for Plant and Equipment (iascf-edap:MaximumLifeRatePlantEquipment)	IAS 16 60 c
97	0		String	iascf-edap	Life or Rate for Fixtures and Fittings (iascf-edap:LifeRateFixturesFittings)	IAS 16 60 c
98	0		Decimal	iascf-edap	Minimum Life or Rate for Fixtures and Fittings (iascf-edap:MinimumLifeRateFixturesFittings)	IAS 16 60 c
99	0		Decimal	iascf-edap	Maximum Life or Rate for Fixtures and Fittings (iascf-edap:MaximumLifeRateFixturesFittings)	IAS 16 60 c
100	0		String	iascf-edap	Life or Rate for Motor Vehicles (iascf-edap:LifeRateMotorVehicles)	IAS 16 60 c

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ID	Weight	Bal	Type	NS	Label	Reference
101	0		Decimal	iascf-edap	Minimum Life or Rate for Motor Vehicles (iascf-edap:MinimumLifeRateMotorVehicles)	IAS 16 60 c
102	0		Decimal	iascf-edap	Maximum Life or Rate for Motor Vehicles (iascf-edap:MaximumLifeRateMotorVehicles)	IAS 16 60 c
103	0		String	iascf-edap	Life or Rate for Leasehold Improvements (iascf-edap:LifeRateLeaseholdImprovements)	IAS 16 60 c
104	0		Decimal	iascf-edap	Minimum Life or Rate for Leasehold Improvements (iascf-edap:MinimumLifeRateLeaseholdImprovements)	IAS 16 60 c
105	0		Decimal	iascf-edap	Maximum Life or Rate for Leasehold Improvements (iascf-edap:MaximumLifeRateLeaseholdImprovements)	IAS 16 60 c
106	0		String	iascf-edap	Life or Rate for Other Property, Plant and Equipment (iascf-edap:LifeRateOtherPropertyPlantEquipment)	IAS 16 60 c
107	0		Decimal	iascf-edap	Minimum Life or Rate for Other Property, Plant and Equipment (iascf-edap:MinimumLifeRateOtherPropertyPlantEquipment)	IAS 16 60 c
108	0		Decimal	iascf-edap	Maximum Life or Rate for Other Property, Plant and Equipment (iascf-edap:MaximumLifeRateOtherPropertyPlantEquipment)	IAS 16 60 c
109	0		String	iascf-edap	Depreciation Method for Revalued Assets (iascf-edap:DepreciationMethodRevaluedAssets)	IAS 16 33
110	0		String	iascf-edap	Policy for Estimating Site Restoration Costs (iascf-edap:PolicyEstimatingSiteRestorationCosts)	IAS 16 61 b
111	0		String	iascf-edap	Investment Property Policy (iascf-edap:InvestmentPropertyPolicy)	IAS 1 99 h
112	0		String	iascf-edap	Basis Used for Subsequent Measurement (iascf-edap:BasisUsedSubsequentMeasurement)	IAS 40 66 b
113	0		String	iascf-edap	Subsequent Measurement Using Cost Model (iascf-edap:SubsequentMeasurementUsingCostModel)	IAS 1 99 h
114	0		String	iascf-edap	Methods and Significant Assumptions for Fair Values (iascf-edap:MethodsSignificantAssumptionsFairValues)	IAS 40 66 b
115	0		String	iascf-edap	Estimated Useful Lives or Depreciation Rates (iascf-edap:EstimatedUsefulLivesDepreciationRates)	IAS 40 69 b
116	0		String	iascf-edap	Method Used for Depreciating Investment Property (Life or Rate) (iascf-edap:MethodUsedDepreciatingInvestmentPropertyLifeRate)	IAS 40 69 a
117	0		String	iascf-edap	Life or Rate for Investment Property (iascf-edap:LifeRateInvestmentProperty)	IAS 40 69 b
118	0		Decimal	iascf-edap	Minimum Life or Rate for Investment Property (iascf-edap:MinimumLifeRateInvestmentProperty)	IAS 40 69 b
119	0		Decimal	iascf-edap	Maximum Life or Rate for Investment Property (iascf-edap:MaximumLifeRateInvestmentProperty)	IAS 40 69 b
120	0		String	iascf-edap	Intangible Assets Policy (iascf-edap:IntangibleAssetsPolicy)	IAS 1 99 e
121	0		String	iascf-edap	Recognition and Measurement Basis of Intangible Assets (iascf-edap:RecognitionMeasurementBasisIntangibleAssets)	IAS 1 99 e
122	0		String	iascf-edap	Internally Generated Intangible Assets, Research and Development (iascf-edap:RecognitionMeasurementBasisIntangibleAssetsInternallyGeneratedIntangibleAssetsResearchDevelopment)	IAS 1 99 e
123	0		String	iascf-edap	Goodwill (iascf-edap:RecognitionMeasurementBasisIntangibleAssetsGoodwill)	IAS 1 99 e
124	0		String	iascf-edap	Negative Goodwill (iascf-edap:RecognitionMeasurementBasisIntangibleAssetsNegativeGoodwill)	IAS 1 99 e

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
125	0		String	iascf-edap	Patents, Trademarks and Other Rights (iascf-edap:RecognitionMeasurementBasisIntangibleAssetsPatentsTrademarksOtherRights)	IAS 1 99 e
126	0		Monetary	iascf-edap	Computer Software (iascf-edap:RecognitionMeasurementBasisIntangibleAssetsComputerSoftware)	IAS 1 99 e
127	0		String	iascf-edap	Other Intangible Assets (iascf-edap:RecognitionMeasurementBasisIntangibleAssetsOtherIntangibleAssets)	IAS 1 99 e
128	0		String	iascf-edap	Amortisation Methods for Intangible Assets (iascf-edap:AmortisationMethodsIntangibleAssets)	IAS 38 107 b; IAS 1 99 e
129	0		String	iascf-edap	Amortisation Method for Development Costs (iascf-edap:AmortisationMethodDevelopmentCosts)	IAS 38 107 b
130	0		String	iascf-edap	Amortisation Method for Goodwill (iascf-edap:AmortisationMethodGoodwill)	IAS 38 107 b
131	0		String	iascf-edap	Amortisation Method for Negative Goodwill (iascf-edap:AmortisationMethodNegativeGoodwill)	IAS 38 107 b
132	0		String	iascf-edap	Amortisation Method for Patents, Trademarks and Other Rights (iascf-edap:AmortisationMethodPatentsTrademarksOtherRights)	IAS 38 107 b
133	0		String	iascf-edap	Amortisation Method for Computer Software (iascf-edap:AmortisationMethodForComputerSoftware)	IAS 38 107 b
134	0		String	iascf-edap	Amortisation Method for Other Intangible Assets (iascf-edap:AmortisationMethodOtherIntangibleAssets)	IAS 38 107 b
135	0		String	iascf-edap	Estimated Useful Lives or Amortisation Rates Used for Intangible Assets (iascf-edap:EstimatedUsefulLivesAmortisationRatesUsedIntangibleAssets)	IAS 38 107 a; IAS 22 88 a; IAS 22 91 b
136	0		String	iascf-edap	Method Used for Amortising Intangible Assets (Life or Rate) (iascf-edap:MethodUsedAmortisingIntangibleAssetsLifeRate)	IAS 38 107 b
137	0		String	iascf-edap	Life or Rate for Development Costs (iascf-edap:LifeRateDevelopmentCosts)	IAS 38 107 a
138	0		Decimal	iascf-edap	Minimum Life or Rate for Development Costs (iascf-edap:MinimumLifeRateDevelopmentCosts)	IAS 38 107 a
139	0		Decimal	iascf-edap	Maximum Life or Rate for Development Costs (iascf-edap:MaximumLifeRateDevelopmentCosts)	IAS 38 107 a
140	0		String	iascf-edap	Life or Rate for Goodwill (iascf-edap:LifeRateGoodwill)	IAS 38 107 a
141	0		Decimal	iascf-edap	Minimum Life or Rate for Goodwill (iascf-edap:MinimumLifeRateGoodwill)	IAS 38 107 a
142	0		Decimal	iascf-edap	Maximum Life or Rate for Goodwill (iascf-edap:MaximumLifeRateGoodwill)	IAS 38 107 a
143	0		String	iascf-edap	Life or Rate for Negative Goodwill (iascf-edap:LifeRateNegativeGoodwill)	IAS 38 107 a
144	0		Decimal	iascf-edap	Minimum Life or Rate for Negative Goodwill (iascf-edap:MinimumLifeRateNegativeGoodwill)	IAS 38 107 a
145	0		Decimal	iascf-edap	Maximum Life or Rate for Negative Goodwill (iascf-edap:MaximumLifeRateNegativeGoodwill)	IAS 38 107 a
146	0		String	iascf-edap	Life or Rate for Patents, Trademarks and Other Rights (iascf-edap:LifeRatePatentsTrademarksOtherRights)	IAS 38 107 a
147	0		Decimal	iascf-edap	Minimum Life or Rate for Patents, Trademarks and Other Rights (iascf-edap:MinimumLifeRatePatentsTrademarksOtherRights)	IAS 38 107 a
148	0		Decimal	iascf-edap	Maximum Life or Rate for Patents, Trademarks and Other Rights (iascf-edap:MaximumLifeRatePatentsTrademarksOtherRights)	IAS 38 107 a
149	0		String	iascf-edap	Life or Rate for Computer Software (iascf-edap:LifeRateComputerSoftware)	IAS 38 107 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
150	0		Decimal	iascf-edap	Minimum Life or Rate for Computer Software (iascf-edap:MinimumLifeRateComputerSoftware)	IAS 38 107 a
151	0		Decimal	iascf-edap	Maximum Life or Rate for Computer Software (iascf-edap:MaximumLifeRateComputerSoftware)	IAS 38 107 a
152	0		String	iascf-edap	Life or Rate for Other Intangible Assets (iascf-edap:LifeRateOtherIntangibleAssets)	IAS 38 107 a
153	0		Decimal	iascf-edap	Minimum Life or Rate for Other Intangible Assets (iascf-edap:MinimumLifeRateOtherIntangibleAssets)	IAS 38 107 a
154	0		Decimal	iascf-edap	Maximum Life or Rate for Other Intangible Assets (iascf-edap:MaximumLifeRateOtherIntangibleAssets)	IAS 38 107 a
155	0		String	iascf-edap	Biological Assets Policy (iascf-edap:BiologicalAssetsPolicy)	IAS 41 49 c; IAS 41 47
156	0		String	iascf-edap	Methods and Significant Assumptions Applied in Determining Fair Value of Agricultural Produce and Biological Assets (iascf-edap:MethodsSignificantAssumptionsAppliedDeterminingFairValueAgricult uralProduceBiologicalAssets)	IAS 41 47
157	0		String	iascf-edap	Financial Risk Management Strategies Related to Agricultural Activity (iascf-edap:FinancialRiskManagementStrategiesRelatedAgriculturalActivity)	IAS 41 49 c
158	0		String	iascf-edap	Investments in Subsidiaries Policy (iascf-edap:InvestmentsSubsidiariesPolicy)	IAS 27 32 c; IAS 1 99 b
159	0		String	iascf-edap	Accounting for Subsidiaries in Parent's Separate Financial Statements (iascf-edap:AccountingSubsidiariesParentsSeparateFinancialStatements)	IAS 1 99 b; IAS 27 32 c
160	0		String	iascf-edap	Investments in Associates Policy (iascf-edap:InvestmentsAssociatesPolicy)	IAS 1 99 b; IAS 28 27 b; IAS 1 99 i
161	0		String	iascf-edap	Accounting for Associates in Parent's Separate Financial Statements (iascf-edap:AccountingAssociatesParentsSeparateFinancialStatements)	IAS 1 99 b; IAS 28 27 b
162	0		String	iascf-edap	Accounting for Associates in Consolidated Accounts (iascf-edap:AccountingAssociatesConsolidatedAccounts)	IAS 28 27 b; IAS 1 99 b
163	0		String	iascf-edap	Investments in Joint Ventures Policy (iascf-edap:InvestmentsJointVenturesPolicy)	IAS 1 99 d; IAS 1 99 i
164	0		String	iascf-edap	Accounting for Joint Ventures in Parent's Separate Financial Statements (iascf-edap:AccountingJointVenturesParentsSeparateFinancialStatements)	IAS 1 99 i; IAS 1 99 d
165	0		String	iascf-edap	Accounting for Joint Ventures in Consolidated Accounts (iascf-edap:AccountingJointVenturesConsolidatedAccounts)	IAS 1 99 i; IAS 1 99 d
166	0		String	iascf-edap	Deferred Tax Assets Policy (iascf-edap:DeferredTaxAssetsPolicy)	IAS 1 99 m
167	0		String	iascf-edap	Hedging Instruments Policy (iascf-edap:HedgingInstrumentsPolicy)	IAS 1 99 p; IAS 39 169
168	0		String	iascf-edap	Cash Flow Hedge (iascf-edap:CashFlowHedge)	IAS 39 169 a; IAS 1 99 p
169	0		String	iascf-edap	Fair Value Hedge (iascf-edap:FairValueHedge)	IAS 39 169 a; IAS 1 99 p
170	0		String	iascf-edap	Hedge of Net Investment (iascf-edap:HedgeNetInvestment)	IAS 1 99 p; IAS 39 169 a
171	0		String	iascf-edap	Inventories Policy (iascf-edap:InventoriesPolicy)	IAS 1 99 l
172	0		String	iascf-edap	Inventory Measurement Policy (iascf-edap:InventoryMeasurementPolicy)	IAS 1 99 l; IAS 2 34 a
173	0		String	iascf-edap	Inventory Cost Formulas (iascf-edap:InventoryCostFormulas)	IAS 2 34 a
174	0		String	iascf-edap	Trade and Other Receivables Policy (iascf-edap:TradeOtherReceivablesPolicy)	IAS 32 47 b
175	0		String	iascf-edap	Trade Receivables Policy (iascf-edap:TradeReceivablesPolicy)	IAS 32 47 b; IAS 32 A4; IAS 1 99 i
176	0		String	iascf-edap	Bad and Doubtful Debts Policy (iascf-edap:BadDoubtfulDebtsPolicy)	IAS 32 47 b
177	0		String	iascf-edap	Notes, Advances and Loans Receivable Policy (iascf-edap:NotesAdvancesLoansReceivablePolicy)	IAS 32 47 b; IAS 32 A4

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
178	0		String	iascf-edap	Bonds Receivable Policy (iascf-edap:BondsReceivablePolicy)	IAS 32 47 b; IAS 1 99 i; IAS 32 A4
179	0		String	iascf-edap	Finance Lease Receivables Policy (iascf-edap:FinanceLeaseReceivablesPolicy)	IAS 32 47 b; IAS 32 A6; IAS 1 99 j
180	0		String	iascf-edap	Other Receivables Policy (iascf-edap:OtherReceivablesPolicy)	IAS 32 47 b
181	0		String	iascf-edap	Prepayments Policy (iascf-edap:PrepaymentsPolicy)	IAS-SC
182	0		String	iascf-edap	Cash and Cash Equivalents Policy (iascf-edap:CashCashEquivalentsPolicy)	IAS 1 99 r; IAS 32 47 b
183	0		String	iascf-edap	Definition of Cash and Cash Equivalents (iascf-edap:DefinitionCashCashEquivalents)	IAS 1 99 r; IAS 32 47 b
184	0		String	iascf-edap	Bank Overdraft Policy (iascf-edap:BankOverdraftPolicy)	IAS 1 99 r; IAS 32 47 b
185	0		String	iascf-edap	Leases as Lessor Policy (iascf-edap:LeasesLessorPolicy)	IAS 1 99 j
186	0		String	iascf-edap	Finance Leases as Lessor Policy (iascf-edap:FinanceLeasesLessorPolicy)	IAS 1 99 j
187	0		String	iascf-edap	Operating Leases as Lessor Policy (iascf-edap:OperatingLeasesLessorPolicy)	IAS 1 99 j
188	0		String	iascf-edap	Construction Contracts Policy (iascf-edap:ConstructionContractsPolicy)	IAS 1 99 g
189	0		String	iascf-edap	Construction Contract Revenue Recognition (iascf-edap:ConstructionContractRevenueRecognition)	IAS 11 39 b; IAS 1 99 g
190	0		String	iascf-edap	Method to Determine Percentage of Completion of Construction Contracts (iascf-edap:MethodDeterminePercentageCompletionConstructionContracts)	IAS 11 39 c; IAS 1 99 g
191	0		String	iascf-edap	Financial Assets Policy (iascf-edap:FinancialAssetsPolicy)	IAS 1 99 i; IAS 32 47 b
192	0		String	iascf-edap	Financial Assets Held for Trading Policy (iascf-edap:FinancialAssetsHeldTradingPolicy)	IAS 39 167; IAS 32 47 b
193	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales (iascf-edap:TreatmentRegularWayPurchasesSales)	IAS 39 167 c
194	0		String	iascf-edap	Methods and Significant Assumptions for Fair Values of Financial Assets Held for Trading (iascf-edap:MethodsSignificantAssumptionsFairValuesFinancialAssetsHeldTra ding)	IAS 39 167 a
195	0		String	iascf-edap	Held to Maturity Investments Policy (iascf-edap:HeldMaturityInvestmentsPolicy)	IAS 32 47 b; IAS 39 167
196	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales (iascf-edap:HeldMaturityInvestmentsPolicyTreatmentRegularWayPurchasesSal es)	IAS 39 167 c
197	0		String	iascf-edap	Originated Loans and Receivables Policy (iascf-edap:OriginatedLoansReceivablesPolicy)	IAS 32 47 b; IAS 39 167
198	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales (iascf-edap:OriginatedLoansReceivablesPolicyTreatmentRegularWayPurchase sSales)	IAS 39 167 c
199	0		String	iascf-edap	Available for Sale Financial Assets Policy (iascf-edap:AvailableSaleFinancialAssetsPolicy)	IAS 32 47 b; IAS 39 167
200	0		String	iascf-edap	Treatment of Regular Way Purchases and Sales (iascf-edap:AvailableSaleFinancialAssetsPolicyTreatmentRegularWayPurchas esSales)	IAS 39 167 c
201	0		String	iascf-edap	Treatment for Fair Value Gains and Losses (iascf-edap:TreatmentFairValueGainsLosses)	IAS 39 167 b



# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
202	0		String	iascf-edap	Methods and Significant Assumptions for Fair Values of Available for Sale Financial Assets (iascf-edap:MethodsSignificantAssumptionsFairValuesAvailableSaleFinancialAssets)	IAS 39 167 a
203	0		String	iascf-edap	Method and Significant Assumptions Applied in Estimating Fair Values (iascf-edap:MethodSignificantAssumptionsAppliedEstimatingFairValues)	IAS 39 167 a; IAS 32 47 b
204	0		String	iascf-edap	Non Hedging Derivative Financial Instruments Policy (iascf-edap:NonHedgingDerivativeFinancialInstrumentsPolicy)	IAS 32 47 b; IAS 39 167 a
205	0		String	iascf-edap	Put and Call Options Policy (iascf-edap:PutCallOptionsPolicy)	IAS 32 A10
206	0		String	iascf-edap	Forward Contracts Policy (iascf-edap:ForwardContractsPolicy)	IAS 32 A11
207	0		String	iascf-edap	Swaps Policy (iascf-edap:SwapsPolicy)	IAS 32 A12
208	0		String	iascf-edap	Futures Contracts Policy (iascf-edap:FuturesContractsPolicy)	IAS 32 A12
209	0		String	iascf-edap	Interests Accounted for as Financial Assets (iascf-edap:InterestsAccountedFinancialAssets)	IAS 1 99 i; IAS 32 47 b
210	0		String	iascf-edap	Joint Ventures Accounted for as Financial Assets (iascf-edap:JointVenturesAccountedFinancialAssets)	IAS 32 47 b; IAS 1 99 i
211	0		String	iascf-edap	Associates Accounted for as Financial Assets (iascf-edap:AssociatesAccountedFinancialAssets)	IAS 1 99 i; IAS 32 47 b
212	0		String	iascf-edap	Subsidiaries Accounted for as Financial Assets (iascf-edap:SubsidiariesAccountedFinancialAssets)	IAS 1 99 i; IAS 32 47 b
213	0		String	iascf-edap	Impairment of Assets Policy (iascf-edap:ImpairmentAssetsPolicy)	IAS 1 99 e
214	0		String	iascf-edap	Other Assets Policy (iascf-edap:OtherAssetsPolicy)	IAS 1 99
215	0			iascf-edap	<b>Liabilities and Equity Policies (abstract) (iascf-edap:LiabilitiesEquityPolicies)</b>	IAS 1 99
216	0		String	iascf-edap	Equity Instruments Policy (iascf-edap:EquityInstrumentsPolicy)	IAS 32 47 b
217	0		String	iascf-edap	Treasury Shares Policy (iascf-edap:TreasurySharesPolicy)	IAS 32 47 b
218	0		String	iascf-edap	Dividend Policy (iascf-edap:DividendPolicy)	IAS 32 47 b
219	0		String	iascf-edap	Rights Issues Policy (iascf-edap:RightsIssuesPolicy)	IAS 32 47 b
220	0		String	iascf-edap	Warrants Policy (iascf-edap:WarrantsPolicy)	IAS 32 47 b
221	0		String	iascf-edap	Options Policy (iascf-edap:EquityInstrumentsPolicyOptionsPolicy)	IAS 32 47 b
222	0		String	iascf-edap	Other Equity Instrument Policies Policy (iascf-edap:OtherEquityInstrumentPoliciesPolicy)	IAS 32 47 b
223	0		String	iascf-edap	Interest Bearing Borrowings Policy (iascf-edap:InterestBearingBorrowingsPolicy)	IAS 23 9; IAS 23 29 a; IAS 1 99 f
224	0		String	iascf-edap	Capitalisation of Borrowing Costs Policy (iascf-edap:CapitalisationBorrowingCostsPolicy)	IAS 23 29 a; SIC 2 3; IAS 23 9
225	0		Monetary	iascf-edap	Capitalisation Rate Used to Determine Amount of Borrowing Costs Eligible for Capitalisation (iascf-edap:CapitalisationRateUsedDetermineAmountBorrowingCostsEligibleCapitalisation)	IAS 23 29 c
226	0		String	iascf-edap	Non Interest Bearing Borrowings Policy (iascf-edap:NonInterestBearingBorrowingsPolicy)	IAS-CP
227	0		String	iascf-edap	Provisions Policy (iascf-edap:ProvisionsPolicy)	IAS 1 99 n
228	0		String	iascf-edap	Post Employment Benefit Obligation Policy (iascf-edap:PostEmploymentBenefitObligationPolicy)	IAS 1 99 o

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
229	0		String	iascf-edap	Defined Contribution Plans Policy (iascf-edap:DefinedContributionPlansPolicy)	IAS 1 99 o
230	0		String	iascf-edap	Defined Benefit Plans Policy (iascf-edap:DefinedBenefitPlansPolicy)	IAS 19 120 a; IAS 1 99 o
231	0		String	iascf-edap	Accounting Policy on Actuarial Gain and Loss Recognition for Defined Benefit Plan (iascf-edap:AccountingPolicyActuarialGainLossRecognitionDefinedBenefitPlan)	IAS 19 120 a
232	0		String	iascf-edap	Deferred Income Policy (iascf-edap:DeferredIncomePolicy)	IAS-CP
233	0		String	iascf-edap	Deferred Tax Liabilities Policy (iascf-edap:DeferredTaxLiabilitiesPolicy)	IAS 1 99 i
234	0		String	iascf-edap	Trade Payables Policy (iascf-edap:TradePayablesPolicy)	IAS 32 47 b
235	0		String	iascf-edap	Financial Liabilities Policy (iascf-edap:FinancialLiabilitiesPolicy)	IAS 1 99 i; IAS 32 47 b
236	0		String	iascf-edap	Financial Liabilities Held for Trading Policy (iascf-edap:FinancialLiabilitiesHeldTradingPolicy)	IAS 32 47 b; IAS 1 99 i
237	0		String	iascf-edap	Other Financial Liabilities Policy (iascf-edap:OtherFinancialLiabilitiesPolicy)	IAS 32 47 b
238	0		String	iascf-edap	Convertible Loan Notes Policy (iascf-edap:ConvertibleLoanNotesPolicy)	IAS 32 47 b
239	0		String	iascf-edap	Advances from Other Parties Policy (iascf-edap:AdvancesOtherPartiesPolicy)	IAS 32 47 b; IAS 32 A4
240	0		String	iascf-edap	Bonds Payable Policy (iascf-edap:BondsPayablePolicy)	IAS 32 A4; IAS 32 47 b
241	0		String	iascf-edap	Derivative Financial Instruments Policy (iascf-edap:DerivativeFinancialInstrumentsPolicy)	IAS 32 47 b
242	0		String	iascf-edap	Options Policy (iascf-edap:OptionsPolicy)	IAS 32 47 b; IAS 32 A10
243	0		String	iascf-edap	Forward Contracts Policy (iascf-edap:DerivativeFinancialInstrumentsPolicyForwardContractsPolicy)	IAS 32 47 b; IAS 32 A11
244	0		String	iascf-edap	Swaps Policy (iascf-edap:DerivativeFinancialInstrumentsPolicySwapsPolicy)	IAS 32 47 b; IAS 32 A12
245	0		String	iascf-edap	Futures Contracts Policy (iascf-edap:DerivativeFinancialInstrumentsPolicyFuturesContractsPolicy)	IAS 32 A12; IAS 32 47 b
246	0		String	iascf-edap	Finance Leases as Lessee Policy (iascf-edap:FinanceLeasesLesseePolicy)	IAS 1 99 j
247	0		String	iascf-edap	Other Liabilities Policy (iascf-edap:OtherLiabilitiesPolicy)	IAS 1 99; IAS 1 97 b
248	0			iascf-edap	<b>Income Statement Policies (abstract) (iascf-edap:IncomeStatementPolicies)</b>	IAS 1 99 a
249	0		String	iascf-edap	Revenue Recognition Policy (iascf-edap:RevenueRecognitionPolicy)	IAS 18 35 a; IAS 1 99 a
250	0		String	iascf-edap	Revenue Recognition Policy for Sale of Goods (iascf-edap:RevenueRecognitionPolicySaleGoods)	IAS 18 35 a
251	0		String	iascf-edap	Revenue Recognition Policy for Sale of Services (iascf-edap:RevenueRecognitionPolicySaleServices)	IAS 18 35 a
252	0		String	iascf-edap	Revenue Recognition Policy for Interest Income (iascf-edap:RevenueRecognitionPolicyInterestIncome)	IAS 18 35 a
253	0		String	iascf-edap	Revenue Recognition Policy for Royalties (iascf-edap:RevenueRecognitionPolicyRoyalties)	IAS 18 35 a
254	0		String	iascf-edap	Revenue Recognition Policy for Dividends (iascf-edap:RevenueRecognitionPolicyDividends)	IAS 18 35 a
255	0		String	iascf-edap	Method to Determine Stage of Completion of Services (iascf-edap:MethodDetermineStageCompletionServices)	IAS 18 35 a
256	0		String	iascf-edap	Income Taxes Policy (iascf-edap:IncomeTaxesPolicy)	IAS 1 99 m
257	0		String	iascf-edap	Research and Development Costs Policy (iascf-edap:ResearchDevelopmentCostsPolicy)	IAS 1 99 k

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
258	0			iascf-edap	<b>Other Policies (abstract) (iascf-edap:OtherPolicies)</b>	IAS 1 99
259	0	String		iascf-edap	Business Combinations Policy (iascf-edap:BusinessCombinationsPolicy)	IAS 22 86 b; IAS 1 99 c
260	0	String		iascf-edap	Change in Accounting Policy (iascf-edap:ChangeAccountingPolicy)	IAS 8 53
261	0	String		iascf-edap	Change in Accounting Estimate Policy (iascf-edap:ChangeAccountingEstimatePolicy)	IAS 8 30
262	0	String		iascf-edap	Consolidation Principles Policy (iascf-edap:ConsolidationPrinciplesPolicy)	IAS 1 99 b
263	0	String		iascf-edap	Financial Instruments Policy (iascf-edap:FinancialInstrumentsPolicy)	IAS 32
264	0	String		iascf-edap	Risk Management Policy (iascf-edap:RiskManagementPolicy)	IAS 32 43A
265	0	String		iascf-edap	Financial Risk Management Objectives (iascf-edap:FinancialRiskManagementObjectives)	IAS 32 49
266	0	String		iascf-edap	Hedging Policy (iascf-edap:HedgingPolicy)	IAS 32 49
267	0	String		iascf-edap	Price Risk (iascf-edap:PriceRisk)	IAS 32 43A
268	0	String		iascf-edap	Currency Risk (iascf-edap:CurrencyRisk)	IAS 32 43A
269	0	String		iascf-edap	Interest Rate Risk (iascf-edap:InterestRateRisk)	IAS 32 43A
270	0	String		iascf-edap	Market Risk (iascf-edap:MarketRisk)	IAS 32 43A
271	0	String		iascf-edap	Credit Risk (iascf-edap:CreditRisk)	IAS 32 43A
272	0	String		iascf-edap	Liquidity Risk (iascf-edap:LiquidityRisk)	IAS 32 43A
273	0	String		iascf-edap	Cash Flow Risk (iascf-edap:CashFlowRisk)	IAS 32 43A
274	0	String		iascf-edap	Other Risks (iascf-edap:OtherRisks)	IAS 32 43A
275	0	String		iascf-edap	Accounting Policies for Financial Instruments (iascf-edap:AccountingPoliciesForFinancialInstruments)	IAS 32 47 b
276	0	String		iascf-edap	Information on Legal Form if Different from Presentation Form (iascf-edap:InformationLegalFormDifferentPresentationForm)	IAS 32 50
277	0	String		iascf-edap	Commodity Linked Financial Instruments (iascf-edap:CommodityLinkedFinancialInstruments)	IAS 32 A16
278	0	String		iascf-edap	Perpetual Debt Instruments (iascf-edap:PerpetualDebtInstruments)	IAS 32 A19
279	0	String		iascf-edap	Securitization (iascf-edap:Securitization)	IAS 32 53 a
280	0	String		iascf-edap	Defeasance of Debt (iascf-edap:DefeasanceDebt)	IAS 32 53 b
281	0	String		iascf-edap	Synthetic Financial Instruments (iascf-edap:SyntheticFinancialInstruments)	IAS 32 53 c
282	0	String		iascf-edap	Financial Instruments Acquired or Issued as Hedges of Risk Exposures (iascf-edap:FinancialInstrumentsAcquiredIssuedAsHedgesRiskExposures)	IAS 32 53 d
283	0	String		iascf-edap	Off Market Interest Rates on Issue (iascf-edap:OffMarketInterestRatesIssue)	IAS 32 53 e
284	0	String		iascf-edap	Criteria Applied in Recognition and Derecognition of Financial Assets and Financial Liabilities (iascf-edap:CriteriaAppliedRecognitionDerecognitionFinancialAssetsFinancialLiabilities)	IAS 32 52 a
285	0	String		iascf-edap	Basis for Measuring Financial Assets and Liabilities (iascf-edap:BasisMeasuringFinancialAssetsLiabilities)	IAS 32 52 b
286	0	String		iascf-edap	Basis for Recognising and Measuring Income and Expense Arising from Financial Assets and Financial Liabilities (iascf-edap:BasisRecognisingMeasuringIncomeExpenseArisingFinancialAssetsFinancialLiabilities)	IAS 32 52 c

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
287	0		String	iascf-edap	Specification of Where Gains and Losses on Available for Sale Instruments are Disclosed (iascf-edap:SpecificationWhereGainsLossesAvailableSaleInstrumentsDisclosed)	IAS 39 167 b
288	0		String	iascf-edap	Method and Assumptions Applied in Estimating Fair Values of Financial Assets and Liabilities Carried at Fair Values By Class (iascf-edap:MethodAssumptionsAppliedEstimatingFairValuesFinancialAssetsLiabilitiesCarriedFairValuesClass)	IAS 39 167 a
289	0		String	iascf-edap	Specification of Whether Regular Way Transactions are Accounted For At Trade or Settlement Date (iascf-edap:SpecificationWhetherRegularWayTransactionsAccountedTradeSettlementDate)	IAS 39 167 c
290	0		String	iascf-edap	Foreign Currency Translation Policy (iascf-edap:ForeignCurrencyTranslationPolicy)	IAS 1 99 p
291	0		String	iascf-edap	Accounting for Foreign Currency Transactions (iascf-edap:AccountingForeignCurrencyTransactions)	IAS 1 99 p
292	0		String	iascf-edap	Translation of Financial Statements (iascf-edap:TranslationFinancialStatements)	IAS 1 99 p
293	0		String	iascf-edap	Fundamental Errors Policy (iascf-edap:FundamentalErrorsPolicy)	IAS-CP
294	0		String	iascf-edap	Government Grants Policy (iascf-edap:GovernmentGrantsPolicy)	IAS 1 99 t; IAS 20 39 a
295	0		String	iascf-edap	Hyperinflationary Accounting Policy (iascf-edap:HyperinflationaryAccountingPolicy)	IAS 29 39 a; IAS 1 99 s
296	0		String	iascf-edap	Approach Applied in Accounting in Hyperinflationary Economies (Historical or Current Cost) (iascf-edap:ApproachAppliedAccountingHyperinflationaryEconomiesHistoricalCurrentCost)	IAS 29 39 b
297	0		String	iascf-edap	Restructuring Charges Policy (iascf-edap:RestructuringChargesPolicy)	IAS 37 10
298	0		String	iascf-edap	Segment Reporting Policy (iascf-edap:SegmentReportingPolicy)	IAS 1 99 q
299	0		String	iascf-edap	Employee Compensation Plans Policy (iascf-edap:EmployeeCompensationPlansPolicy)	IAS 19 126
300	0		String	iascf-edap	Termination Benefits Policy (iascf-edap:TerminationBenefitsPolicy)	IAS 1 99 o
301	0		String	iascf-edap	Equity Compensation Plans Policy (iascf-edap:EquityCompensationPlansPolicy)	IAS 19 147 b
302	0		String	iascf-edap	Other Long Term Employment Benefit Policies (iascf-edap:OtherLongTermEmploymentBenefitPolicies)	IAS 1 99 o
303	0		String	iascf-edap	Other Significant Accounting Policies (iascf-edap:OtherSignificantAccountingPolicies)	IAS 1 99
304	0			iascf-edap	<b>Explanatory Disclosures (abstract) (iascf-edap:ExplanatoryDisclosures)</b>	IAS 1 7 e
305	0			iascf-edap	<b>Assets Disclosures (abstract) (iascf-edap:AssetsDisclosures)</b>	IAS 1 99 e; IAS 1 66 c; IAS 1 66 b
306	0		String	iascf-edap	Property, Plant and Equipment Disclosures (iascf-edap:PropertyPlantEquipmentDisclosures)	IAS 16 60; IAS 1 73 a
307	0		Monetary	iascf-edap	Property, Plant and Equipment, Net, Total, at Cost (iascf-edap:PropertyPlantEquipmentNetTotalCost)	IAS 16 60 e
308	1		Monetary	iascf-edap	Construction in Progress, at Cost (iascf-edap:ConstructionProgressCost)	IAS 16 61 c
309	1		Monetary	iascf-edap	Land, at Cost (iascf-edap:LandCost)	IAS 16 60 e; IAS 16 60 a; IAS 16 35 b; IAS 16 35 a
310	1		Monetary	iascf-edap	Buildings, Net, at Cost (iascf-edap:BuildingsNetCost)	IAS 16 60 a; IAS 16 35 b
311	1		Monetary	iascf-edap	Plant and Equipment, Net, at Cost (iascf-edap:PlantEquipmentNetCost)	IAS 16 35; IAS 16 60 e

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
312	1		Monetary	iascf-edap	Fixtures and Fittings, Net, at Cost (iascf-edap:FixturesFittingsNetCost)	IAS 16 35; IAS 16 60 e
313	1		Monetary	iascf-edap	Motor Vehicles, Net, at Cost (iascf-edap:MotorVehiclesNetCost)	IAS 16 60 e
314	1		Monetary	iascf-edap	Leasehold Improvements, Net, at Cost (iascf-edap:LeaseholdImprovementsNetCost)	IAS 16 60 e
315	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Net, at Cost (iascf-edap:OtherPropertyPlantEquipmentNetCost)	IAS 16 35; IAS 16 60 e
316	0		Monetary	iascf-edap	Property, Plant and Equipment, Net, Total, at Valuation (iascf-edap:PropertyPlantEquipmentNetTotalValuation)	IAS 16 60 e
317	1		Monetary	iascf-edap	Construction in Progress, at Valuation (iascf-edap:ConstructionProgressValuation)	IAS 16 61 c
318	1		Monetary	iascf-edap	Land, at Valuation (iascf-edap:LandValuation)	IAS 16 35 b; IAS 16 60 e; IAS 16 35 a; IAS 16 60 a
319	1		Monetary	iascf-edap	Buildings, Net, at Valuation (iascf-edap:BuildingsNetValuation)	IAS 16 60 a; IAS 16 35 b
320	1		Monetary	iascf-edap	Plant and Equipment, Net, at Valuation (iascf-edap:PlantEquipmentNetValuation)	IAS 16 60 e; IAS 16 35
321	1		Monetary	iascf-edap	Fixtures and Fittings, Net, at Valuation (iascf-edap:FixturesFittingsNetValuation)	IAS 16 35; IAS 16 60 e
322	1		Monetary	iascf-edap	Motor Vehicles, Net, at Valuation (iascf-edap:MotorVehiclesNetValuation)	IAS 16 60 e
323	1		Monetary	iascf-edap	Leasehold Improvements, Net, at Valuation (iascf-edap:LeaseholdImprovementsNetValuation)	IAS 16 60 e
324	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Net, at Valuation (iascf-edap:OtherPropertyPlantEquipmentNetValuation)	IAS 16 60 e; IAS 16 35
325	0			iascf-edap	<b>Movements in Property, Plant and Equipment (abstract)</b> (iascf-edap:MovementsPropertyPlantEquipment)	IAS 16 60 e
326	0		Monetary	iascf-edap	Property, Plant and Equipment, Gross (iascf-edap:PropertyPlantEquipmentGross)	IAS 16 60 d
327	1		Monetary	iascf-edap	Construction Work In Progress, Ending Balance (iascf-edap:ConstructionWorkProgressEndingBalance)	IAS 16 61 c; IAS 16 60 d
328	1		Monetary	iascf-edap	Construction Work In Progress, Changes (iascf-edap:ConstructionWorkProgressChanges)	IAS 16 60 e
329	1		Monetary	iascf-edap	Additions (iascf-edap:ConstructionWorkProgressChangesAdditions)	IAS 16 60 e i; IAS 16 61 c
330	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:ConstructionWorkProgressChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
331	1		Monetary	iascf-edap	Disposals (iascf-edap:ConstructionWorkProgressChangesDisposals)	IAS 16 60 e ii
332	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:ConstructionWorkProgressChangesForeignExchangeMovements)	IAS 16 60 e viii
333	1		Monetary	iascf-edap	Other Movements (iascf-edap:ConstructionWorkProgressChangesOtherMovements)	IAS 16 60 d
334	1		Monetary	iascf-edap	Construction Work In Progress, Beginning Balance (iascf-edap:ConstructionWorkProgressBeginningBalance)	IAS 16 60 d
335	1		Monetary	iascf-edap	Land, Ending Balance (iascf-edap:LandEndingBalance)	IAS 16 60 d
336	1		Monetary	iascf-edap	Land, Changes (iascf-edap:LandChanges)	IAS 16 60 e

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
337	1		Monetary	iascf-edap	Additions (iascf-edap:LandChangesAdditions)	IAS 16 60 e i
338	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:LandChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
339	1		Monetary	iascf-edap	Disposals (iascf-edap:LandChangesDisposals)	IAS 16 60 e ii
340	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:LandChangesForeignExchangeMovements)	IAS 16 60 e viii
341	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:LandChangesRevaluationIncreases)	IAS 16 60 e iv
342	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:LandChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
343	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:LandChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
344	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:LandChangesRevaluationDecreases)	IAS 16 60 e iv
345	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:LandChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv
346	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:LandChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
347	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:LandChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
348	1		Monetary	iascf-edap	Other Movements (iascf-edap:LandChangesOtherMovements)	IAS 16 60 e ix
349	1		Monetary	iascf-edap	Land, Beginning Balance (iascf-edap:LandBeginningBalance)	IAS 16 60 d
350	1		Monetary	iascf-edap	Buildings, Gross, Ending Balance (iascf-edap:BuildingsGrossEndingBalance)	IAS 16 60 d
351	1		Monetary	iascf-edap	Buildings, Gross, Changes (iascf-edap:BuildingsGrossChanges)	IAS 16 60 e
352	1		Monetary	iascf-edap	Additions (iascf-edap:BuildingsGrossChangesAdditions)	IAS 16 60 e i
353	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:BuildingsGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
354	1		Monetary	iascf-edap	Disposals (iascf-edap:BuildingsGrossChangesDisposals)	IAS 16 60 e ii
355	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:BuildingsGrossChangesForeignExchangeMovements)	IAS 16 60 e viii
356	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:BuildingsGrossChangesRevaluationIncreases)	IAS 16 60 e iv
357	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:BuildingsGrossChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
358	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:BuildingsGrossChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
359	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:BuildingsGrossChangesRevaluationDecreases)	IAS 16 60 e iv
360	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:BuildingsGrossChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
361	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:BuildingsGrossChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
362	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:BuildingsGrossChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
363	1		Monetary	iascf-edap	Other Movements (iascf-edap:BuildingsGrossChangesOtherMovements)	IAS 16 60 e ix
364	1		Monetary	iascf-edap	Buildings, Gross, Beginning Balance (iascf-edap:BuildingsGrossBeginningBalance)	IAS 16 60 d
365	1		Monetary	iascf-edap	Plant and Machinery, Gross (iascf-edap:PlantMachineryGross)	IAS 16 60 d
366	1		Monetary	iascf-edap	Plant, Equipment and Machinery, Gross, Changes (iascf-edap:PlantEquipmentMachineryGrossChanges)	IAS 16 60 e
367	1		Monetary	iascf-edap	Additions (iascf-edap:PlantEquipmentMachineryGrossChangesAdditions)	IAS 16 60 e i
368	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:PlantEquipmentMachineryGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
369	1		Monetary	iascf-edap	Disposals (iascf-edap:PlantEquipmentMachineryGrossChangesDisposals)	IAS 16 60 e ii
370	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:PlantEquipmentMachineryGrossChangesForeignExchangeMovements)	IAS 16 60 e viii
371	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:PlantEquipmentMachineryGrossChangesRevaluationIncreases)	IAS 16 60 e iv
372	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:PlantEquipmentMachineryGrossChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
373	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:PlantEquipmentMachineryGrossChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
374	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:PlantEquipmentMachineryGrossChangesRevaluationDecreases)	IAS 16 60 e iv
375	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:PlantEquipmentMachineryGrossChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv
376	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:PlantEquipmentMachineryGrossChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
377	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:PlantEquipmentMachineryGrossChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
378	1		Monetary	iascf-edap	Other Movements (iascf-edap:PlantEquipmentMachineryGrossChangesOtherMovements)	IAS 16 60 e ix
379	1		Monetary	iascf-edap	Plant Equipment and Machinery, Gross, Beginning Balance (iascf-edap:PlantEquipmentMachineryGrossBeginningBalance)	IAS 16 60 d

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
380	1		Monetary	iascf-edap	Fixtures and Fittings, Gross, Ending Balance (iascf-edap:FixturesFittingsGrossEndingBalance)	IAS 16 60 d
381	1		Monetary	iascf-edap	Fixtures and Fittings, Gross, Changes (iascf-edap:FixturesFittingsGrossChanges)	IAS 16 60 e
382	1		Monetary	iascf-edap	Additions (iascf-edap:FixturesFittingsGrossChangesAdditions)	IAS 16 60 e i
383	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:FixturesFittingsGrossChangesAcquisitionsThroughBusiness Combinations)	IAS 16 60 e iii
384	1		Monetary	iascf-edap	Disposals (iascf-edap:FixturesFittingsGrossChangesDisposals)	IAS 16 60 e ii
385	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:FixturesFittingsGrossChangesForeignExchangeMovements)	IAS 16 60 e viii
386	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:FixturesFittingsGrossChangesRevaluationIncreases)	IAS 16 60 e iv
387	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:FixturesFittingsGrossChangesRevaluationIncreasesRecogni sedIncome)	IAS 16 60 e iv
388	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:FixturesFittingsGrossChangesImpairmentReversalsRecogni sedEquity)	IAS 16 60 e iv
389	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:FixturesFittingsGrossChangesRevaluationDecreases)	IAS 16 60 e iv
390	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:FixturesFittingsGrossChangesRevaluationDecreasesRecog nisedIncome)	IAS 16 60 e iv
391	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:FixturesFittingsGrossChangesImpairmentLossesRecognise dEquity)	IAS 16 60 e iv
392	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:FixturesFittingsGrossChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
393	1		Monetary	iascf-edap	Other Movements (iascf-edap:FixturesFittingsGrossChangesOtherMovements)	IAS 16 60 e ix
394	1		Monetary	iascf-edap	Fixtures and Fittings, Beginning Balance (iascf-edap:FixturesFittingsBeginningBalance)	IAS 16 60 d
395	1		Monetary	iascf-edap	Motor Vehicles, Gross, Ending Balance (iascf-edap:MotorVehiclesGrossEndingBalance)	IAS 16 60 d
396	1		Monetary	iascf-edap	Motor Vehicles, Gross, Changes (iascf-edap:MotorVehiclesGrossChanges)	IAS 16 60 e
397	1		Monetary	iascf-edap	Additions (iascf-edap:MotorVehiclesGrossChangesAdditions)	IAS 16 60 e i
398	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:MotorVehiclesGrossChangesAcquisitionsThroughBusiness Combinations)	IAS 16 60 e iii
399	1		Monetary	iascf-edap	Disposals (iascf-edap:MotorVehiclesGrossChangesDisposals)	IAS 16 60 e ii
400	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:MotorVehiclesGrossChangesForeignExchangeMovements)	IAS 16 60 e viii
401	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:MotorVehiclesGrossChangesRevaluationIncreases)	IAS 16 60 e iv



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
402	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:MotorVehiclesGrossChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
403	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:MotorVehiclesGrossChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
404	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:MotorVehiclesGrossChangesRevaluationDecreases)	IAS 16 60 e iv
405	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:MotorVehiclesGrossChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv
406	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:MotorVehiclesGrossChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
407	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:MotorVehiclesGrossChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
408	1		Monetary	iascf-edap	Other Movements (iascf-edap:MotorVehiclesGrossChangesOtherMovements)	IAS 16 60 e ix
409	1		Monetary	iascf-edap	Motor Vehicles, Gross, Beginning Balance (iascf-edap:MotorVehiclesGrossBeginningBalance)	IAS 16 60 d
410	1		Monetary	iascf-edap	Leasehold Improvements, Gross (iascf-edap:LeaseholdImprovementsGross)	IAS 16 60 d
411	1		Monetary	iascf-edap	Leasehold Improvements, Gross, Changes (iascf-edap:LeaseholdImprovementsGrossChanges)	IAS 16 60 e
412	1		Monetary	iascf-edap	Additions (iascf-edap:LeaseholdImprovementsGrossChangesAdditions)	IAS 16 60 e i
413	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:LeaseholdImprovementsGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
414	1		Monetary	iascf-edap	Disposals (iascf-edap:LeaseholdImprovementsGrossChangesDisposals)	IAS 16 60 e ii
415	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:LeaseholdImprovementsGrossChangesForeignExchangeMovements)	IAS 16 60 e viii
416	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:LeaseholdImprovementsGrossChangesRevaluationIncreases)	IAS 16 60 e iv
417	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:LeaseholdImprovementsGrossChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
418	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:LeaseholdImprovementsGrossChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
419	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:LeaseholdImprovementsGrossChangesRevaluationDecreases)	IAS 16 60 e iv
420	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:LeaseholdImprovementsGrossChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
421	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:LeaseholdImprovementsGrossChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
422	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:LeaseholdImprovementsGrossChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
423	1		Monetary	iascf-edap	Other Movements (iascf-edap:LeaseholdImprovementsGrossChangesOtherMovements)	IAS 16 60 e ix
424	1		Monetary	iascf-edap	Leasehold Improvements, Gross, Beginning Balance (iascf-edap:LeaseholdImprovementsGrossBeginningBalance)	IAS 16 60 d
425	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Gross, Ending Balance (iascf-edap:OtherPropertyPlantEquipmentGrossEndingBalance)	IAS 16 60 d
426	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Gross, Changes (iascf-edap:OtherPropertyPlantEquipmentGrossChanges)	IAS 16 60 e
427	1		Monetary	iascf-edap	Additions (iascf-edap:OtherPropertyPlantEquipmentGrossChangesAdditions)	IAS 16 60 e i
428	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:OtherPropertyPlantEquipmentGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
429	1		Monetary	iascf-edap	Disposals (iascf-edap:OtherPropertyPlantEquipmentGrossChangesDisposals)	IAS 16 60 e ii
430	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:OtherPropertyPlantEquipmentGrossChangesForeignExchangeMovements)	IAS 16 60 e viii
431	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:OtherPropertyPlantEquipmentGrossChangesRevaluationIncreases)	IAS 16 60 e iv
432	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:OtherPropertyPlantEquipmentGrossChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
433	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:OtherPropertyPlantEquipmentGrossChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
434	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:OtherPropertyPlantEquipmentGrossChangesRevaluationDecreases)	IAS 16 60 e iv
435	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:OtherPropertyPlantEquipmentGrossChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv
436	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:OtherPropertyPlantEquipmentGrossChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
437	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:OtherPropertyPlantEquipmentGrossChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
438	1		Monetary	iascf-edap	Other Movements (iascf-edap:OtherPropertyPlantEquipmentGrossChangesOtherMovements)	IAS 16 60 e ix

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
439	1		Monetary	iascf-edap	Other Property, Plant and Equipment, Beginning Balance (iascf-edap:OtherPropertyPlantEquipmentBeginningBalance)	IAS 16 60 d
440	0		Monetary	iascf-edap	Property, Plant and Equipment, Gross, Total, Ending Balance (iascf-edap:PropertyPlantEquipmentGrossTotalEndingBalance)	IAS 16 60 d
441	1		Monetary	iascf-edap	Property, Plant and Equipment, Gross, Total, Changes (iascf-edap:PropertyPlantEquipmentGrossTotalChanges)	IAS 16 60 e
442	1		Monetary	iascf-edap	Additions (iascf-edap:PropertyPlantEquipmentGrossTotalChangesAdditions)	IAS 16 60 e i
443	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:PropertyPlantEquipmentGrossTotalChangesAcquisitionsThroughBusinessCombinations)	IAS 16 60 e iii
444	1		Monetary	iascf-edap	Disposals (iascf-edap:PropertyPlantEquipmentGrossTotalChangesDisposals)	IAS 16 60 e ii
445	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:PropertyPlantEquipmentGrossTotalChangesRevaluationIncreases)	IAS 16 60 e iv
446	1		Monetary	iascf-edap	Revaluation Increases Recognised in Income (iascf-edap:PropertyPlantEquipmentGrossTotalChangesRevaluationIncreasesRecognisedIncome)	IAS 16 60 e iv
447	1		Monetary	iascf-edap	Impairment Reversals Recognised in Equity (iascf-edap:PropertyPlantEquipmentGrossTotalChangesImpairmentReversalsRecognisedEquity)	IAS 16 60 e iv
448	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:PropertyPlantEquipmentGrossTotalChangesRevaluationDecreases)	IAS 16 60 e iv
449	1		Monetary	iascf-edap	Revaluation Decreases Recognised in Income (iascf-edap:PropertyPlantEquipmentGrossTotalChangesRevaluationDecreasesRecognisedIncome)	IAS 16 60 e iv
450	1		Monetary	iascf-edap	Impairment Losses Recognised in Equity (iascf-edap:PropertyPlantEquipmentGrossTotalChangesImpairmentLossesRecognisedEquity)	IAS 16 60 e iv
451	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:PropertyPlantEquipmentGrossTotalChangesForeignExchangeMovements)	IAS 16 60 e viii
452	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:PropertyPlantEquipmentGrossTotalChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
453	1		Monetary	iascf-edap	Other Movements (iascf-edap:PropertyPlantEquipmentGrossTotalChangesOtherMovements)	IAS 16 60 e ix
454	1		Monetary	iascf-edap	Property, Plant and Equipment, Gross, Total, Beginning Balance (iascf-edap:PropertyPlantEquipmentGrossTotalBeginningBalance)	IAS 16 60 d
455	0			iascf-edap	<b>Movements in Accumulated Depreciation and Impairment, Property, Plant and Equipment (abstract)</b> (iascf-edap:MovementsAccumulatedDepreciationImpairmentPropertyPlantEquipment)	IAS 16 60 e
456	0		Monetary	iascf-edap	Accumulated Depreciation and Impairment, Property, Plant and Equipment (iascf-edap:AccumulatedDepreciationImpairmentPropertyPlantEquipment)	IAS 16 60 d; IAS 16 60 v; IAS 16 60 vii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
457	1		Monetary	iascf-edap	Buildings, Accumulated Depreciation and Impairment, Ending Balance (iascf-edap:BuildingsAccumulatedDepreciationImpairmentEndingBalance)	IAS 16 60 d
458	1		Monetary	iascf-edap	Buildings, Accumulated Depreciation and Impairment, Changes (iascf-edap:BuildingsAccumulatedDepreciationImpairmentChanges)	IAS 16 60 d
459	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:DepreciationExpense)	IAS 16 60 e vii
460	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:ImpairmentLossesRecognisedIncome)	IAS 36 113 a
461	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:ImpairmentLossesReversedIncome)	IAS 36 113 b
462	1		Monetary	iascf-edap	Disposals (iascf-edap:BuildingsAccumulatedDepreciationImpairmentChangesDisposals)	IAS 16 60 e ii
463	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:DisposalsthroughBusinessDivestiture)	IAS 16 60 e ii
464	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:BuildingsAccumulatedDepreciationImpairmentChangesForeignExchangeMovements)	IAS 16 60 e viii
465	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:BuildingsAccumulatedDepreciationImpairmentChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
466	1		Monetary	iascf-edap	Other Movements (iascf-edap:BuildingsAccumulatedDepreciationImpairmentChangesOtherMovements)	IAS 16 60 e ix
467	1		Monetary	iascf-edap	Buildings, Accumulated Depreciation and Impairment, Beginning Balance (iascf-edap:BuildingsAccumulatedDepreciationImpairmentBeginningBalance)	IAS 16 60 d
468	1		Monetary	iascf-edap	Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Ending Balance (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentEndingBalance)	IAS 16 60 d
469	1		Monetary	iascf-edap	Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Changes (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChanges)	IAS 16 60 e
470	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesDepreciationExpense)	IAS 16 60 e vii
471	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesImpairmentLossesRecognisedIncome)	IAS 36 113 a
472	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesImpairmentLossesReversedIncome)	IAS 36 113 b
473	1		Monetary	iascf-edap	Disposals (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesDisposals)	IAS 16 60 e ii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
474	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesDisposalsthroughBusinessDivestiture)	IAS 16 60 e ii
475	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesForeignExchangeMovements)	IAS 16 60 e viii
476	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
477	1		Monetary	iascf-edap	Other Movements (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentChangesOtherMovements)	IAS 16 60 e ix
478	1		Monetary	iascf-edap	Plant Equipment and Machinery, Accumulated Depreciation and Impairment, Beginning Balance (iascf-edap:PlantEquipmentMachineryAccumulatedDepreciationImpairmentBeginningBalance)	IAS 16 60 d
479	1		Monetary	iascf-edap	Fixtures and Fittings, Accumulated Depreciation and Impairment, Ending Balance (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentEndingBalance)	IAS 16 60 d
480	1		Monetary	iascf-edap	Fixtures and Fittings, Accumulated Depreciation and Impairments, Changes (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChanges)	IAS 16 60 e
481	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesDepreciationExpense)	IAS 16 60 e vii
482	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesImpairmentLossesRecognisedIncome)	IAS 36 113 a
483	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesImpairmentLossesReversedIncome)	IAS 36 113 b
484	1		Monetary	iascf-edap	Disposals (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesDisposals)	IAS 16 60 e ii
485	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesDisposalsthroughBusinessDivestiture)	IAS 16 60 e ii
486	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesForeignExchangeMovements)	IAS 16 60 e viii
487	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
488	1		Monetary	iascf-edap	Other Movements (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsChangesOtherMovements)	IAS 16 60 e ix

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
489	1		Monetary	iascf-edap	Fixtures and Fittings, Accumulated Depreciation and Impairments, Beginning Balance (iascf-edap:FixturesFittingsAccumulatedDepreciationImpairmentsBeginnin gBalance)	IAS 16 60 d
490	1		Monetary	iascf-edap	Motor Vehicles, Accumulated Depreciation and Impairment, Ending Balance (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentEndingBalanc e)	IAS 16 60 d
491	1		Monetary	iascf-edap	Motor Vehicles, Accumulated Depreciation and Impairment, Changes (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges)	IAS 16 60 e
492	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges DepreciationExpense)	IAS 16 60 e vii
493	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges ImpairmentLossesRecognisedIncome)	IAS 36 113 a
494	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges ImpairmentLossesReversedIncome)	IAS 36 113 b
495	1		Monetary	iascf-edap	Disposals (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges Disposals)	IAS 16 60 e ii
496	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges DisposalsthroughBusinessDivestiture)	IAS 16 60 e ii
497	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges ForeignExchangeMovements)	IAS 16 60 e viii
498	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges TransfersAssetsHeldSale)	IAS 16 60 e ix
499	1		Monetary	iascf-edap	Other Movements (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentChanges OtherMovements)	IAS 16 60 e ix
500	1		Monetary	iascf-edap	Motor Vehicles, Accumulated Depreciation and Impairment, Beginning Balance (iascf-edap:MotorVehiclesAccumulatedDepreciationImpairmentBeginningB alance)	IAS 16 60 d
501	1		Monetary	iascf-edap	Leasehold Improvements, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentEn dingBalance)	IAS 16 60 d
502	1		Monetary	iascf-edap	Leasehold Improvements, Accumulated Amortisation and Impairment, Changes (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairment Changes)	IAS 16 60 e
503	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairme ntChangesDepreciationExpense)	IAS 16 60 e vii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
504	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesImpairmentLossesRecognisedIncome)	IAS 36 113 a
505	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesImpairmentLossesReversedIncome)	IAS 36 113 b
506	1		Monetary	iascf-edap	Disposals (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesDisposals)	IAS 16 60 e ii
507	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesDisposalsThroughBusinessDivestiture)	IAS 16 60 e ii
508	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesForeignExchangeMovements)	IAS 16 60 e viii
509	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
510	1		Monetary	iascf-edap	Other Movements (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentChangesOtherMovements)	IAS 16 60 e ix
511	1		Monetary	iascf-edap	Leasehold Improvements, Accumulated Amortisation and Impairment, Beginning Balance (iascf-edap:LeaseholdImprovementsAccumulatedAmortisationImpairmentBeginningBalance)	IAS 16 60 d
512	1		Monetary	iascf-edap	Other Property, Plant and Equipment Accumulated Depreciation, Ending Balance (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationEndingBalance)	IAS 16 60 d
513	1		Monetary	iascf-edap	Other Property, Plant and Equipment Accumulated Depreciation, Changes (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChanges)	IAS 16 60 e
514	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesDepreciationExpense)	IAS 16 60 e vii
515	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesImpairmentLossesRecognisedIncome)	IAS 36 113 a
516	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesImpairmentLossesReversedIncome)	IAS 36 113 b
517	1		Monetary	iascf-edap	Disposals (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesDisposals)	IAS 16 60 e ii
518	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesDisposalsThroughBusinessDivestiture)	IAS 16 60 e ii

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ID	Weight	Bal	Type	NS	Label	Reference
519	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesForeignExchangeMovements)	IAS 16 60 e viii
520	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesTransfersAssetsHeldSale)	IAS 16 60 e ix
521	1		Monetary	iascf-edap	Other Movements (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationChangesOtherMovements)	IAS 16 60 e ix
522	1		Monetary	iascf-edap	Other Property, Plant and Equipment Accumulated Depreciation and Impairment, Beginning Balance (iascf-edap:OtherPropertyPlantEquipmentAccumulatedDepreciationImpairmentBeginningBalance)	IAS 16 60 d
523	0		Monetary	iascf-edap	Property, Plant and Equipment Accumulated Depreciation and Impairment, Total, Ending Balance (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalEndingBalance)	IAS 16 60 d
524	1		Monetary	iascf-edap	Property, Plant and Equipment Accumulated Depreciation and Impairment, Total, Changes (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChanges)	IAS 16 60 e
525	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesDepreciationExpense)	IAS 16 60 e vii
526	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesImpairmentLossesRecognisedIncome)	IAS 36 113 a
527	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesImpairmentLossesReversedIncome)	IAS 36 113 b
528	1		Monetary	iascf-edap	Disposals (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesDisposals)	IAS 16 60 e ii
529	1		Monetary	iascf-edap	Disposals through Business Divestiture (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesDisposalsThroughBusinessDivestiture)	IAS 16 60 e ii
530	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesForeignExchangeMovements)	IAS 16 60 e viii
531	1		Monetary	iascf-edap	Transfers to Assets Held for Sale (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesTransfersAssetsHeldSale)	IAS 16 60 e ii
532	1		Monetary	iascf-edap	Other Movements (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationImpairmentTotalChangesOtherMovements)	IAS 16 60 e ix
533	1		Monetary	iascf-edap	Property, Plant and Equipment Accumulated Depreciation, Total, Beginning Balance (iascf-edap:PropertyPlantEquipmentAccumulatedDepreciationTotalBeginningBalance)	IAS 16 60 d



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ID	Weight	Bal	Type	NS	Label	Reference
534	0		String	iascf-edap	Property, Plant and Equipment Under Finance Leases (iascf-edap:PropertyPlantEquipmentUnderFinanceLeases)	IAS 17 23
535	0		Monetary	iascf-edap	Property, Plant and Equipment Under Finance Leases, Total (iascf-edap:PropertyPlantEquipmentUnderFinanceLeasesTotal)	IAS 17 23 a
536	1		Monetary	iascf-edap	Land Under Finance Leases (iascf-edap:LandUnderFinanceLeases)	IAS 17 23 a
537	1		Monetary	iascf-edap	Buildings Under Finance Leases (iascf-edap:BuildingsUnderFinanceLeases)	IAS 17 23 a
538	1		Monetary	iascf-edap	Plant Equipment and Machinery Under Finance Leases (iascf-edap:PlantEquipmentMachineryUnderFinanceLeases)	IAS 17 23 a
539	1		Monetary	iascf-edap	Fixtures and Fittings Under Finance Leases (iascf-edap:FixturesFittingsUnderFinanceLeases)	IAS 17 23 a
540	1		Monetary	iascf-edap	Motor Vehicles Under Finance Leases (iascf-edap:MotorVehiclesUnderFinanceLeases)	IAS 17 23 a
541	1		Monetary	iascf-edap	Leasehold Improvements Under Finance Leases (iascf-edap:LeaseholdImprovementsUnderFinanceLeases)	IAS 17 23 a
542	1		Monetary	iascf-edap	Other Property, Plant and Equipment Under Finance Leases (iascf-edap:OtherPropertyPlantEquipmentUnderFinanceLeases)	IAS 17 23 a
543	0		Monetary	iascf-edap	Property, Plant and Equipment Acquired Under Finance Lease (iascf-edap:PropertyPlantEquipmentAcquiredUnderFinanceLease)	IAS 7 44 a; IAS 7 43
544	0		String	iascf-edap	Property, Plant and Equipment Pledged as Security (iascf-edap:PropertyPlantEquipmentPledgedSecurity)	IAS 16 61 a
545	0		Tuple	iascf-edap	<b>Property, Plant and Equipment Pledged as Security</b> <b>(iascf-edap:PropertyPlantEquipmentPledgedSecurityPropertyPlantEquip</b> <b>mentPledgedSecurity)</b>	IAS 16 61 a
546	0		String	iascf-edap	Description of Property, Plant and Equipment Pledged as Security (iascf-edap:DescriptionPropertyPlantEquipmentPledgedSecurity)	IAS 16 61 a
547	0		String	iascf-edap	Type of Property, Plant and Equipment Pledged as Security (iascf-edap:TypePropertyPlantEquipmentPledgedSecurity)	IAS 16 61 a
548	0		String	iascf-edap	Description of Liability or Other Item Pledged Against (iascf-edap:DescriptionLiabilityOtherItemPledgedAgainst)	IAS 16 61 a
549	0		Monetary	iascf-edap	Amount of Property, Plant and Equipment Pledged as Security (iascf-edap:AmountPropertyPlantEquipmentPledgedSecurity)	IAS 16 61 a
550	0		String	iascf-edap	Revalued Property, Plant and Equipment Disclosures (iascf-edap:RevaluedPropertyPlantEquipmentDisclosures)	IAS 16 64
551	0		Monetary	iascf-edap	Revaluation Disclosures Per Asset Class (iascf-edap:RevaluationDisclosuresPerAssetClass)	IAS 16 64
552	0		Tuple	iascf-edap	<b>Class of Asset Revalued (iascf-edap:ClassAssetRevalued)</b>	IAS 16 64 a
553	0		String	iascf-edap	Description of Class of Asset Revalued (iascf-edap:DescriptionClassAssetRevalued)	IAS 16 64 a
554	0		String	iascf-edap	Type of Asset Class Revalued (iascf-edap:TypeAssetClassRevalued)	IAS 16 64 a
555	0		String	iascf-edap	Revaluation Basis (iascf-edap:RevaluationBasis)	IAS 16 64 a
556	0		String	iascf-edap	Effective Dates of Revaluation (iascf-edap:EffectiveDatesRevaluation)	IAS 16 64 b
557	0		String	iascf-edap	Whether Independent Valuer was Used (iascf-edap:WhetherIndependentValuerwasUsed)	IAS 16 64 c
558	0		String	iascf-edap	Nature of Indices Used to Determine Replacement Cost (iascf-edap:NatureIndicesUsedDetermineReplacementCost)	IAS 16 64 d

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ID	Weight	Bal	Type	NS	Label	Reference
559	0		Monetary	iascf-edap	Carrying Amount of Revalued Assets if Carried Under Historical Cost (iascf-edap:CarryingAmountRevaluedAssetsCarriedUnderHistoricalCost)	IAS 16 64 e
560	0		Monetary	iascf-edap	Carrying Amount of Revalued Property, Plant and Equipment, Total (iascf-edap:CarryingAmountRevaluedPropertyPlantEquipmentTotal)	IAS 16 64 e
561	1		Monetary	iascf-edap	Carrying Amount of Revalued Land (iascf-edap:CarryingAmountRevaluedLand)	IAS 16 64 e
562	1		Monetary	iascf-edap	Carrying Amount of Revalued Buildings (iascf-edap:CarryingAmountRevaluedBuildings)	IAS 16 64 e
563	1		Monetary	iascf-edap	Carrying Amount of Revalued Plant and Equipment (iascf-edap:CarryingAmountRevaluedPlantEquipment)	IAS 16 64 e
564	1		Monetary	iascf-edap	Carrying Amount of Revalued Fixtures and Fittings (iascf-edap:CarryingAmountRevaluedFixturesFittings)	IAS 16 64 e
565	1		Monetary	iascf-edap	Carrying Amount of Revalued Motor Vehicles (iascf-edap:CarryingAmountRevaluedMotorVehicles)	IAS 16 64 e
566	1		Monetary	iascf-edap	Carrying Amount of Revalued Leasehold Improvements (iascf-edap:CarryingAmountRevaluedLeaseholdImprovements)	IAS 16 64 e
567	1		Monetary	iascf-edap	Carrying Amount of Revalued Other Property, Plant and Equipment (iascf-edap:CarryingAmountRevaluedOtherPropertyPlantEquipment)	IAS 16 64 e
568	0		String	iascf-edap	Revaluation Surplus For Items Revalued (iascf-edap:RevaluationSurplusItemsRevalued)	IAS 16 64 f
569	0		Tuple	iascf-edap	<b>Items Revalued (iascf-edap:ItemsRevalued)</b>	IAS 16 64 f
570	0		String	iascf-edap	Description of Item Revalued (iascf-edap:DescriptionItemRevalued)	IAS 16 64 a
571	0		String	iascf-edap	Class of Item Revalued (iascf-edap:ClassItemRevalued)	IAS 16 64 a
572	0		String	iascf-edap	Type of Item Revalued (iascf-edap:TypeItemRevalued)	IAS 16 64 f
573	0		Monetary	iascf-edap	Amount of Revaluation Surplus for Item Revalued (iascf-edap:AmountRevaluationSurplusItemRevalued)	IAS 16 64 f
574	0		String	iascf-edap	Restrictions on Distribution of Revaluation Surplus (iascf-edap:RestrictionsDistributionRevaluationSurplus)	IAS 16 64 f
575	0		Monetary	iascf-edap	Differences from Historical Cost Depreciation Transferred to Accumulated Profit (iascf-edap:DifferencesHistoricalCostDepreciationTransferredAccumulatedProfit)	IAS 16 39
576	0		Monetary	iascf-edap	Amount of Revaluation Surplus, Total for All Classes (iascf-edap:AmountRevaluationSurplusTotalAllClasses)	IAS 16 64 f
577	0		Monetary	iascf-edap	Amount of Revaluation Surplus, Total By Class of Revalued Asset (iascf-edap:AmountRevaluationSurplusTotalClassRevaluedAsset)	IAS 16 64 f
578	0		Tuple	iascf-edap	<b>Amount of Revaluation Surplus, for Each Class of Revalued Asset (iascf-edap:AmountRevaluationSurplusEachClassRevaluedAsset)</b>	IAS 16 64 f
579	0		String	iascf-edap	Class of Item Revalued (iascf-edap:AmountRevaluationSurplusEachClassRevaluedAssetClassItemRevalued)	IAS 16 64 a
580	0		Monetary	iascf-edap	Amount of Revaluation Surplus, Total for Class (iascf-edap:AmountRevaluationSurplusTotalClass)	IAS 16 64 f
581	0		String	iascf-edap	Impairment of Property, Plant and Equipment (iascf-edap:ImpairmentPropertyPlantEquipment)	IAS 36 117; IAS 36 118

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ID	Weight	Bal	Type	NS	Label	Reference
582	0		String	iascf-edap	Information Relating to All Impairments In Aggregate (iascf-edap:InformationRelatingAllImpairmentsAggregate)	IAS 36 118
583	0		String	iascf-edap	Main Classes of Assets Affected by Impairment Losses Reversals for Which No Information is Disclosed Individually (iascf-edap:MainClassesAssetsAffectedImpairmentLossesReversalsNoInfor mationDisclosedIndividually)	IAS 36 118 a
584	0		String	iascf-edap	Main Events Circumstances that Led to Recognition Reversal of Impairment Losses for Which No Information is Disclosed Individually (iascf-edap:MainEventsCircumstancesLedRecognitionReversalImpairmentLo ssesNoInformationDisclosedIndividually)	IAS 36 118 b
585	0		Monetary	iascf-edap	Amount of Impairment Loss Recognised Reversed (iascf-edap:AmountImpairmentLossRecognisedReversed)	IAS 36 117 b
586	0		String	iascf-edap	Impairment Losses for Individual Assets (iascf-edap:ImpairmentLossesIndividualAssets)	IAS 36 117
587	0		Tuple	iascf-edap	<b>Impairment Losses for Individual Asset</b> <b>(iascf-edap:ImpairmentLossesIndividualAsset)</b>	IAS 36 117
588	0		String	iascf-edap	Description of Asset Impaired (iascf-edap:DescriptionAssetImpaired)	IAS 36 117 c i
589	0		String	iascf-edap	Type of Asset Impaired (iascf-edap:TypeAssetImpaired)	IAS 36 117 c i
590	0		String	iascf-edap	Reportable Primary Segment to Which Asset Belongs (iascf-edap:ReportablePrimarySegmentAssetBelongs)	IAS 36 117 c ii
591	0		Monetary	iascf-edap	Amount of Impairment Loss for Impaired Asset (iascf-edap:AmountImpairmentLossImpairedAsset)	IAS 36 117 b
592	0		String	iascf-edap	Whether Recoverable Amount is Net Selling Price or Value in Use (iascf-edap:WhetherRecoverableAmountNetSellingPriceValueUse)	IAS 36 117 e
593	0		String	iascf-edap	Basis Used to Determine Net Selling Price or Discount Rate Used in Current Estimate and Previous Estimate of Value in Use (iascf-edap:BasisUsedDetermineNetSellingPriceDiscountRateUsedCurren tEstimatePreviousEstimateValueUse)	IAS 36 117 g; IAS 36 117 f
594	0		String	iascf-edap	Key Assumptions Used to Determine Recoverable Amount (iascf-edap:KeyAssumptionsUsedDetermineRecoverableAmount)	IAS 36 119
595	0		String	iascf-edap	Additional Disclosures for Property, Plant and Equipment (iascf-edap:AdditionalDisclosuresPropertyPlantEquipment)	IAS 16 66
596	0		Monetary	iascf-edap	Borrowing Costs Capitalised (iascf-edap:BorrowingCostsCapitalised)	IAS 23 29 b
597	0		Decimal	iascf-edap	Capitalisation Rate of Borrowing Costs Capitalised (iascf-edap:CapitalisationRateBorrowingCostsCapitalised)	IAS 23 29 c
598	0		String	iascf-edap	Amount of Borrowing Costs Capitalised (iascf-edap:AmountBorrowingCostsCapitalised)	IAS 23 29 c
599	0		Monetary	iascf-edap	Compensation for Impairment or Loss of Property, Plant and Equipment (iascf-edap:CompensationImpairmentLossPropertyPlantEquipment)	SIC 14 5
600	0		Monetary	iascf-edap	Carrying Amount of Temporarily Idle Property Plant and Equipment (iascf-edap:CarryingAmountTemporarilyIdlePropertyPlantEquipment)	IAS 16 66 a
601	0		Monetary	iascf-edap	Gross Carrying Amount of Retired Property, Plant and Equipment Held for Disposal (iascf-edap:GrossCarryingAmountRetiredPropertyPlantEquipmentHeldDisposal )	IAS 16 66 c
602	0		Monetary	iascf-edap	Fair Value of Property Plant and Equipment at Cost if Materially Different (iascf-edap:FairValuePropertyPlantEquipmentCostMateriallyDifferent)	IAS 16 66 d

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
603	0		Monetary	iascf-edap	Amount of Expenditure on Account of Property, Plant and Equipment in Course of Construction (iascf-edap:AmountExpenditureAccountPropertyPlantEquipmentCourseConstru ction)	IAS 16 61 c
604	0		String	iascf-edap	Investment Property Disclosures (iascf-edap:InvestmentPropertyDisclosures)	IAS 40
605	0		String	iascf-edap	Investment Property, Cost Model (iascf-edap:InvestmentPropertyCostModel)	IAS 40 50
606	0		Monetary	iascf-edap	Investment Property, Total, Cost Model (iascf-edap:InvestmentPropertyTotalCostModel)	IAS 40 68; IAS 40 69 c
607	1		Monetary	iascf-edap	Investment Property, Cost Model (iascf-edap:InvestmentPropertyTotalCostModelInvestmentPropertyCostMode l)	IAS 40 68; IAS 40 69 c
608	1		Monetary	iascf-edap	Accumulated Depreciation and Impairment, Cost Model (iascf-edap:AccumulatedDepreciationImpairmentCostModel)	IAS 40 69 c; IAS 40 68
609	0			iascf-edap	<b>Movements in Investment Property, Cost Model (abstract)</b> <b>(iascf-edap:MovementsInvestmentPropertyCostModel)</b>	IAS 40 69 d
610	1		Monetary	iascf-edap	Investment Property, Cost Model, Ending Balance (iascf-edap:InvestmentPropertyCostModelEndingBalance)	IAS 40 69 c; IAS 40 68
611	1		Monetary	iascf-edap	Investment Property, Cost Model, Changes (iascf-edap:InvestmentPropertyCostModelChanges)	IAS 40 69 d
612	1		Monetary	iascf-edap	Acquisitions of Investment Property (iascf-edap:AcquisitionsInvestmentProperty)	IAS 40 69 d i
613	1		Monetary	iascf-edap	Capitalised Subsequent Expenditure (iascf-edap:CapitalisedSubsequentExpenditure)	IAS 40 68; IAS 40 69 d i
614	1		Monetary	iascf-edap	Disposals of Investment Property (iascf-edap:DisposalsInvestmentProperty)	IAS 40 69 d iii; IAS 40 68
615	1		Monetary	iascf-edap	Acquisitions of Investment Property Through Business Combinations (iascf-edap:AcquisitionsInvestmentPropertyThroughBusinessCombinati ons)	IAS 40 69 d ii
616	1		Monetary	iascf-edap	Transfers of Investment Property (to) from Inventories (iascf-edap:TransfersInvestmentPropertyInventories)	IAS 16 69 d vii
617	1		Monetary	iascf-edap	Transfers of Investment Property (to) from Owner Occupied Property (iascf-edap:TransfersInvestmentPropertyOwnerOccupiedProperty)	IAS 40 69 d vii; IAS 40 68
618	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:InvestmentPropertyCostModelChangesForeignExchangeMo vements)	IAS 40 69 d vi; IAS 40 68
619	1		Monetary	iascf-edap	Other Movements in Investment Property (iascf-edap:OtherMovementsInvestmentProperty)	IAS 40 68; IAS 40 69 d viii
620	1		Monetary	iascf-edap	Investment Property, Cost Model, Beginning Balance (iascf-edap:InvestmentPropertyCostModelBeginningBalance)	IAS 40 69 c
621	0			iascf-edap	<b>Movements in Accumulated Depreciation and Impairment, Investment Property, Cost Model (abstract)</b> <b>(iascf-edap:MovementsAccumulatedDepreciationImpairmentInvestmentP ropertyCostModel)</b>	IAS 40 69 c; IAS 40 69 d iv
622	0		Monetary	iascf-edap	Investment Property Accumulated Depreciation and Impairment, Cost Model, Ending Balance (iascf-edap:InvestmentPropertyAccumulatedDepreciationImpairmentCostMo delEndingBalance)	IAS 40 68; IAS 40 69 c

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
623	1		Monetary	iascf-edap	Investment Property Accumulated Depreciation and Impairment, Cost Model, Changes (iascf-edap:InvestmentPropertyAccumulatedDepreciationImpairmentCostModelChanges)	IAS 40 69 d v
624	1		Monetary	iascf-edap	Depreciation Expense (iascf-edap:InvestmentPropertyAccumulatedDepreciationImpairmentCostModelChangesDepreciationExpense)	IAS 40 69 d iv; IAS 40 68
625	1		Monetary	iascf-edap	Impairment Losses Recognised (iascf-edap:ImpairmentLossesRecognised)	IAS 40 69 d v; IAS 40 68
626	1		Monetary	iascf-edap	Impairment Losses Reversed (iascf-edap:ImpairmentLossesReversed)	IAS 40 69 d v; IAS 40 68
627	0		Monetary	iascf-edap	Other Adjustments to Investment Property Accumulated Depreciation and Impairment, Cost Model (iascf-edap:OtherAdjustmentsInvestmentPropertyAccumulatedDepreciationImpairmentCostModel)	IAS 40 68; IAS 40 69 d viii
628	1		Monetary	iascf-edap	Investment Property Accumulated Depreciation and Impairment, Cost Model, Beginning Balance (iascf-edap:InvestmentPropertyAccumulatedDepreciationImpairmentCostModelBeginningBalance)	IAS 40 69 c; IAS 40 68
629	0		String	iascf-edap	Description of Investment Property, Cost Model (iascf-edap:DescriptionInvestmentPropertyCostModel)	IAS 40 69 e i
630	0		String	iascf-edap	Investment Property, Fair Value Model (iascf-edap:InvestmentPropertyFairValueModel)	IAS 40
631	0			iascf-edap	<b>Movements in Investment Property, Fair Value Model (abstract)</b> (iascf-edap:MovementsInvestmentPropertyFairValueModel)	IAS 40 67
632	1		Monetary	iascf-edap	Investment Property, Fair Value Model, Ending Balance (iascf-edap:InvestmentPropertyFairValueModelEndingBalance)	IAS 40 67
633	1		Monetary	iascf-edap	Investment Property, Fair Value Model, Changes (iascf-edap:InvestmentPropertyFairValueModelChanges)	IAS 40 67
634	1		Monetary	iascf-edap	Acquisitions (iascf-edap:Acquisitions)	IAS 40 67 a
635	1		Monetary	iascf-edap	Capitalised Subsequent Expenditure (iascf-edap:InvestmentPropertyFairValueModelChangesCapitalisedSubsequentExpenditure)	IAS 40 67 a
636	1		Monetary	iascf-edap	Disposals (iascf-edap:InvestmentPropertyFairValueModelChangesDisposals)	IAS 40 67 c
637	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:InvestmentPropertyFairValueModelChangesAcquisitionsThroughBusinessCombinations)	IAS 40 67 b
638	1		Monetary	iascf-edap	Unrealised Fair Value Loss Gain on Investment Property (iascf-edap:UnrealisedFairValueLossGainInvestmentProperty)	IAS 40 67 d
639	1		Monetary	iascf-edap	Transfers (to) from Inventories and Owner Occupied property (iascf-edap:TransfersInventoriesOwnerOccupiedproperty)	IAS 40 67 f
640	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:InvestmentPropertyFairValueModelChangesForeignExchangeMovements)	IAS 21 42 b; IAS 40 67 e
641	1		Monetary	iascf-edap	Other Movements (iascf-edap:InvestmentPropertyFairValueModelChangesOtherMovements)	IAS 40 67 g

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
642	1		Monetary	iascf-edap	Investment Property, Fair Value Model, Beginning Balance (iascf-edap:InvestmentPropertyFairValueModelBeginningBalance)	IAS 40 67
643	0		String	iascf-edap	Investment Property as Measured Under Fair Value Method When Cost Method Used (iascf-edap:InvestmentPropertyMeasuredUnderFairValueMethodCostMethodUsed)	IAS 40 68
644	0		String	iascf-edap	Description of Investment Property, Fair Value Model (iascf-edap:DescriptionInvestmentPropertyFairValueModel)	IAS 40 69 e i; IAS 40 68 a
645	0		String	iascf-edap	Reasons Why Fair Value Cannot be Reliably Measured (iascf-edap:ReasonsWhyFairValueCannotReliablyMeasured)	IAS 40 69 e ii; IAS 40 68 b
646	0		String	iascf-edap	Range of Estimates Within Which Fair Value is Likely to Lie (iascf-edap:RangeEstimatesWithinFairValueLikelyLie)	IAS 40 69 e iii; IAS 40 68 c
647	0		String	iascf-edap	Determination of Fair Value (iascf-edap:DeterminationFairValue)	IAS 40 66
648	0		String	iascf-edap	Methods and Significant Assumptions Applied to Determine Fair Value (iascf-edap:MethodsSignificantAssumptionsAppliedDetermineFairValue)	IAS 40 66 b
649	0		String	iascf-edap	Use of Independent Valuer to Determine Fair Value (iascf-edap:UseIndependentValuerDetermineFairValue)	IAS 40 66 c
650	0		String	iascf-edap	Disposals of Investment Property Not Carried at Fair Value (iascf-edap:DisposalsInvestmentPropertyNotCarriedFairValue)	IAS 40 68 d
651	0		Tuple	iascf-edap	<b>Disposal of Investment Property Not Carried at Fair Value (iascf-edap:DisposalInvestmentPropertyNotCarriedFairValue)</b>	IAS 40 68 d
652	0		String	iascf-edap	Description of Disposed Investment Property (iascf-edap:DescriptionDisposedInvestmentProperty)	IAS 40 68 d i
653	0		Monetary	iascf-edap	Carrying Amount of Disposed Investment Property (iascf-edap:CarryingAmountDisposedInvestmentProperty)	IAS 40 68 d ii
654	0		Monetary	iascf-edap	Gain (Loss) on Disposed Investment Property (iascf-edap:GainLossDisposedInvestmentProperty)	IAS 40 68 d iii
655	0		String	iascf-edap	Income and Expenses from Investment Property (iascf-edap:IncomeExpensesInvestmentProperty)	IAS 40 66 d
656	0		Monetary	iascf-edap	Rental Income From Investment Property (iascf-edap:RentalIncomeInvestmentProperty)	IAS 40 66 d i
657	0		Monetary	iascf-edap	Direct Operating Expenses from Investment Property Generating Rental Income (iascf-edap:DirectOperatingExpensesInvestmentPropertyGeneratingRentalIncome)	IAS 40 66 d ii
658	0		Monetary	iascf-edap	Direct Operating Expenses from Investment Property Not Generating Rental Income (iascf-edap:DirectOperatingExpensesInvestmentPropertyNotGeneratingRentalIncome)	IAS 40 66 d iii
659	0		String	iascf-edap	Additional Disclosures for Investment Property (iascf-edap:AdditionalDisclosuresInvestmentProperty)	IAS 40 66
660	0		String	iascf-edap	Criteria to Distinguish Investment Property from Owner Occupied and from Property Held for Sale when Difficult (iascf-edap:CriteriaDistinguishInvestmentPropertyOwnerOccupiedPropertyHeldSaleDifficult)	IAS 40 66 a
661	0		String	iascf-edap	Restrictions on Remittance of Income and Disposal Proceeds (iascf-edap:RestrictionsRemittanceIncomeDisposalProceeds)	IAS 40 66 e

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
662	0		String	iascf-edap	Restrictions on Realisability (iascf-edap:RestrictionsRealisability)	IAS 40 66 e
663	0		String	iascf-edap	Intangible Assets Disclosures (iascf-edap:IntangibleAssetsDisclosures)	IAS 22; IAS 38
664	0			iascf-edap	<b>Movements in Intangible Assets (abstract)</b> (iascf-edap:MovementsIntangibleAssets)	IAS 38 107 e
665	0		Monetary	iascf-edap	Intangible Assets, Gross (iascf-edap:IntangibleAssetsGross)	IAS 38 107 c
666	1		Monetary	iascf-edap	Development Costs, Gross, Ending Balance (iascf-edap:DevelopmentCostsGrossEndingBalance)	IAS 38 107 c
667	1		Monetary	iascf-edap	Development Costs, Gross, Changes (iascf-edap:DevelopmentCostsGrossChanges)	IAS 38 107 c
668	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:RetirementsDisposals)	IAS 38 107 e ii
669	1		Monetary	iascf-edap	Additions from Internal Development (iascf-edap:AdditionsInternalDevelopment)	IAS 38 107 e i
670	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:DevelopmentCostsGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 38 107 e i
671	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:DevelopmentCostsGrossChangesForeignExchangeMovements)	IAS 38 107 e vii
672	1		Monetary	iascf-edap	Other Changes (iascf-edap:OtherChanges)	IAS 38 107 e viii
673	1		Monetary	iascf-edap	Development Costs, Gross, Beginning Balance (iascf-edap:DevelopmentCostsGrossBeginningBalance)	IAS 38 107 c
674	1		Monetary	iascf-edap	Goodwill, Gross, Ending Balance (iascf-edap:GoodwillGrossEndingBalance)	IAS 22 88 e ix
675	1		Monetary	iascf-edap	Goodwill, Gross, Changes (iascf-edap:GoodwillGrossChanges)	IAS 22 88 e
676	1		Monetary	iascf-edap	Additions (iascf-edap:GoodwillGrossChangesAdditions)	IAS 22 88 e ii
677	1		Monetary	iascf-edap	Disposal of Business (iascf-edap:GoodwillGrossChangesDisposalBusiness)	IAS 22 88 e iv
678	1		Monetary	iascf-edap	Adjustments Resulting from Subsequent Changes in Fair Value of Assets and Liabilities (iascf-edap:GoodwillGrossChangesAdjustmentsResultingSubsequentChangesFairValueAssetsLiabilities)	IAS 22 88 e iii
679	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:GoodwillGrossChangesForeignExchangeMovements)	IAS-CP
680	1		Monetary	iascf-edap	Other Changes (iascf-edap:GoodwillGrossChangesOtherChanges)	IAS 22 88 e viii
681	1		Monetary	iascf-edap	Goodwill, Gross, Beginning Balance (iascf-edap:GoodwillGrossBeginningBalance)	IAS 22 88 e i
682	1		Monetary	iascf-edap	Negative Goodwill, Gross, Ending Balance (iascf-edap:NegativeGoodwillGrossEndingBalance)	IAS 22 91 d vii
683	1		Monetary	iascf-edap	Negative Goodwill, Gross, Changes (iascf-edap:NegativeGoodwillGrossChanges)	IAS 22 91 d
684	1		Monetary	iascf-edap	Additions (iascf-edap:NegativeGoodwillGrossChangesAdditions)	IAS 22 91 d ii
685	1		Monetary	iascf-edap	Adjustments Resulting from Subsequent Change in Value of Assets and Liabilities (iascf-edap:AdjustmentsResultingSubsequentChangeValueAssetsLiabilities)	IAS 22 91 d iii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
686	1		Monetary	iascf-edap	Disposal of Business (iascf-edap:NegativeGoodwillGrossChangesDisposalBusiness)	IAS 22 91 d iv
687	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:NegativeGoodwillGrossChangesForeignExchangeMovements)	IAS-CP
688	1		Monetary	iascf-edap	Other Changes (iascf-edap:NegativeGoodwillGrossChangesOtherChanges)	IAS 22 91 d vi
689	1		Monetary	iascf-edap	Negative Goodwill, Gross, Beginning Balance (iascf-edap:NegativeGoodwillGrossBeginningBalance)	IAS 22 91 d i
690	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Gross, Ending Balance (iascf-edap:PatentsTrademarksOtherRightsGrossEndingBalance)	IAS 38 107 c
691	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Gross, Changes (iascf-edap:PatentsTrademarksOtherRightsGrossChanges)	IAS 38 107 e
692	1		Monetary	iascf-edap	Additions from Internal Development (iascf-edap:PatentsTrademarksOtherRightsGrossChangesAdditionsInternalDevelopment)	IAS 38 107 e i
693	1		Monetary	iascf-edap	Additions from Acquisitions (iascf-edap:AdditionsAcquisitions)	IAS 38 197 e i
694	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:PatentsTrademarksOtherRightsGrossChangesRetirementsDisposals)	IAS 38 107 e ii
695	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:PatentsTrademarksOtherRightsGrossChangesForeignExchangeMovements)	IAS 38 107 e vii
696	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:PatentsTrademarksOtherRightsGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 38 107 e i
697	1		Monetary	iascf-edap	Other Changes (iascf-edap:PatentsTrademarksOtherRightsGrossChangesOtherChanges)	IAS 38 107 e viii
698	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Gross, Beginning Balance (iascf-edap:PatentsTrademarksOtherRightsGrossBeginningBalance)	IAS 38 107 c
699	0		Monetary	iascf-edap	Computer Software, Gross, Ending Balance (iascf-edap:ComputerSoftwareGrossEndingBalance)	IAS 22 88 e ix
700	1		Monetary	iascf-edap	Computer Software, Gross, Changes (iascf-edap:ComputerSoftwareGrossChanges)	IAS 22 88 e
701	1		Monetary	iascf-edap	Additions (iascf-edap:ComputerSoftwareGrossChangesAdditions)	IAS 22 88 e ii
702	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:ComputerSoftwareGrossChangesRetirementsDisposals)	IAS 22 88 e iii
703	1		Monetary	iascf-edap	Disposal of Business (iascf-edap:ComputerSoftwareGrossChangesDisposalBusiness)	IAS 22 88 e iv
704	1		Monetary	iascf-edap	Adjustments Resulting from Subsequent Changes in Fair Value of Assets and Liabilities (iascf-edap:ComputerSoftwareGrossChangesAdjustmentsResultingSubsequentChangesFairValueAssetsLiabilities)	IAS 22 88 e iii
705	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:ComputerSoftwareGrossChangesForeignExchangeMovements)	IAS-CP



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ID	Weight	Bal	Type	NS	Label	Reference
706	1		Monetary	iascf-edap	Other Changes (iascf-edap:ComputerSoftwareGrossChangesOtherChanges)	IAS 22 88 e viii
707	1		Monetary	iascf-edap	Computer Software, Gross, Beginning Balance (iascf-edap:ComputerSoftwareGrossBeginningBalance)	IAS 22 88 e i
708	1		Monetary	iascf-edap	Other Intangible Assets, Gross, Ending Balance (iascf-edap:OtherIntangibleAssetsGrossEndingBalance)	IAS 38 107 c
709	1		Monetary	iascf-edap	Other Intangible Assets, Gross, Changes (iascf-edap:OtherIntangibleAssetsGrossChanges)	IAS 38 107 e
710	1		Monetary	iascf-edap	Additions from Internal Development (iascf-edap:OtherIntangibleAssetsGrossChangesAdditionsInternalDevelopment)	IAS 38 107 e i
711	1		Monetary	iascf-edap	Additions from Acquisitions (iascf-edap:OtherIntangibleAssetsGrossChangesAdditionsAcquisitions)	IAS 38 107 e i
712	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:OtherIntangibleAssetsGrossChangesRetirementsDisposals)	IAS 38 107 e ii
713	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:OtherIntangibleAssetsGrossChangesForeignExchangeMovements)	IAS 38 107 e vii
714	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:OtherIntangibleAssetsGrossChangesAcquisitionsThroughBusinessCombinations)	IAS 38 107 e i
715	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:OtherIntangibleAssetsGrossChangesRevaluationDecreases)	IAS 38 107 e iii
716	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:OtherIntangibleAssetsGrossChangesRevaluationIncreases)	IAS 38 107 e iii
717	1		Monetary	iascf-edap	Other Changes (iascf-edap:OtherIntangibleAssetsGrossChangesOtherChanges)	IAS 38 107 e viii
718	1		Monetary	iascf-edap	Other Intangible Assets, Gross, Beginning Balance (iascf-edap:OtherIntangibleAssetsGrossBeginningBalance)	IAS 38 107 c
719	0		Monetary	iascf-edap	Intangible Assets, Gross, Total, Ending Balance (iascf-edap:IntangibleAssetsGrossTotalEndingBalance)	IAS 38 107 c
720	1		Monetary	iascf-edap	Intangible Assets, Gross, Total, Changes (iascf-edap:IntangibleAssetsGrossTotalChanges)	IAS 38 107 e
721	1		Monetary	iascf-edap	Additions from Internal Development (iascf-edap:IntangibleAssetsGrossTotalChangesAdditionsInternalDevelopment)	IAS 38 107 e i
722	1		Monetary	iascf-edap	Additions from Acquisitions (iascf-edap:IntangibleAssetsGrossTotalChangesAdditionsAcquisitions)	IAS 38 107 e i
723	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:IntangibleAssetsGrossTotalChangesRetirementsDisposals)	IAS 38 107 e ii
724	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:IntangibleAssetsGrossTotalChangesForeignExchangeMovements)	IAS 38 107 e vii
725	1		Monetary	iascf-edap	Acquisitions Through Business Combinations (iascf-edap:IntangibleAssetsGrossTotalChangesAcquisitionsThroughBusinessCombinations)	IAS 38 107 e i

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ID	Weight	Bal	Type	NS	Label	Reference
726	1		Monetary	iascf-edap	Revaluation Decreases (iascf-edap:IntangibleAssetsGrossTotalChangesRevaluationDecreases)	IAS 38 107 e iii
727	1		Monetary	iascf-edap	Revaluation Increases (iascf-edap:IntangibleAssetsGrossTotalChangesRevaluationIncreases)	IAS 38 107 e iii
728	1		Monetary	iascf-edap	Other Changes (iascf-edap:IntangibleAssetsGrossTotalChangesOtherChanges)	IAS 38 107 e viii
729	1		Monetary	iascf-edap	Intangible Assets, Gross, Total, Beginning Balance (iascf-edap:IntangibleAssetsGrossTotalBeginningBalance)	IAS 38 107 c
730	0			iascf-edap	<b>Movements in Accumulated Amortisation and Impairment, Intangible Assets (abstract)</b> (iascf-edap:MovementsAccumulatedAmortisationImpairmentIntangibleAssets)	IAS 38 107 e
731	0		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairment)	IAS 38 107 c
732	1		Monetary	iascf-edap	Development Costs, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentEndingBalance)	IAS 38 107 c
733	1		Monetary	iascf-edap	Development Costs, Accumulated Amortisation and Impairment, Changes (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChanges)	IAS 38 107 c
734	1		Monetary	iascf-edap	Amortisation Expense (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChangesAmortisationExpense)	IAS 38 107 e vi
735	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChangesImpairmentLossesRecognisedIncome)	IAS 38 107 e iv
736	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChangesImpairmentLossesReversedIncome)	IAS 38 107 e v
737	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChangesRetirementsDisposals)	IAS 38 107 e ii
738	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChangesForeignExchangeMovements)	IAS 38 107 e vii
739	1		Monetary	iascf-edap	Other Changes (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentChangesOtherChanges)	IAS 38 107 e viii
740	1		Monetary	iascf-edap	Development Costs, Accumulated Amortisation and Impairment, Beginning Balance (iascf-edap:DevelopmentCostsAccumulatedAmortisationImpairmentBeginningBalance)	IAS 38 107 c
741	1		Monetary	iascf-edap	Goodwill, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:GoodwillAccumulatedAmortisationImpairmentEndingBalance)	IAS 22 88 e ix
742	1		Monetary	iascf-edap	Goodwill, Accumulated Amortisation and Impairment, Changes (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChanges)	IAS 22 88 e i

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
743	1		Monetary	iascf-edap	Amortisation Expense (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChangesAmor tisationExpense)	IAS 22 88 e v
744	1		Monetary	iascf-edap	Impairment Losses Recognised (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChangesImpai rmentLossesRecognised)	IAS 22 88 e vi
745	1		Monetary	iascf-edap	Impairment Losses Reversed (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChangesImpai rmentLossesReversed)	IAS 22 88 e vii
746	1		Monetary	iascf-edap	Disposal of Business (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChangesDispo salBusiness)	IAS 22 88 e iv
747	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChangesForei gnExchangeMovements)	IAS-CP
748	1		Monetary	iascf-edap	Other Changes (iascf-edap:GoodwillAccumulatedAmortisationImpairmentChangesOther Changes)	IAS 22 88 e viii
749	1		Monetary	iascf-edap	Goodwill, Accumulated Amortisation and Impairment, Beginning Balance (iascf-edap:GoodwillAccumulatedAmortisationImpairmentBeginningBalanc e)	IAS 22 88 e i
750	1		Monetary	iascf-edap	Negative Goodwill, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:NegativeGoodwillAccumulatedAmortisationImpairmentEndingBal ance)	IAS 22 91 d vii
751	1		Monetary	iascf-edap	Negative Goodwill, Accumulated Amortisation, Changes (iascf-edap:NegativeGoodwillAccumulatedAmortisationChanges)	IAS 22 91 d
752	1		Monetary	iascf-edap	Recognised in Income for Negative Goodwill which do Not Represent Identifiable Liabilities at Date of Acquisition (iascf-edap:NegativeGoodwillAccumulatedAmortisationChangesRecogni sedIncomeNegativeGoodwilldoNotRepresentIdentifiableLiabilitiesDateA cquisition)	IAS 22 61
753	1		Monetary	iascf-edap	Recognised in Income Other (iascf-edap:NegativeGoodwillAccumulatedAmortisationChangesRecogni sedIncomeOther)	IAS 22 91 d v
754	1		Monetary	iascf-edap	Disposal of Business (iascf-edap:NegativeGoodwillAccumulatedAmortisationChangesDisposa lBusiness)	IAS 22 91 d iv
755	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:NegativeGoodwillAccumulatedAmortisationChangesForeign ExchangeMovements)	IAS-CP
756	1		Monetary	iascf-edap	Other Changes (iascf-edap:NegativeGoodwillAccumulatedAmortisationChangesOtherC hanges)	IAS 22 91 d vi
757	1		Monetary	iascf-edap	Negative Goodwill, Accumulated Amortisation, Beginning Balance (iascf-edap:NegativeGoodwillAccumulatedAmortisationBeginningBalance)	IAS 22 91 d i

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ID	Weight	Bal	Type	NS	Label	Reference
758	1		Monetary	iascf-edap	Patents, Trademarks and Other Rights, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentEndingBalance)	IAS 38 107 c
759	1		Monetary	iascf-edap	Patents Trademarks and Other Rights, Accumulated Amortisation and Impairment, Changes (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChanges)	IAS 38 107 e
760	1		Monetary	iascf-edap	Amortisation Expense (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChangesAmortisationExpense)	IAS 38 107 e vi
761	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChangesImpairmentLossesRecognisedIncome)	IAS 38 107 e iv
762	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChangesImpairmentLossesReversedIncome)	IAS 38 107 e v
763	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChangesRetirementsDisposals)	IAS 38 107 e ii
764	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChangesForeignExchangeMovements)	IAS 38 107 e vii
765	1		Monetary	iascf-edap	Other Changes (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentChangesOtherChanges)	IAS 38 107 e viii
766	1		Monetary	iascf-edap	Patents Trademarks and Other Rights, Accumulated Amortisation and Impairment, Beginning Balance (iascf-edap:PatentsTrademarksOtherRightsAccumulatedAmortisationImpairmentBeginningBalance)	IAS 38 107 c
767	0		Monetary	iascf-edap	Computer Software, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentEndingBalance)	IAS 22 88 e ix
768	1		Monetary	iascf-edap	Computer Software, Accumulated Amortisation and Impairment, Changes (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChanges)	IAS 22 88 e i
769	1		Monetary	iascf-edap	Amortisation Expense (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesAmortisationExpense)	IAS 22 88 e v
770	1		Monetary	iascf-edap	Impairment Losses Recognised (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesImpairmentLossesRecognised)	IAS 22 88 e vi
771	1		Monetary	iascf-edap	Impairment Losses Reversed (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesImpairmentLossesReversed)	IAS 22 88 e vii
772	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesRetirementsDisposals)	IAS 22 88 e iv

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ID	Weight	Bal	Type	NS	Label	Reference
773	1		Monetary	iascf-edap	Disposal of Business (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesDisposalBusiness)	IAS 22 88 e iv
774	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesForeignExchangeMovements)	IAS-CP
775	1		Monetary	iascf-edap	Other Changes (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentChangesOtherChanges)	IAS 22 88 e viii
776	1		Monetary	iascf-edap	Computer Software, Accumulated Amortisation and Impairment, Beginning Balance (iascf-edap:ComputerSoftwareAccumulatedAmortisationImpairmentBeginningBalance)	IAS 22 88 e i
777	1		Monetary	iascf-edap	Other Intangible Assets, Accumulated Amortisation and Impairment, Ending Balance (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentEndingBalance)	IAS 38 107 c
778	1		Monetary	iascf-edap	Other Intangible Assets, Accumulated Amortisation and Impairment, Changes (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChanges)	IAS 38 107 e
779	1		Monetary	iascf-edap	Amortisation Expense (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChangesAmortisationExpense)	IAS 38 107 e vi
780	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChangesImpairmentLossesRecognisedIncome)	IAS 38 107 e iv
781	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChangesImpairmentLossesReversedIncome)	IAS 38 107 e v
782	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChangesRetirementsDisposals)	IAS 38 107 e ii
783	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChangesForeignExchangeMovements)	IAS 38 107 e vii
784	1		Monetary	iascf-edap	Other Changes (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentChangesOtherChanges)	IAS 38 107 e viii
785	1		Monetary	iascf-edap	Other Intangible Assets, Accumulated Amortisation and Impairment, Beginning Balance (iascf-edap:OtherIntangibleAssetsAccumulatedAmortisationImpairmentBeginningBalance)	IAS 38 107 c
786	0		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment, Total, Ending Balance (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalEndingBalance)	IAS 38 107 c

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ID	Weight	Bal	Type	NS	Label	Reference
787	1		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment, Total, Changes (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChanges)	IAS 38 107 e
788	1		Monetary	iascf-edap	Amortisation Expense (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChangesAmortisationExpense)	IAS 38 107 e vi
789	1		Monetary	iascf-edap	Impairment Losses Recognised in Income (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChangesImpairmentLossesRecognisedIncome)	IAS 38 107 e iv
790	1		Monetary	iascf-edap	Impairment Losses Reversed in Income (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChangesImpairmentLossesReversedIncome)	IAS 38 107 e v
791	1		Monetary	iascf-edap	Retirements and Disposals (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChangesRetirementsDisposals)	IAS 38 107 e ii
792	1		Monetary	iascf-edap	Foreign Exchange Movements (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChangesForeignExchangeMovements)	IAS 38 107 e vii
793	1		Monetary	iascf-edap	Other Changes (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalChangesOtherChanges)	IAS 38 107 e viii
794	1		Monetary	iascf-edap	Intangible Assets, Accumulated Amortisation and Impairment, Total, Beginning Balance (iascf-edap:IntangibleAssetsAccumulatedAmortisationImpairmentTotalBeginningBalance)	IAS 38 107 c
795	0		String	iascf-edap	Details of Significant Intangible Assets (iascf-edap:DetailsSignificantIntangibleAssets)	IAS 38 111 b
796	0		Tuple	iascf-edap	<b>Significant Intangible Asset (iascf-edap:SignificantIntangibleAsset)</b>	IAS 38 111 b
797	0		String	iascf-edap	Description of Significant Intangible Asset (iascf-edap:DescriptionSignificantIntangibleAsset)	IAS 38 111 b
798	0		String	iascf-edap	Type of Significant Intangible Asset (iascf-edap:TypeSignificantIntangibleAsset)	IAS 38 111 b
799	0		Monetary	iascf-edap	Carrying Amount of Significant Intangible Asset (iascf-edap:CarryingAmountSignificantIntangibleAsset)	IAS 38 111 b
800	0		String	iascf-edap	Remaining Amortisation of Significant Intangible Asset (iascf-edap:RemainingAmortisationSignificantIntangibleAsset)	IAS 38 111 b
801	0		String	iascf-edap	Intangible Assets Acquired Through Government Grants (iascf-edap:IntangibleAssetsAcquiredThroughGovernmentGrants)	IAS 38 111 c
802	0		Tuple	iascf-edap	<b>Intangible Asset Acquired Through Government Grant (iascf-edap:IntangibleAssetAcquiredThroughGovernmentGrant)</b>	IAS 38 111 c
803	0		String	iascf-edap	Description of Intangible Asset Acquired Through Government Grant (iascf-edap:DescriptionIntangibleAssetAcquiredThroughGovernmentGrant)	IAS 38 111 c
804	0		String	iascf-edap	Type of Intangible Asset Acquired Through Government Grant (iascf-edap:TypeIntangibleAssetAcquiredThroughGovernmentGrant)	IAS 38 111 c

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ID	Weight	Bal	Type	NS	Label	Reference
805	0		Monetary	iascf-edap	Initial Fair Value Recognised of Intangible Asset Acquired Through Government Grant (iascf-edap:InitialFairValueRecognisedIntangibleAssetAcquiredThroughGovernmentGrant)	IAS 38 111 c i
806	0		Monetary	iascf-edap	Carrying Amount of Intangible Asset Acquired Through Government Grant (iascf-edap:CarryingAmountIntangibleAssetAcquiredThroughGovernmentGrant)	IAS 38 111 c ii
807	0		String	iascf-edap	Measurement Basis of Intangible Asset Acquired Through Government Grant (iascf-edap:MeasurementBasisIntangibleAssetAcquiredThroughGovernmentGrant)	IAS 38 111 c iii
808	0		String	iascf-edap	Intangible Assets Pledged as Security or Title Restricted (iascf-edap:IntangibleAssetsPledgedSecurityTitleRestricted)	IAS 38 111 d
809	0		Tuple	iascf-edap	<b>Intangible Asset Pledged as Security or Title Restricted</b> (iascf-edap:IntangibleAssetPledgedSecurityTitleRestricted)	IAS 38 111 d
810	0		String	iascf-edap	Description of Intangible Asset Pledged as Security or Title Restricted (iascf-edap:DescriptionIntangibleAssetPledgedSecurityTitleRestricted)	IAS 38 111 d
811	0		String	iascf-edap	Type of Intangible Asset Pledged as Security or Title Restricted (iascf-edap:TypeIntangibleAssetPledgedSecurityTitleRestricted)	IAS 38 111 d
812	0		String	iascf-edap	Description of Liability or Other Item Pledged Against (iascf-edap:IntangibleAssetPledgedSecurityTitleRestrictedDescriptionLiabilityOtherItemPledgedAgainst)	IAS 38 111 d
813	0		Monetary	iascf-edap	Carrying Amount of Intangible Asset Pledged as Security or Title Restricted (iascf-edap:CarryingAmountIntangibleAssetPledgedSecurityTitleRestricted)	IAS 38 111 d
814	0		String	iascf-edap	Revaluation of Intangible Assets (iascf-edap:RevaluationIntangibleAssets)	IAS 38 113
815	0		Tuple	iascf-edap	<b>Class of Revalued Intangible Asset</b> (iascf-edap:ClassRevaluedIntangibleAsset)	IAS 38 113 a
816	0		Monetary	iascf-edap	Description of Class of Revalued Intangible Asset (iascf-edap:DescriptionClassRevaluedIntangibleAsset)	IAS 38 113 a
817	0		Monetary	iascf-edap	Type of Class of Revalued Intangible Asset (iascf-edap:TypeClassRevaluedIntangibleAsset)	IAS 38 113 a
818	0		String	iascf-edap	Effective Dates of Revaluation (iascf-edap:EffectiveDatesRevaluation)	IAS 38 113 a i
819	0		Monetary	iascf-edap	Carrying Amount of Revalued Asset (iascf-edap:CarryingAmountRevaluedAsset)	IAS 38 113 a ii
820	0		Monetary	iascf-edap	Carrying Amount of Revalued Asset if Carried Under Historical Cost (iascf-edap:CarryingAmountRevaluedAssetCarriedUnderHistoricalCost)	IAS 38 113 a iii
821	0		String	iascf-edap	Restrictions on Distribution of Revaluation Surplus (iascf-edap:RevaluationIntangibleAssetsRestrictionsDistributionRevaluationSurplus)	IAS 38 113 b
822	0		String	iascf-edap	Negative Goodwill Relating to Future Losses or Expenses (iascf-edap:NegativeGoodwillRelatingFutureLossesExpenses)	IAS 22 91 a
823	0		String	iascf-edap	Income Statement Line Item in Which Negative Goodwill is Recognised as Income (iascf-edap:IncomeStatementLineItemNegativeGoodwillRecognisedIncome)	IAS 22 91 c
824	0		Tuple	iascf-edap	<b>Negative Goodwill Relating to Future Loss or Expense</b> (iascf-edap:NegativeGoodwillRelatingFutureLossExpense)	IAS 22 91 a
825	0		String	iascf-edap	Description of Future Loss or Expense (iascf-edap:DescriptionFutureLossExpense)	IAS 22 91 a

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ID	Weight	Bal	Type	NS	Label	Reference
826	0		String	iascf-edap	Type of Future Loss or Expense (iascf-edap:TypeFutureLossExpense)	IAS 22 91 a
827	0		Monetary	iascf-edap	Amount of Future Loss or Expense (iascf-edap:AmountFutureLossExpense)	IAS 22 91 a
828	0		String	iascf-edap	Timing of Future Loss or Expense (iascf-edap:TimingFutureLossExpense)	IAS 22 91 a
829	0		String	iascf-edap	Additional Disclosures for Intangible Assets (iascf-edap:AdditionalDisclosuresIntangibleAssets)	IAS 38 117
830	0		String	iascf-edap	Description of Fully Amortised Intangible Assets in Use (iascf-edap:DescriptionFullyAmortisedIntangibleAssetsUse)	IAS 38 117 a
831	0		String	iascf-edap	Description of Significant Intangible Assets Controlled but Not Recognised by Entity (iascf-edap:DescriptionSignificantIntangibleAssetsControlledNotRecognisedEnt ity)	IAS 38 117 b
832	0		String	iascf-edap	Line Items of Income Statement in Which Amortisation of Intangible Assets Included (iascf-edap:LineItemsIncomeStatementAmortisationIntangibleAssetsIncluded)	IAS 38 107 d; IAS 22 88 d; IAS 22 91 c
833	0		String	iascf-edap	Reasons Why Amortisation of Intangible Asset is Greater than 20 Years Including Significant Factors (iascf-edap:ReasonsWhyAmortisationIntangibleAssetGreater20YearsIncluding SignificantFactors)	IAS 22 88 b; IAS 38 111 a
834	0		String	iascf-edap	Reasons Why Goodwill is Not Amortised on Straight Line Basis (iascf-edap:ReasonsWhyGoodwillNotAmortisedStraightLineBasis)	IAS 22 88 c
835	0		Monetary	iascf-edap	Research and Development Recognised as Expense (iascf-edap:ResearchDevelopmentRecognisedExpense)	IAS 38 115
836	0		String	iascf-edap	Biological Assets Disclosures (iascf-edap:BiologicalAssetsDisclosures)	IAS 41 39
837	0		String	iascf-edap	Investments in Subsidiaries Disclosures (iascf-edap:InvestmentsSubsidiariesDisclosures)	IAS 27 30; IAS 27 29
838	0		String	iascf-edap	Listing of Significant Subsidiaries (iascf-edap:ListingSignificantSubsidiaries)	IAS 27 32 a
839	0		Tuple	iascf-edap	<b>Significant Subsidiary (iascf-edap:SignificantSubsidiary)</b>	IAS 27 32 a
840	0		String	iascf-edap	Name of Significant Subsidiary (iascf-edap:NameSignificantSubsidiary)	IAS 27 32 a
841	0		Monetary	iascf-edap	Cost of Investment in Significant Subsidiary (iascf-edap:CostInvestmentSignificantSubsidiary)	IAS 27 32 a
842	0		Monetary	iascf-edap	Country of Incorporation of Significant Subsidiary (iascf-edap:CountryIncorporationSignificantSubsidiary)	IAS 27 32 a
843	0		Decimal	iascf-edap	Percentage of Ownership Interest in Significant Subsidiary (iascf-edap:PercentageOwnershipInterestSignificantSubsidiary)	IAS 27 32 a
844	0		Decimal	iascf-edap	Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership (iascf-edap:PercentageVotingPowerSignificantSubsidiaryDifferentPercentag eOwnership)	IAS 27 32 a
845	0		String	iascf-edap	Additional Information about Subsidiaries (iascf-edap:AdditionalInformationSubsidiaries)	IAS 27 32
846	0		String	iascf-edap	Nature of Relationship with Subsidiaries where Parent has Directly or Indirectly Less than Half of Voting Power (iascf-edap:NatureRelationshipSubsidiariesParentDirectlyIndirectlyLessHalfVoti ngPower)	IAS 27 32 b ii



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
847	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 (iascf-edap:NamesEntitiesMoreHalfVotingPowerDirectlyIndirectlyOwnedNotSubsidiariesDueAbsenceControl)	IAS 27 32 b iii
848	0		String	iascf-edap	Investments in Associates Disclosures (iascf-edap:InvestmentsAssociatesDisclosures)	IAS 1 66 d; IAS 28 28
849	0		String	iascf-edap	Listing of Significant Associates (iascf-edap:ListingSignificantAssociates)	IAS 28 27
850	0		Tuple	iascf-edap	<b>Significant Associate (iascf-edap:SignificantAssociate)</b>	IAS 28 27
851	0		Monetary	iascf-edap	Name of Significant Associate (iascf-edap:NameSignificantAssociate)	IAS 28 27 a
852	0		Decimal	iascf-edap	Cost of Investment in Significant Associate (iascf-edap:CostInvestmentSignificantAssociate)	IAS 28 27 a
853	0		Monetary	iascf-edap	Location of Significant Associate (iascf-edap:LocationSignificantAssociate)	IAS 28 27 a
854	0		Decimal	iascf-edap	Principal Activities of Significant Associate (iascf-edap:PrincipalActivitiesSignificantAssociate)	IAS 28 27 a
855	0		Decimal	iascf-edap	Percentage of Ownership Interest in Significant Associate (iascf-edap:PercentageOwnershipInterestSignificantAssociate)	IAS 28 27 a
856	0		Decimal	iascf-edap	Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership (iascf-edap:SignificantAssociatePercentageVotingPowerSignificantSubsidiaryDifferentPercentageOwnership)	IAS 28 27 a
857	0			iascf-edap	<b>Movements in Investments in Significant Associates During Period (abstract)</b> (iascf-edap:MovementsInvestmentsSignificantAssociatesDuringPeriod)	IAS 28 17
858	0		Monetary	iascf-edap	Significant Associates, Ending Balance (iascf-edap:SignificantAssociatesEndingBalance)	IAS-CP
859	1		Monetary	iascf-edap	Significant Associates, Changes (iascf-edap:SignificantAssociatesChanges)	IAS-CP
860	1		Monetary	iascf-edap	Additional Investments in Significant Associates (iascf-edap:AdditionalInvestmentsSignificantAssociates)	IAS-CP
861	0		Monetary	iascf-edap	Disposals of Significant Associates (iascf-edap:DisposalsSignificantAssociates)	IAS-CP
862	0		Monetary	iascf-edap	Share of Ordinary Profit (Loss) (iascf-edap:ShareOrdinaryProfitLoss)	IAS-CP
863	0		Monetary	iascf-edap	Share of Extraordinary Profit (Loss) (iascf-edap:ShareExtraordinaryProfitLoss)	IAS-CP
864	0		Monetary	iascf-edap	Share of Prior Period Items (iascf-edap:SharePriorPeriodItems)	IAS-CP
865	0		Monetary	iascf-edap	Dividends Received (iascf-edap:DividendsReceived)	IAS-CP
866	0		Monetary	iascf-edap	Foreign Exchange Adjustments (iascf-edap:ForeignExchangeAdjustments)	IAS-CP
867	0		Monetary	iascf-edap	Impairment of Investment (iascf-edap:ImpairmentInvestment)	IAS-CP
868	0		Monetary	iascf-edap	Reversal of Impairment (iascf-edap:ReversalImpairment)	IAS-CP
869	0		Monetary	iascf-edap	Other Movements in Significant Associates (iascf-edap:OtherMovementsSignificantAssociates)	IAS-CP
870	1		Monetary	iascf-edap	Significant Associates, Beginning Balance (iascf-edap:SignificantAssociatesBeginningBalance)	IAS-CP
871	0		String	iascf-edap	Explanation of Movements in Investment in Significant Associates (iascf-edap:ExplanationMovementsInvestmentSignificantAssociates)	IAS-CP

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ID	Weight	Bal	Type	NS	Label	Reference
872	0		String	iascf-edap	Unrecognised Share of Losses of Associates (iascf-edap:UnrecognisedShareLossesAssociates)	SIC 20 10
873	0		Monetary	iascf-edap	Amount Not Recognised for Period (iascf-edap:AmountNotRecognisedPeriod)	SIC 20 10
874	0		Monetary	iascf-edap	Cumulative Amount Not Recognised (iascf-edap:CumulativeAmountNotRecognised)	SIC 20 10
875	0		String	iascf-edap	Share of Profit (Loss) for Associates (iascf-edap:ShareProfitLossAssociates)	IAS 28 28
876	1		Monetary	iascf-edap	Prior Period Items of Profit (Loss) for Associates (iascf-edap:PriorPeriodItemsProfitLossAssociates)	IAS 28 28
877	1		Monetary	iascf-edap	Extraordinary Portion of Profit (Loss) for Associates (iascf-edap:ExtraordinaryPortionProfitLossAssociates)	IAS 28 28
878	0		String	iascf-edap	Investments in Joint Ventures Disclosures (iascf-edap:InvestmentsJointVenturesDisclosures)	IAS 31 32
879	0		String	iascf-edap	Listing of Significant Joint Ventures (iascf-edap:ListingSignificantJointVentures)	IAS 31 47
880	0		Tuple	iascf-edap	<b>Significant Joint Venture (iascf-edap:SignificantJointVenture)</b>	IAS 31 47
881	0		String	iascf-edap	Name of Significant Joint Venture (iascf-edap:NameSignificantJointVenture)	IAS 31 47
882	0		String	iascf-edap	Principal Activities of Significant Joint Venture (iascf-edap:PrincipalActivitiesSignificantJointVenture)	IAS 31 47
883	0		String	iascf-edap	Location of Significant Joint Venture (iascf-edap:LocationSignificantJointVenture)	IAS 31 47
884	0		Monetary	iascf-edap	Cost of Investment in Significant Joint Venture (iascf-edap:CostInvestmentSignificantJointVenture)	IAS 31 47
885	0		Decimal	iascf-edap	Percentage of Ownership Interest in Significant Joint Venture (iascf-edap:PercentageOwnershipInterestSignificantJointVenture)	IAS 31 47
886	0		Tuple	iascf-edap	<b>Aggregate Amount of Joint Venture Line Items (iascf-edap:AggregateAmountJointVentureLineItems)</b>	IAS 31 47
887	0		String	iascf-edap	Name of Significant Joint Venture (iascf-edap:AggregateAmountJointVentureLineItemsNameSignificantJointVenture)	IAS 31 47
888	0		Monetary	iascf-edap	Net Profit (Loss) of Joint Venture (iascf-edap:NetProfitLossJointVenture)	IAS 31 47
889	1		Monetary	iascf-edap	Total Income of Joint Venture (iascf-edap:TotalIncomeJointVenture)	IAS 31 47
890	1		Monetary	iascf-edap	Total Expenses of Joint Venture (iascf-edap:TotalExpensesJointVenture)	IAS 31 47
891	0		Monetary	iascf-edap	Total Assets of Joint Venture (iascf-edap:TotalAssetsJointVenture)	IAS-CP
892	1		Monetary	iascf-edap	Current Assets of Joint Venture (iascf-edap:CurrentAssetsJointVenture)	IAS 31 47
893	1		Monetary	iascf-edap	Non Current Assets of Joint Venture (iascf-edap:NonCurrentAssetsJointVenture)	IAS 31 47
894	0		Monetary	iascf-edap	Total Liabilities of Joint Venture (iascf-edap:TotalLiabilitiesJointVenture)	IAS-CP
895	1		Monetary	iascf-edap	Current Liabilities of Joint Venture (iascf-edap:CurrentLiabilitiesJointVenture)	IAS 31 47
896	1		Monetary	iascf-edap	Non Current Liabilities of Joint Venture (iascf-edap:NonCurrentLiabilitiesJointVenture)	IAS 31 47
897	0		String	iascf-edap	Contingent Liabilities Related to Joint Ventures (iascf-edap:ContingentLiabilitiesRelatedJointVentures)	IAS 31 45

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
898	0		Monetary	iascf-edap	Contingent Liabilities Incurred by Venturer in Relation to Interests in Joint Ventures (iascf-edap:ContingentLiabilitiesIncurredVenturerRelationInterestsJointVentures)	IAS 31 45 a
899	0		Monetary	iascf-edap	Share of Contingent Liabilities Incurred Jointly with Other Venturers (iascf-edap:ShareContingentLiabilitiesIncurredJointlyOtherVenturers)	IAS 31 45 a
900	0		Monetary	iascf-edap	Contingent Liabilities for Which Venturer is Contingently Liable for Liabilities of Other Venturers (iascf-edap:ContingentLiabilitiesVenturerContingentlyLiableLiabilitiesOtherVenturers)	IAS 31 45 c
901	0		Monetary	iascf-edap	Share of Contingent Liabilities of Joint Ventures Themselves (iascf-edap:ShareContingentLiabilitiesJointVenturesThemselves)	IAS 31 45 b
902	0		String	iascf-edap	Commitments Related to Interests in Joint Ventures (iascf-edap:CommitmentsRelatedInterestsJointVentures)	IAS 31 46
903	0		Monetary	iascf-edap	Capital Commitments of Venturer in Relation to Interests in Joint Ventures (iascf-edap:CapitalCommitmentsVenturerRelationInterestsJointVentures)	IAS 31 46 a
904	0		Monetary	iascf-edap	Share of Capital Commitments Incurred Jointly with Other Venturers (iascf-edap:ShareCapitalCommitmentsIncurredJointlyOtherVenturers)	IAS 31 46 a
905	0		Monetary	iascf-edap	Share of Capital Commitments of Joint Ventures Themselves (iascf-edap:ShareCapitalCommitmentsJointVenturesThemselves)	IAS 31 46 b
906	0		String	iascf-edap	Deferred Tax Assets Disclosures (iascf-edap:DeferredTaxAssetsDisclosures)	IAS 12
907	0		String	iascf-edap	Recognised Deferred Tax Assets (iascf-edap:RecognisedDeferredTaxAssets)	IAS 12 81 g i
908	0		Monetary	iascf-edap	Deferred Tax Assets, Total (iascf-edap:DeferredTaxAssetsTotal)	IAS 12 81 g i
909	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Depreciation (iascf-edap:DeferredTaxAssetsRelatingDepreciation)	IAS 12 81 g i
910	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Amortisation (iascf-edap:DeferredTaxAssetsRelatingAmortisation)	IAS 12 81 g i
911	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Accruals (iascf-edap:DeferredTaxAssetsRelatingAccruals)	IAS 12 81 g i
912	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Provisions (iascf-edap:DeferredTaxAssetsRelatingProvisions)	IAS 12 81 g i
913	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Foreign Exchange Contracts (iascf-edap:DeferredTaxAssetsRelatingForeignExchangeContracts)	IAS 12 81 g i
914	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Post Employment Benefit Obligations (iascf-edap:DeferredTaxAssetsRelatingPostEmploymentBenefitObligations)	IAS 12 81 g i
915	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Revaluations of Property, Plant and Equipment (iascf-edap:DeferredTaxAssetsRelatingRevaluationsPropertyPlantEquipment)	IAS 12 81 g i
916	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Revaluations of Investment Property (iascf-edap:DeferredTaxAssetsRelatingRevaluationsInvestmentProperty)	IAS 12 81 g i
917	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Revaluations of Intangible Assets (iascf-edap:DeferredTaxAssetsRelatingRevaluationsIntangibleAssets)	IAS 12 81 g i
918	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Revaluations of Financial Instruments (iascf-edap:DeferredTaxAssetsRelatingRevaluationsFinancialInstruments)	IAS 12 81 g i
919	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Tax Losses (iascf-edap:DeferredTaxAssetsRelatingTaxLosses)	IAS 12 81 g i

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
920	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Tax Credits (iascf-edap:DeferredTaxAssetsRelatingTaxCredits)	IAS 12 81 g i
921	1		Monetary	iascf-edap	Deferred Tax Assets Relating to Other (iascf-edap:DeferredTaxAssetsRelatingOther)	IAS 12 81 g i
922	0		Monetary	iascf-edap	Tax Loss Carryforward Expiration Periods, Recognised (iascf-edap:TaxLossCarryforwardExpirationPeriodsRecognised)	IAS-CP
923	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:TaxLossCarryforwardExpirationPeriodsRecognisedNotLaterOneYear)	IAS-CP
924	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:TaxLossCarryforwardExpirationPeriodsRecognisedLaterOneYearLessFiveYears)	IAS-CP
925	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:TaxLossCarryforwardExpirationPeriodsRecognisedLaterFiveYears)	IAS-CP
926	0		Monetary	iascf-edap	Does Not Expire (iascf-edap:NotExpire)	IAS-CP
927	0		Monetary	iascf-edap	Amount Dependent on Future Taxable Profits in Excess of Profits Arising from Reversal of Existing Temporary Difference (iascf-edap:AmountDependentFutureTaxableProfitsExcessProfitsArisingReversalExistingTemporaryDifference)	IAS 12 82 a
928	0		String	iascf-edap	Nature of Amount Dependent on Future Taxable Profits in Excess of Profits Arising from Reversal of Existing Temporary Difference (iascf-edap:NatureAmountDependentFutureTaxableProfitsExcessProfitsArisingReversalExistingTemporaryDifference)	IAS 12 82 a
929	0		Monetary	iascf-edap	Amount Related to Loss Suffered in Current or Preceding Period (iascf-edap:AmountRelatedLossSufferedCurrentPrecedingPeriod)	IAS 12 82 b
930	0		String	iascf-edap	Nature of Amount Related to Loss Suffered in Current or Preceding Period (iascf-edap:NatureAmountRelatedLossSufferedCurrentPrecedingPeriod)	IAS 12 82 b
931	0		String	iascf-edap	Not Recognised Deferred Tax Assets (iascf-edap:NotRecognisedDeferredTaxAssets)	IAS 12 81
932	0		String	iascf-edap	Not Recognised Tax Assets, Total (iascf-edap:NotRecognisedTaxAssetsTotal)	IAS 12 81 e
933	1		Monetary	iascf-edap	Temporary Differences (iascf-edap:TemporaryDifferences)	IAS 12 81 e
934	1		Monetary	iascf-edap	Tax Losses (iascf-edap:TaxLosses)	IAS 12 81 e
935	1		Monetary	iascf-edap	Tax Credits (iascf-edap:TaxCredits)	IAS 12 81 e
936	1		Monetary	iascf-edap	Other Not Recognised Tax Assets (iascf-edap:OtherNotRecognisedTaxAssets)	IAS 12 81 e
937	0		Monetary	iascf-edap	Tax Loss Carryforward Expiration Periods, Unrecognised (iascf-edap:TaxLossCarryforwardExpirationPeriodsUnrecognised)	IAS-CP
938	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:TaxLossCarryforwardExpirationPeriodsUnrecognisedNotLaterOneYear)	IAS-CP
939	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:TaxLossCarryforwardExpirationPeriodsUnrecognisedLaterOneYearLessFiveYears)	IAS-CP

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
940	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:TaxLossCarryforwardExpirationPeriodsUnrecognisedLaterFiveYears)	IAS-CP
941	0		Monetary	iascf-edap	Does Not Expire (iascf-edap:TaxLossCarryforwardExpirationPeriodsUnrecognisedNotExpire)	IAS-CP
942	0		String	iascf-edap	Inventories Disclosures (iascf-edap:InventoriesDisclosures)	IAS 2 34
943	0		Monetary	iascf-edap	Inventories, Total, at Cost (iascf-edap:InventoriesTotalCost)	IAS 2 34 b
944	1		Monetary	iascf-edap	Raw Materials, at Cost (iascf-edap:RawMaterialsCost)	IAS 2 35; IAS 2 34 b
945	1		Monetary	iascf-edap	Merchandise, at Cost (iascf-edap:MerchandiseCost)	IAS 2 34 b; IAS 2 35
946	1		Monetary	iascf-edap	Production Supplies, at Cost (iascf-edap:ProductionSuppliesCost)	IAS 2 34 b; IAS 2 35
947	1		Monetary	iascf-edap	Work In Progress, at Cost (iascf-edap:WorkProgressCost)	IAS 2 34 b; IAS 2 35
948	1		Monetary	iascf-edap	Finished Goods, at Cost (iascf-edap:FinishedGoodsCost)	IAS 2 34 b; IAS 2 35
949	0		Monetary	iascf-edap	Inventories, Total, at Net Realisable Value (iascf-edap:InventoriesTotalNetRealisableValue)	IAS 2 34 c
950	1		Monetary	iascf-edap	Raw Materials, at Net Realisable Value (iascf-edap:RawMaterialsNetRealisableValue)	IAS 2 34 c; IAS 2 35
951	1		Shares	iascf-edap	Merchandise, at Net Realisable Value (iascf-edap:MerchandiseNetRealisableValue)	IAS 2 35; IAS 2 34 c
952	1		Monetary	iascf-edap	Production Supplies, at Net Realisable Value (iascf-edap:ProductionSuppliesNetRealisableValue)	IAS 2 34 c; IAS 2 35
953	1		Monetary	iascf-edap	Work In Progress, at Net Realisable Value (iascf-edap:WorkProgressNetRealisableValue)	IAS 2 34 b; IAS 2 35
954	1		Monetary	iascf-edap	Finished Goods, at Net Realisable Value (iascf-edap:FinishedGoodsNetRealisableValue)	IAS 2 34 c; IAS 2 35
955	0		String	iascf-edap	Circumstances Leading to Reversals of Inventory Write down (iascf-edap:CircumstancesLeadingReversalsInventoryWritedown)	IAS 2 34 e
956	0		Monetary	iascf-edap	Amount of Reversal of Inventory Write down (iascf-edap:AmountReversalInventoryWritedown)	IAS 2 34 d
957	0		String	iascf-edap	Inventories Pledged as Security for Liabilities (iascf-edap:InventoriesPledgedSecurityLiabilities)	IAS 2 34 f
958	0		String	iascf-edap	LIFO Disclosures (iascf-edap:LIFODisclosures)	IAS 2 36
959	0		Monetary	iascf-edap	Difference Between LIFO Amount on the Balance Sheet and Lower of Amount Determined in IAS 2.21 or Net Realisable Value (iascf-edap:DifferenceBetweenLIFOAmountBalanceSheetLowerAmountDeterminedIASNetRealisableValue)	IAS 2 36 a
960	0		Monetary	iascf-edap	Difference Between LIFO Amount on Balance Sheet and Lower of Current Cost or Net Realisable Value (iascf-edap:DifferenceBetweenLIFOAmountBalanceSheetLowerCurrentCostNetRealisableValue)	IAS 2 36 b
961	0		String	iascf-edap	Other Financial Assets Disclosures (iascf-edap:OtherFinancialAssetsDisclosures)	IAS 1 55; IAS 1 66 c
962	0		String	iascf-edap	Financial Assets or Group of Assets Carried at Amount in Excess of Fair Value (iascf-edap:FinancialAssetsGroupAssetsCarriedAmountExcessFairValue)	IAS 32 88
963	0		Tuple	iascf-edap	<b>Financial Asset or Group of Assets Carried at Amount in Excess of Fair Value</b> (iascf-edap:FinancialAssetGroupAssetsCarriedAmountExcessFairValue)	IAS 32 88 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
964	0		String	iascf-edap	Description of Financial Asset or Group of Assets (iascf-edap:DescriptionFinancialAssetGroupAssets)	IAS 32 88 a
965	0		String	iascf-edap	Type of Financial Asset or Group of Assets (iascf-edap:TypeFinancialAssetGroupAssets)	IAS 32 88 a
966	0		Monetary	iascf-edap	Carrying Amount of Financial Asset or Group of Assets (iascf-edap:CarryingAmountFinancialAssetGroupAssets)	IAS 32 88 a
967	0		Monetary	iascf-edap	Fair Value of Financial Asset or Group of Assets (iascf-edap:FairValueFinancialAssetGroupAssets)	IAS 32 88 a
968	0		String	iascf-edap	Reasons for Not Reducing Carrying Amount of Financial Asset or Group of Assets (iascf-edap:ReasonsNotReducingCarryingAmountFinancialAssetGroupAssets)	IAS 32 88 b
969	0		String	iascf-edap	Evidence that Provides Basis for Management's Belief that Carrying Amount Will be Recovered (iascf-edap:EvidenceProvidesBasisManagementsBeliefCarryingAmountWillRecover)	IAS 32 88 b
970	0		String	iascf-edap	Financial Assets Where Presumption that Fair Value can be Reliably Measured has Been Overcome (iascf-edap:FinancialAssetsPresumptionFairValueReliablyMeasuredBeenOvercome)	IAS 39 170 b
971	0		Tuple	iascf-edap	<b>Financial Asset Where Presumption that Fair Value can be Reliably Measured has Been Overcome</b> (iascf-edap:FinancialAssetPresumptionFairValueReliablyMeasuredBeenOvercome)	IAS 39 170 b
972	0		String	iascf-edap	Description of Financial Asset (iascf-edap:DescriptionFinancialAsset)	IAS 39 170 b
973	0		String	iascf-edap	Type of Financial Asset (iascf-edap:TypeFinancialAsset)	IAS 39 170 b
974	0		Monetary	iascf-edap	Carrying Amount of Financial Asset (iascf-edap:CarryingAmountFinancialAsset)	IAS 39 170 b
975	0		String	iascf-edap	Explanation of Why Fair Value Cannot be Reliably Measured (iascf-edap:ExplanationWhyFairValueCannotReliablyMeasured)	IAS 39 170 b
976	0		String	iascf-edap	Range of Estimates Within Which Fair Value is Highly Likely to Lie (iascf-edap:RangeEstimatesWithinFairValueHighlyLikelyLie)	IAS 39 170 b
977	0		String	iascf-edap	Financial Assets Where Presumption that Fair Value can be Reliably Measured has Been Overcome and Asset Has Been Sold (iascf-edap:FinancialAssetsPresumptionFairValueReliablyMeasuredBeenOvercomeAssetBeenSold)	IAS 39 170 b
978	0		Tuple	iascf-edap	<b>Financial Asset Where Presumption that Fair Value can be Reliably Measured has Been Overcome and Asset Has Been Sold</b> (iascf-edap:FinancialAssetPresumptionFairValueReliablyMeasuredBeenOvercomeAssetBeenSold)	IAS 39 170 b
979	0		String	iascf-edap	Description of Financial Asset (iascf-edap:FinancialAssetPresumptionFairValueReliablyMeasuredBeenOvercomeAssetBeenSoldDescriptionFinancialAsset)	IAS 32 88 a
980	0		Monetary	iascf-edap	Type of Financial Asset (iascf-edap:FinancialAssetPresumptionFairValueReliablyMeasuredBeenOvercomeAssetBeenSoldTypeFinancialAsset)	IAS 39 170 b
981	0		Monetary	iascf-edap	Amount of Gain (Loss) Recognised of Financial Asset (iascf-edap:AmountGainLossRecognisedFinancialAsset)	IAS 39 170 b

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
982	0		Monetary	iascf-edap	Carrying Amount of Financial Asset at Time of Sale (iascf-edap:CarryingAmountFinancialAssetTimeSale)	IAS 39 170 b
983	0		String	iascf-edap	Current Tax Assets Disclosures (iascf-edap:CurrentTaxAssetsDisclosures)	IAS 80 a; IAS 1; IAS 12 5
984	0		String	iascf-edap	Trade and Other Receivables Disclosures (iascf-edap:TradeOtherReceivablesDisclosures)	IAS 32; IAS 1 53; IAS 39; IAS 1 66 f
985	0	debit	Monetary	iascf-edap	Trade and Other Receivables, Current (iascf-edap:TradeOtherReceivablesCurrent)	IAS 1 66 f
986	1	debit	Monetary	iascf-edap	Trade Receivables, Net, Current (iascf-edap:TradeReceivablesNetCurrent)	IAS 1 66 f
987	1	debit	Monetary	iascf-edap	Trade Receivables, Gross, Current (iascf-edap:TradeReceivablesGrossCurrent)	IAS 1 66 f
988	-1	credit	Monetary	iascf-edap	Trade Receivables, Allowance for Bad and Doubtful Debts, Current (iascf-edap:TradeReceivablesAllowanceBadDoubtfulDebtsCurrent)	IAS-CP
989	1	debit	Monetary	iascf-edap	Related Party Receivables, Current (iascf-edap:RelatedPartyReceivablesCurrent)	IAS 24 18; IAS 24 25
990	1	debit	Monetary	iascf-edap	Related Party Receivables, Gross, Current (iascf-edap:RelatedPartyReceivablesGrossCurrent)	IAS 24 18
991	-1	credit	Monetary	iascf-edap	Related Party Receivables, Allowance for Bad and Doubtful Debts, Current (iascf-edap:RelatedPartyReceivablesAllowanceBadDoubtfulDebtsCurrent)	IAS 24 18
992	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Net, Current (iascf-edap:FinanceLeaseReceivablesNetCurrent)	IAS 17 39 a i
993	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Gross, Current (iascf-edap:FinanceLeaseReceivablesGrossCurrent)	IAS 17 39 a i
994	-1	credit	Monetary	iascf-edap	Accumulated Allowance for Uncollectible Minimum Lease Payments Receivable, Current (iascf-edap:AccumulatedAllowanceUncollectibleMinimumLeasePaymentsReceivableCurrent)	IAS 17 39 d
995	1	debit	Monetary	iascf-edap	Other Receivables, Net, Current (iascf-edap:OtherReceivablesNetCurrent)	IAS 1 55; IAS 1 67
996	1	debit	Monetary	iascf-edap	Other Receivables, Gross, Current (iascf-edap:OtherReceivablesGrossCurrent)	IAS-CP
997	-1	credit	Monetary	iascf-edap	Other Receivables, Allowance for Bad and Doubtful Debts, Current (iascf-edap:OtherReceivablesAllowanceBadDoubtfulDebtsCurrent)	IAS-CP
998	0	debit	Monetary	iascf-edap	Trade and Other Receivables, Non Current (iascf-edap:TradeOtherReceivablesNonCurrent)	IAS 1 66 f
999	1	debit	Monetary	iascf-edap	Trade Receivables, Net, Non Current (iascf-edap:TradeReceivablesNetNonCurrent)	IAS 1 66 f
1000	1	debit	Monetary	iascf-edap	Trade Receivables, Gross, Non Current (iascf-edap:TradeReceivablesGrossNonCurrent)	IAS 1 66 f
1001	-1	credit	Monetary	iascf-edap	Trade Receivables, Allowance for Bad and Doubtful Debts, Non Current (iascf-edap:TradeReceivablesAllowanceBadDoubtfulDebtsNonCurrent)	IAS-CP
1002	1	debit	Monetary	iascf-edap	Related Party Receivables, Non Current (iascf-edap:RelatedPartyReceivablesNonCurrent)	IAS 24 18; IAS 24 25; IAS 1 73 b
1003	1	debit	Monetary	iascf-edap	Related Party Receivables, Gross, Non Current (iascf-edap:RelatedPartyReceivablesGrossNonCurrent)	IAS 24 18

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
1004	-1	credit	Monetary	iascf-edap	Related Party Receivables, Allowance for Bad and Doubtful Debts, Non Current (iascf-edap:RelatedPartyReceivablesAllowanceBadDoubtfulDebtsNonCurrent)	IAS 24 18
1005	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Net, Non Current (iascf-edap:FinanceLeaseReceivablesNetNonCurrent)	IAS 17 39 a ii; IAS 17 39 a iii
1006	1	debit	Monetary	iascf-edap	Finance Lease Receivables, Gross, Non Current (iascf-edap:FinanceLeaseReceivablesGrossNonCurrent)	IAS 17 39 a ii; IAS 17 39 a iii
1007	-1	credit	Monetary	iascf-edap	Accumulated Allowance for Uncollectible Minimum Lease Payments Receivable, Non Current (iascf-edap:AccumulatedAllowanceUncollectibleMinimumLeasePaymentsReceivableNonCurrent)	IAS 17 39 d
1008	1	debit	Monetary	iascf-edap	Other Receivables, Net, Non Current (iascf-edap:OtherReceivablesNetNonCurrent)	IAS 1 73 b
1009	1	debit	Monetary	iascf-edap	Other Receivables, Gross, Non Current (iascf-edap:OtherReceivablesGrossNonCurrent)	IAS 1 73 b
1010	-1	credit	Monetary	iascf-edap	Other Receivables, Allowance for Bad and Doubtful Debts, Non Current (iascf-edap:OtherReceivablesAllowanceBadDoubtfulDebtsNonCurrent)	IAS-CP
1011	0		String	iascf-edap	Financing Leases (Lessor) (iascf-edap:FinancingLeasesLessor)	IAS 17 39
1012	0		Monetary	iascf-edap	Minimum Lease Payments Receivable Under Finance Leases (iascf-edap:MinimumLeasePaymentsReceivableUnderFinanceLeases)	IAS 17 39 a
1013	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:NotLaterOneYear)	IAS 17 39 a i
1014	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:LaterOneYearLessFiveYears)	IAS 17 39 a ii
1015	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:LaterFiveYears)	IAS 17 39 a iii
1016	0		Monetary	iascf-edap	Minimum Lease Payments Receivable, Interest, Under Finance Leases (iascf-edap:MinimumLeasePaymentsReceivableInterestUnderFinanceLeases)	IAS 17 39 a
1017	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:MinimumLeasePaymentsReceivableInterestUnderFinanceLeasesNotLaterOneYear)	IAS 17 39 a i
1018	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:MinimumLeasePaymentsReceivableInterestUnderFinanceLeasesLaterOneYearLessFiveYears)	IAS 17 39 a ii
1019	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:MinimumLeasePaymentsReceivableInterestUnderFinanceLeasesLaterFiveYears)	IAS 17 39 a iii
1020	0		Monetary	iascf-edap	Minimum Lease Payments Receivable, Present Value, Under Finance Leases (iascf-edap:MinimumLeasePaymentsReceivablePresentValueUnderFinanceLeases)	IAS 17 39 a
1021	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:MinimumLeasePaymentsReceivablePresentValueUnderFinanceLeasesNotLaterOneYear)	IAS 17 39 a i
1022	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:MinimumLeasePaymentsReceivablePresentValueUnderFinanceLeasesLaterOneYearLessFiveYears)	IAS 17 39 a ii



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1023	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:MinimumLeasePaymentsReceivablePresentValueUnderFinanceLeasesLaterFiveYears)	IAS 17 39 a iii
1024	0		Monetary	iascf-edap	Net Investment in New Finance Leases for Period (iascf-edap:NetInvestmentNewFinanceLeasesPeriod)	IAS 17 40
1025	1		Monetary	iascf-edap	Gross Investment (iascf-edap:GrossInvestment)	IAS 17 40
1026	1		Monetary	iascf-edap	Cancelled Finance Leases (iascf-edap:CancelledFinanceLeases)	IAS 17 40
1027	1		Monetary	iascf-edap	Unearned Finance Income (iascf-edap:UnearnedFinanceIncome)	IAS 17 40 b
1028	0		Monetary	iascf-edap	Unearned Finance Income from Financing Leases (iascf-edap:UnearnedFinanceIncomeFinancingLeases)	IAS 17 39 b
1029	0		String	iascf-edap	Significant Leasing Arrangements (iascf-edap:SignificantLeasingArrangements)	IAS 17 39 f
1030	0		String	iascf-edap	Securitisation or Repurchase Agreement (iascf-edap:SecuritisationRepurchaseAgreement)	IAS 39 170 d i
1031	0		String	iascf-edap	Nature and Extent of Securitisation or Repurchase Agreement (iascf-edap:NatureExtentSecuritisationRepurchaseAgreement)	IAS 39 170 d i
1032	0		String	iascf-edap	Collateral of Securitisation or Repurchase Agreement (iascf-edap:CollateralSecuritisationRepurchaseAgreement)	IAS 39 170 d i
1033	0		String	iascf-edap	Quantitative Information about Key Assumptions Used in Calculating Fair Values of New and Retained Interests (iascf-edap:QuantitativeInformationKeyAssumptionsUsedCalculatingFairValuesNewRetainedInterests)	IAS 39 170 d i
1034	0		String	iascf-edap	Whether Financial Assets have Been Derecognised (iascf-edap:WhetherFinancialAssetsBeenDerecognised)	IAS 39 170 d ii
1035	0		Monetary	iascf-edap	Amounts Due from Customers on Construction Contracts (iascf-edap:AmountsDueCustomersConstructionContracts)	IAS 11 42 a
1036	0		String	iascf-edap	Prepayments Disclosures (iascf-edap:PrepaymentsDisclosures)	IAS-CP
1037	0		String	iascf-edap	Cash and Cash Equivalents Disclosures (iascf-edap:CashCashEquivalentsDisclosures)	IAS 7 45
1038	0		Monetary	iascf-edap	Cash and Cash Equivalents Per Statement of Cash Flows (iascf-edap:CashCashEquivalentsPerStatementCashFlows)	IAS 7 45
1039	1		Monetary	iascf-edap	Cash and Cash Equivalents Per Balance Sheet (iascf-edap:CashCashEquivalentsPerBalanceSheet)	IAS 7 45; IAS 1 66 g
1040	1		Monetary	iascf-edap	Bank Overdrafts Used for Cash Management (iascf-edap:BankOverdraftsUsedCashManagement)	IAS 7 45
1041	0		String	iascf-edap	Significant Cash Balances Unavailable (iascf-edap:SignificantCashBalancesUnavailable)	IAS 7 48
1042	0		String	iascf-edap	Management Commentary Relating to Significant Cash Balances Unavailable (iascf-edap:ManagementCommentaryRelatingSignificantCashBalancesUnavail able)	IAS 7 48
1043	1		Monetary	iascf-edap	Amounts of Significant Cash Balances Unavailable (iascf-edap:AmountsSignificantCashBalancesUnavailable)	IAS 7 48
1044	0		String	iascf-edap	Significant Non Cash Transactions (iascf-edap:SignificantNonCashTransactions)	IAS 7 43
1045	0		Tuple	iascf-edap	<b>Significant Non Cash Transaction</b> (iascf-edap:SignificantNonCashTransaction)	IAS 7 43

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1046	0		String	iascf-edap	Description of Significant Non Cash Transaction (iascf-edap:DescriptionSignificantNonCashTransaction)	IAS 7 43
1047	0		String	iascf-edap	Type of Significant Non Cash Transaction (iascf-edap:TypeSignificantNonCashTransaction)	IAS 7 43
1048	0		Monetary	iascf-edap	Amount of Significant Non Cash Transaction (iascf-edap:AmountSignificantNonCashTransaction)	IAS 7 43
1049	0		String	iascf-edap	Basis for Determining Value of Significant Non Cash Transaction (iascf-edap:BasisDeterminingValueSignificantNonCashTransaction)	IAS 7 43
1050	0		Decimal	iascf-edap	Weighted Average Effective Interest Rate on Short Term Deposits (iascf-edap:WeightedAverageEffectiveInterestRateShortTermDeposits)	IAS 32 56
1051	0		Decimal	iascf-edap	Weighted Average Effective Interest Rate on Bank Overdrafts (iascf-edap:WeightedAverageEffectiveInterestRateBankOverdrafts)	IAS 32 56
1052	0		String	iascf-edap	Operating Leases as Lessors Disclosures (iascf-edap:OperatingLeasesLessorsDisclosures)	IAS 17
1053	0		Monetary	iascf-edap	Non Cancelable Future Minimum Lease Payments (iascf-edap:NonCancelableFutureMinimumLeasePayments)	IAS 17 48 a
1054	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:NonCancelableFutureMinimumLeasePaymentsNotLaterOneYear)	IAS 17 48 a i
1055	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:NonCancelableFutureMinimumLeasePaymentsLaterOneYearLessFiveYears)	IAS 17 48 a ii
1056	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:NonCancelableFutureMinimumLeasePaymentsLaterFiveYears)	IAS 17 48 a iii
1057	0		String	iascf-edap	Lessor's Significant Operating Lease Arrangements (iascf-edap:LessorsSignificantOperatingLeaseArrangements)	IAS 17 48 c
1058	0		Monetary	iascf-edap	Contingent Rents Recognised in Income (iascf-edap:ContingentRentsRecognisedIncome)	IAS 17 48 b
1059	0		Monetary	iascf-edap	Unguaranteed Residual Values Accruing to Benefit of Lessor (iascf-edap:UnguaranteedResidualValuesAccruingBenefitLessor)	IAS 17 39 c
1060	0		String	iascf-edap	Construction Contracts Disclosures (iascf-edap:ConstructionContractsDisclosures)	IAS 11
1061	0		Monetary	iascf-edap	Contract Costs Incurred and Recognised Profits Less Losses To Date (iascf-edap:ContractCostsIncurredRecognisedProfitsLessLossesDate)	IAS 11 40 a
1062	0		Monetary	iascf-edap	Advances Received On Construction Contracts (iascf-edap:AdvancesReceivedConstructionContracts)	IAS 11 40 b
1063	0		Monetary	iascf-edap	Amount of Retention Received On Construction Contracts (iascf-edap:AmountRetentionReceivedConstructionContracts)	IAS 11 40 c
1064	0		String	iascf-edap	Other Assets Disclosures (iascf-edap:OtherAssetsDisclosures)	IAS 1 53; IAS 1 66
1065	0		String	iascf-edap	Deferred Expenditures (iascf-edap:DeferredExpenditures)	IAS-CP
1066	0		Tuple	iascf-edap	<b>Deferred Expenditures, Current (iascf-edap:DeferredExpendituresCurrent)</b>	IAS-CP
1067	0		String	iascf-edap	Description of Deferred Expenditure, Current (iascf-edap:DescriptionDeferredExpenditureCurrent)	IAS-CP
1068	0		String	iascf-edap	Type of Deferred Expenditure, Current (iascf-edap:TypeDeferredExpenditureCurrent)	IAS-CP
1069	0		Monetary	iascf-edap	Amount of Deferred Expenditure, Current (iascf-edap:AmountDeferredExpenditureCurrent)	IAS-CP

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1070	0		Tuple	iascf-edap	<b>Deferred Expenditures, Non Current</b> (iascf-edap:DeferredExpendituresNonCurrent)	IAS-CP
1071	0		String	iascf-edap	Description of Deferred Expenditure, Non Current (iascf-edap:DescriptionDeferredExpenditureNonCurrent)	IAS-CP
1072	0		String	iascf-edap	Type of Deferred Expenditure, Non Current (iascf-edap:TypeDeferredExpenditureNonCurrent)	IAS-CP
1073	0		Monetary	iascf-edap	Amount of Deferred Expenditure, Non Current (iascf-edap:AmountDeferredExpenditureNonCurrent)	IAS-CP
1074	0			iascf-edap	<b>Liabilities and Equity Disclosures (abstract)</b> (iascf-edap:LiabilitiesEquityDisclosures)	IAS-CP
1075	0			iascf-edap	<b>Equity Disclosures (abstract) (iascf-edap:EquityDisclosures)</b>	IAS-CP
1076	0		String	iascf-edap	Classes of Ordinary Share Capital (iascf-edap:ClassesOrdinaryShareCapital)	IAS 1 74 a
1077	0		Tuple	iascf-edap	<b>Class of Ordinary Share Capital (iascf-edap:ClassOrdinaryShareCapital)</b>	IAS 1 74 a
1078	0		Monetary	iascf-edap	Description of Class of Ordinary Share Capital (iascf-edap:DescriptionClassOrdinaryShareCapital)	IAS 1 74 a
1079	0		Monetary	iascf-edap	Type of Class of Ordinary Share Capital (iascf-edap:TypeClassOrdinaryShareCapital)	IAS-SC
1080	0		Shares	iascf-edap	Number of Ordinary Shares Authorised for Class (iascf-edap:NumberOrdinarySharesAuthorisedClass)	IAS 1 74 a i
1081	0		String	iascf-edap	Par Value for Class (iascf-edap:ParValueClass)	IAS 1 74 a iii
1082	0		Shares	iascf-edap	Number of Ordinary Shares Issued and Fully Paid for Class (iascf-edap:NumberOrdinarySharesIssuedFullyPaidClass)	IAS 1 74 a ii
1083	0		Shares	iascf-edap	Number of Ordinary Shares Issued and Partially Paid for Class (iascf-edap:NumberOrdinarySharesIssuedPartiallyPaidClass)	IAS 1 74 a ii
1084	0		Shares	iascf-edap	Number of Ordinary Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:NumberOrdinarySharesReservedIssuanceUnderOptionsSalesCo ntracts)	IAS 1 74 a vii
1085	0		Shares	iascf-edap	Number Reserved (iascf-edap:NumberReserved)	IAS 1 74 a vii
1086	0		String	iascf-edap	Terms of Options and Sales Contract (iascf-edap:TermsOptionsSalesContract)	IAS 1 74 a vii
1087	0		String	iascf-edap	Rights, Preferences and Restrictions, Ordinary Shares for Class (iascf-edap:RightsPreferencesRestrictionsOrdinarySharesClass)	IAS 1 74 a v
1088	0		Shares	iascf-edap	Ordinary Shares, Number of Issued and Fully Paid, Ending Balance (iascf-edap:OrdinarySharesNumberIssuedFullyPaidEndingBalance)	IAS 1 74 a iv
1089	1		Shares	iascf-edap	Ordinary Shares, Number of Issued and Fully Paid, Changes (iascf-edap:OrdinarySharesNumberIssuedFullyPaidChanges)	IAS 1 74 a iv
1090	1		Shares	iascf-edap	Ordinary Shares Issued (iascf-edap:OrdinarySharesIssued)	IAS 1 74 a iv
1091	1		Shares	iascf-edap	Ordinary Shares Cancelled or Reduced (iascf-edap:OrdinarySharesCancelledReduced)	IAS 1 74 a iv
1092	1		Shares	iascf-edap	Other Changes, Ordinary Shares (iascf-edap:OtherChangesOrdinaryShares)	IAS 1 74 a iv
1093	1		Shares	iascf-edap	Ordinary Shares, Number of Issued and Fully Paid, Beginning Balance (iascf-edap:OrdinarySharesNumberIssuedFullyPaidBeginningBalance)	IAS 1 74 a iv

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1094	0		Shares	iascf-edap	Number of Treasury Shares Held, Total (iascf-edap:NumberTreasurySharesHeldTotal)	IAS 1 74 a vi
1095	0		Shares	iascf-edap	Number of Treasury Shares Held Directly by Entity (iascf-edap:NumberTreasurySharesHeldDirectlyEntity)	IAS 1 74 a vi
1096	0		Shares	iascf-edap	Number of Treasury Shares Held by Parent Entity (iascf-edap:NumberTreasurySharesHeldParentEntity)	IAS 1 74 a vi
1097	0		Shares	iascf-edap	Number of Treasury Shares Held by Subsidiaries (iascf-edap:NumberTreasurySharesHeldSubsidiaries)	IAS 1 74 a vi
1098	0		Shares	iascf-edap	Number of Treasury Shares Held by Associates (iascf-edap:NumberTreasurySharesHeldAssociates)	IAS 1 74 a vi
1099	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Ending Balance (iascf-edap:NumberTreasurySharesNumberSharesEndingBalance)	SIC 16 5; IAS 1 73 e; SIC 16 4
1100	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Change (iascf-edap:NumberTreasurySharesNumberSharesChange)	SIC 16 4; SIC 16 5; IAS 1 73 e
1101	0		Shares	iascf-edap	Number of Treasury Shares Acquired (iascf-edap:NumberTreasurySharesAcquired)	SIC 16 5; IAS 1 73 e; SIC 16 4
1102	0		Shares	iascf-edap	Number of Treasury Shares Reissued (iascf-edap:NumberTreasurySharesReissued)	SIC 16 4; SIC 16 5; IAS 1 73 e
1103	0		Shares	iascf-edap	Number of Treasury Shares Cancelled (iascf-edap:NumberTreasurySharesCancelled)	SIC 16 4; IAS 1 73 e; SIC 16 5
1104	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Beginning Balance (iascf-edap:NumberTreasurySharesNumberSharesBeginningBalance)	SIC 16 4; SIC 16 5; IAS 1 73 e
1105	0		String	iascf-edap	Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:SharesReservedIssuanceUnderOptionsSalesContracts)	IAS 1 74 a vii
1106	0		Monetary	iascf-edap	Number of Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:NumberSharesReservedIssuanceUnderOptionsSalesContract s)	IAS 1 74 a vii
1107	0		Monetary	iascf-edap	Type of Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:TypeSharesReservedIssuanceUnderOptionsSalesContracts)	IAS 1 74 a vii
1108	0		String	iascf-edap	Terms of Agreement Under Options and Sales Contracts (iascf-edap:TermsAgreementUnderOptionsSalesContracts)	IAS 1 74 a vii
1109	0		String	iascf-edap	Classes of Preference Share Capital (iascf-edap:ClassesPreferenceShareCapital)	IAS 1 74 a
1110	0		Tuple	iascf-edap	<b>Class of Preference Share Capital (iascf-edap:ClassPreferenceShareCapital)</b>	IAS 1 74 a
1111	0		Monetary	iascf-edap	Description of Class of Preference Share Capital (iascf-edap:DescriptionClassPreferenceShareCapital)	IAS 1 74 a
1112	0		Monetary	iascf-edap	Type of Class of Preference Share Capital (iascf-edap:TypeClassPreferenceShareCapital)	IAS-SC
1113	0		Shares	iascf-edap	Number of Preference Shares Authorised for Class (iascf-edap:NumberPreferenceSharesAuthorisedClass)	IAS 1 74 a i
1114	0		String	iascf-edap	Par Value for Class (iascf-edap:ClassPreferenceShareCapitalParValueClass)	IAS 1 74 a iii
1115	0		Shares	iascf-edap	Number of Preference Shares Issued and Fully Paid for Class (iascf-edap:NumberPreferenceSharesIssuedFullyPaidClass)	IAS 1 74 a ii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1116	0		Shares	iascf-edap	Number of Preference Shares Issued and Partially Paid for Class (iascf-edap:NumberPreferenceSharesIssuedPartiallyPaidClass)	IAS 1 74 a ii
1117	0		Shares	iascf-edap	Number of Preference Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:NumberPreferenceSharesReservedIssuanceUnderOptionsSales Contracts)	IAS 1 74 a vii
1118	0		Shares	iascf-edap	Number Reserved (iascf-edap:NumberPreferenceSharesReservedIssuanceUnderOptionsSal esContractsNumberReserved)	IAS 1 74 a vii
1119	0		String	iascf-edap	Terms of Options and Sales Contract (iascf-edap:NumberPreferenceSharesReservedIssuanceUnderOptionsSal esContractsTermsOptionsSalesContract)	IAS 1 74 a vii
1120	0		String	iascf-edap	Rights, Preferences and Restrictions, Preference Shares for Class (iascf-edap:RightsPreferencesRestrictionsPreferenceSharesClass)	IAS 1 74 a v
1121	0		String	iascf-edap	Interest Rate Risk Associated with Preference Shares (if Liability) (iascf-edap:InterestRateRiskAssociatedPreferenceSharesLiability)	IAS 32 56
1122	0		Date	iascf-edap	Repricing Date, Preference Shares (iascf-edap:RepricingDatePreferenceShares)	IAS 32 56 a
1123	0		Date	iascf-edap	Maturity Date, Preference Shares (iascf-edap:MaturityDatePreferenceShares)	IAS 32 56 a
1124	0		String	iascf-edap	Effective Interest Rate, Preference Shares (iascf-edap:EffectiveInterestRatePreferenceShares)	IAS 32 56 b
1125	0		Shares	iascf-edap	Preference Shares, Number of Issued and Fully Paid, Ending Balance (iascf-edap:PreferenceSharesNumberIssuedFullyPaidEndingBalance)	IAS 1 74 a iv
1126	1		Shares	iascf-edap	Preference Shares, Number of Issued and Fully Paid, Changes (iascf-edap:PreferenceSharesNumberIssuedFullyPaidChanges)	IAS 1 74 a iv
1127	1		Shares	iascf-edap	Preference Shares Issued (iascf-edap:PreferenceSharesIssued)	IAS 1 74 a iv
1128	1		Shares	iascf-edap	Preference Shares Redeemed, Converted or Reduced (iascf-edap:PreferenceSharesRedeemedConvertedReduced)	IAS 1 74 a iv
1129	1		Shares	iascf-edap	Other Changes, Preference Shares (iascf-edap:OtherChangesPreferenceShares)	IAS 1 74 a iv
1130	1		Shares	iascf-edap	Preference Shares, Number of Issued and Fully Paid, Beginning Balance (iascf-edap:PreferenceSharesNumberIssuedFullyPaidBeginningBalance)	IAS 1 74 a iv
1131	0		Shares	iascf-edap	Number of Treasury Shares Held, Total (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesHeldTotal)	IAS 1 74 a vi
1132	0		Shares	iascf-edap	Number of Treasury Shares Held Directly by Entity (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesHeldTot alNumberTreasurySharesHeldDirectlyEntity)	IAS 1 74 a vi
1133	0		Shares	iascf-edap	Number of Treasury Shares Held by Parent Entity (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesHeldTot alNumberTreasurySharesHeldParentEntity)	IAS 1 74 a vi
1134	0		Shares	iascf-edap	Number of Treasury Shares Held by Subsidiaries (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesHeldTot alNumberTreasurySharesHeldSubsidiaries)	IAS 1 74 a vi
1135	0		Shares	iascf-edap	Number of Treasury Shares Held by Associates (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesHeldTot alNumberTreasurySharesHeldAssociates)	IAS 1 74 a vi

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1136	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Ending Balance (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesNumberSharesEndingBalance)	SIC 16 5; SIC 16 4; IAS 1 73 e
1137	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Change (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesNumberSharesEndingBalanceNumberTreasurySharesNumberSharesChange)	SIC 16 4; IAS 1 73 e; SIC 16 5
1138	0		Shares	iascf-edap	Number of Treasury Shares Acquired (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesNumberSharesEndingBalanceNumberTreasurySharesNumberSharesChangeNumberTreasurySharesAcquired)	IAS 1 73 e; SIC 16 4; SIC 16 5
1139	0		Shares	iascf-edap	Number of Treasury Shares Reissued (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesNumberSharesEndingBalanceNumberTreasurySharesNumberSharesChangeNumberTreasurySharesReissued)	SIC 16 4; IAS 1 73 e; SIC 16 5
1140	0		Shares	iascf-edap	Number of Treasury Shares Cancelled (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesNumberSharesEndingBalanceNumberTreasurySharesNumberSharesChangeNumberTreasurySharesCancelled)	IAS 1 73 e; SIC 16 4; SIC 16 5
1141	0		Shares	iascf-edap	Number of Treasury Shares, Number of Shares, Beginning Balance (iascf-edap:ClassPreferenceShareCapitalNumberTreasurySharesNumberSharesEndingBalanceNumberTreasurySharesNumberSharesBeginningBalance)	SIC 16 5; IAS 1 73 e; SIC 16 4
1142	0		String	iascf-edap	Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:ClassPreferenceShareCapitalSharesReservedIssuanceUnderOptionsSalesContracts)	IAS 1 74 a vii
1143	0		Monetary	iascf-edap	Number of Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:ClassPreferenceShareCapitalSharesReservedIssuanceUnderOptionsSalesContractsNumberSharesReservedIssuanceUnderOptionsSalesContracts)	IAS 1 74 a vii
1144	0		Monetary	iascf-edap	Type of Shares Reserved for Issuance Under Options and Sales Contracts (iascf-edap:ClassPreferenceShareCapitalSharesReservedIssuanceUnderOptionsSalesContractsTypeSharesReservedIssuanceUnderOptionsSalesContracts)	IAS 1 74 a vii
1145	0		String	iascf-edap	Terms of Agreement Under Options and Sales Contracts (iascf-edap:ClassPreferenceShareCapitalSharesReservedIssuanceUnderOptionsSalesContractsTermsAgreementUnderOptionsSalesContracts)	IAS 1 74 a vii
1146	0		String	iascf-edap	Dividends Proposed But Not Paid (iascf-edap:DividendsProposedNotPaid)	IAS 1 85
1147	0		Tuple	iascf-edap	<b>Dividend Proposed But Not Paid (iascf-edap:DividendProposedNotPaid)</b>	IAS 1 85
1148	0		String	iascf-edap	Description of Dividend Proposed But Not Paid (iascf-edap:DescriptionDividendProposedNotPaid)	IAS 1 85
1149	0		String	iascf-edap	Type of Dividend Proposed But Not Paid (iascf-edap:TypeDividendProposedNotPaid)	IAS 1 85
1150	0		String	iascf-edap	Date of Record for Dividend Proposed But Not Paid (iascf-edap:DateRecordDividendProposedNotPaid)	IAS 1 85
1151	0		Monetary	iascf-edap	Amount of Dividend Proposed But Not Paid (iascf-edap:AmountDividendProposedNotPaid)	IAS 1 85

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1152	0		Shares	iascf-edap	Number of Shares to be Issued as Dividend for Dividend Proposed But Not Paid (iascf-edap:NumberSharesIssuedDividendDividendProposedNotPaid)	IAS 1 85
1153	0		String	iascf-edap	Dividends Paid (iascf-edap:DividendsPaid)	IAS 1 85
1154	0		String	iascf-edap	Dividends Paid, Ordinary Shares (iascf-edap:DividendsPaidOrdinaryShares)	IAS 1 85
1155	0		Tuple	iascf-edap	<b>Dividend Paid, Ordinary Shares (iascf-edap:DividendPaidOrdinaryShares)</b>	IAS 1 85
1156	0		String	iascf-edap	Description of Dividend Paid, Ordinary Shares (iascf-edap:DescriptionDividendPaidOrdinaryShares)	IAS 1 85
1157	0		String	iascf-edap	Type of Dividend Paid, Ordinary Shares (iascf-edap:TypeDividendPaidOrdinaryShares)	IAS 1 85
1158	0		String	iascf-edap	Date Dividend Paid, Ordinary Shares (iascf-edap:DateDividendPaidOrdinaryShares)	IAS 1 85
1159	0		Monetary	iascf-edap	Amount of Dividend, Ordinary Shares, Net of Tax (iascf-edap:AmountDividendOrdinarySharesNetTax)	IAS 1 85
1160	1		Monetary	iascf-edap	Amount of Dividend, Ordinary Shares, Gross (iascf-edap:AmountDividendOrdinarySharesGross)	IAS 1 85
1161	1		Monetary	iascf-edap	Tax on Dividend, Ordinary Shares (iascf-edap:TaxDividendOrdinaryShares)	IAS 1 85
1162	0		Shares	iascf-edap	Number of Shares Issued as Dividends, Ordinary Shares (iascf-edap:NumberSharesIssuedDividendsOrdinaryShares)	IAS 1 85
1163	0		Decimal	iascf-edap	Tax Rate Applicable on Dividends Paid, Ordinary Shares (iascf-edap:TaxRateApplicableDividendsPaidOrdinaryShares)	IAS 1 85
1164	0		Shares	iascf-edap	Number of Shares Dividends Paid On, Ordinary Shares (iascf-edap:NumberSharesDividendsPaidOrdinaryShares)	IAS 1 85
1165	0		Decimal	iascf-edap	Dividends Per Share, Ordinary Shares (iascf-edap:DividendsPerShareOrdinaryShares)	IAS 1 85
1166	0		String	iascf-edap	Dividends Paid, Preference Shares (iascf-edap:DividendsPaidPreferenceShares)	IAS 1 85
1167	0		Tuple	iascf-edap	<b>Dividend Paid, Preference Shares (iascf-edap:DividendPaidPreferenceShares)</b>	IAS 1 85
1168	0		String	iascf-edap	Description of Dividend Paid, Preference Shares (iascf-edap:DescriptionDividendPaidPreferenceShares)	IAS 1 85
1169	0		String	iascf-edap	Type of Dividend Paid, Preference Shares (iascf-edap:TypeDividendPaidPreferenceShares)	IAS 1 85
1170	0		String	iascf-edap	Date Dividend Paid, Preference Shares (iascf-edap:DateDividendPaidPreferenceShares)	IAS 1 85
1171	0		Monetary	iascf-edap	Amount of Dividend, Preference Shares, Net of Tax (iascf-edap:AmountDividendPreferenceSharesNetTax)	IAS 1 85
1172	1		Monetary	iascf-edap	Amount of Dividend, Preference Shares, Gross (iascf-edap:AmountDividendPreferenceSharesGross)	IAS 1 85
1173	1		Monetary	iascf-edap	Tax on Dividend, Preference Shares (iascf-edap:TaxDividendPreferenceShares)	IAS 1 85
1174	0		Shares	iascf-edap	Number of Shares Issued as Dividends, Preference Shares (iascf-edap:NumberSharesIssuedDividendsPreferenceShares)	IAS 1 85
1175	0		Decimal	iascf-edap	Tax Rate Applicable on Dividends Paid, Preference Shares (iascf-edap:TaxRateApplicableDividendsPaidPreferenceShares)	IAS 1 85

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
1176	0		Shares	iascf-edap	Number of Shares Dividends Paid On, Preference Shares (iascf-edap:NumberSharesDividendsPaidPreferenceShares)	IAS 1 85
1177	0		Decimal	iascf-edap	Dividends Per Share, Preference Shares (iascf-edap:DividendsPerSharePreferenceShares)	IAS 1 85
1178	0		String	iascf-edap	Reserves Disclosures (iascf-edap:ReservesDisclosures)	IAS 1 86 f; IAS 1 74 b
1179	0		String	iascf-edap	Nature and Restrictions on Reserves (iascf-edap:NatureRestrictionsReserves)	IAS 1 74 b
1180	0		String	iascf-edap	Nature and Restrictions on Capital Redemption Reserves (iascf-edap:NatureRestrictionsCapitalRedemptionReserves)	IAS 1 74 b
1181	0		String	iascf-edap	Nature and Restrictions on Merger Reserves (iascf-edap:NatureRestrictionsMergerReserves)	IAS 1 74 b
1182	0		String	iascf-edap	Nature and Restrictions on Option Reserves (iascf-edap:NatureRestrictionsOptionReserves)	IAS 1 74 b
1183	0		String	iascf-edap	Nature and Restrictions on Warrant Reserves (iascf-edap:NatureRestrictionsWarrantReserves)	IAS 1 74 b
1184	0		String	iascf-edap	Nature and Restrictions on Proposed Dividend Reserves (iascf-edap:NatureRestrictionsProposedDividendReserves)	IAS 1 74 b
1185	0		String	iascf-edap	Nature and Restrictions on Translation Reserves (iascf-edap:NatureRestrictionsTranslationReserves)	IAS 1 74 b
1186	0		String	iascf-edap	Nature and Restrictions on Revaluation Reserves (iascf-edap:NatureRestrictionsRevaluationReserves)	IAS 1 74 b
1187	0		String	iascf-edap	Nature and Restrictions on Hedging Reserves (iascf-edap:NatureRestrictionsHedgingReserves)	IAS 1 74 b
1188	0		String	iascf-edap	Nature and Restrictions on Available for Sale Reserves (iascf-edap:NatureRestrictionsAvailableSaleReserves)	IAS 1 74 b
1189	0		String	iascf-edap	Nature and Restrictions on Other Reserves (iascf-edap:NatureRestrictionsOtherReserves)	IAS 1 74 b
1190	0		String	iascf-edap	Treasury Shares Disclosures (iascf-edap:TreasurySharesDisclosures)	IAS-CP
1191	0		String	iascf-edap	Retained Profits (Accumulated Losses) Disclosures (iascf-edap:RetainedProfitsAccumulatedLossesDisclosures)	IAS-CP
1192	0		String	iascf-edap	Subscribed Capital Disclosures (iascf-edap:SubscribedCapitalDisclosures)	IAS-CP
1193	0		String	iascf-edap	Minority Interest (Net Assets) Disclosures (iascf-edap:MinorityInterestNetAssetsDisclosures)	IAS 22 33; IAS 1 66 I; IAS 22 36 b
1194	0			iascf-edap	<b>Liabilities Disclosures (abstract) (iascf-edap:LiabilitiesDisclosures)</b>	IAS 37 10; IAS 32 5
1195	0		String	iascf-edap	Interest Bearing Borrowings Disclosures (iascf-edap:InterestBearingBorrowingsDisclosures)	IAS 39 170 c; IAS 32 56; IAS 32 30; IAS 1 53
1196	0		String	iascf-edap	Classes of Financial Liabilities (iascf-edap:ClassesFinancialLiabilities)	IAS 32 49
1197	0		Tuple	iascf-edap	<b>Class of Financial Liability (iascf-edap:ClassFinancialLiability)</b>	IAS 32 49
1198	0		String	iascf-edap	Description of Class of Financial Liability (iascf-edap:DescriptionClassFinancialLiability)	IAS 32 49
1199	0		String	iascf-edap	Type of Class of Financial Liability (iascf-edap:TypeClassFinancialLiability)	IAS 32 49
1200	0		Monetary	iascf-edap	Total Amount of Financial Liability (iascf-edap:TotalAmountFinancialLiability)	IAS 1
1201	1		Monetary	iascf-edap	Maturity Within One Year (iascf-edap:MaturityWithinOneYear)	IAS 32 49 b



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1202	1		Monetary	iascf-edap	Maturity of Over One to Two Years (iascf-edap:MaturityOverOneTwoYears)	IAS 32 49 b
1203	1		Monetary	iascf-edap	Maturity of Over Two to Five Years (iascf-edap:MaturityOverTwoFiveYears)	IAS 32 49 b
1204	1		Monetary	iascf-edap	Maturity Over Five Years (iascf-edap:MaturityOverFiveYears)	IAS 32 49 b
1205	0		String	iascf-edap	Currency of Financial Liability (iascf-edap:CurrencyFinancialLiability)	IAS 32 49 h
1206	0		Decimal	iascf-edap	Effective Interest Rate (iascf-edap:EffectiveInterestRate)	IAS 32 56 b
1207	0		String	iascf-edap	Rate Type (Fixed or Floating) (iascf-edap:RateTypeFixedFloating)	IAS 32 56
1208	0		String	iascf-edap	Reason Carrying Value is Not Fair Value (iascf-edap:ReasonCarryingValueNotFairValue)	IAS 32 77
1209	0		String	iascf-edap	Principal Features of Financial Liability (iascf-edap:PrincipalFeaturesFinancialLiability)	IAS 32 49; IAS 32 47
1210	0		String	iascf-edap	Reason for Financial Liability Current at Balance Sheet Date Being Carried as Non Current (iascf-edap:ReasonFinancialLiabilityCurrentBalanceSheetDateBeingCarriedNonCurrent)	IAS 1 63
1211	0		String	iascf-edap	Other Information Relating to Financial Liability (iascf-edap:OtherInformationRelatingFinancialLiability)	IAS 32 49
1212	0		String	iascf-edap	Finance Leases (Lessee) Disclosures (iascf-edap:FinanceLeasesLesseeDisclosures)	IAS 17
1213	1		Monetary	iascf-edap	Future Finance Charges Under Finance Lease Obligations (iascf-edap:FutureFinanceChargesUnderFinanceLeaseObligations)	IAS 17 23 b
1214	-1		Monetary	iascf-edap	Present Value of Finance Lease Obligations (iascf-edap:PresentValueFinanceLeaseObligations)	IAS 17 23 b
1215	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:PresentValueFinanceLeaseObligationsNotLaterOneYear)	IAS 17 23 b i
1216	1		Monetary	iascf-edap	Later than One Year But Less than Five Years (iascf-edap:PresentValueFinanceLeaseObligationsLaterOneYearLessFiveYears)	IAS 17 23 b ii
1217	1		Monetary	iascf-edap	Over Five Years (iascf-edap:OverFiveYears)	IAS 17 23 b iii
1218	1		Monetary	iascf-edap	Minimum Lease Payments Payable Under Finance Lease Obligations (iascf-edap:MinimumLeasePaymentsPayableUnderFinanceLeaseObligations)	IAS 17 23 b
1219	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:MinimumLeasePaymentsPayableUnderFinanceLeaseObligationsNotLaterOneYear)	IAS 17 23 b i
1220	1		Monetary	iascf-edap	Later than One Year Not Later than Five Years (iascf-edap:LaterOneYearNotLaterFiveYears)	IAS 17 23 b ii
1221	1		Monetary	iascf-edap	Over Five Years (iascf-edap:MinimumLeasePaymentsPayableUnderFinanceLeaseObligationsOverFiveYears)	IAS 17 23 b iii
1222	0		String	iascf-edap	Significant Finance Leasing Arrangements (iascf-edap:SignificantFinanceLeasingArrangements)	IAS 17 23 e
1223	0		String	iascf-edap	Existence and Terms of Renewal or Purchase Options and Escalation Clauses (iascf-edap:ExistenceTermsRenewalPurchaseOptionsEscalationClauses)	IAS 17 23 e ii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1224	0		String	iascf-edap	Restrictions Imposed by Lease Arrangements (iascf-edap:RestrictionsImposedLeaseArrangements)	IAS 17 23 e iii
1225	0		String	iascf-edap	Minimal Sublease Payments Expected to be Received Under Non Cancelable Subleases (iascf-edap:MinimalSubleasePaymentsExpectedReceivedUnderNonCancela bleSubleases)	IAS 17 53
1226	0		String	iascf-edap	Borrowing Costs Capitalised (iascf-edap:BorrowingsDisclosuresBorrowingCostsCapitalised)	IAS 23 29 b
1227	0		Monetary	iascf-edap	Amount of Borrowing Costs Capitalised for Period (iascf-edap:AmountBorrowingCostsCapitalisedPeriod)	IAS 23 29 b
1228	0		Decimal	iascf-edap	Capitalisation Rate of Borrowing Costs Capitalised for Period (iascf-edap:CapitalisationRateBorrowingCostsCapitalisedPeriod)	IAS 23 29 c
1229	0		String	iascf-edap	Non Interest Bearing Borrowings Disclosures (iascf-edap:NonInterestBearingBorrowingsDisclosures)	IAS-CP
1230	0		String	iascf-edap	Deferred Income Disclosures (iascf-edap:DeferredIncomeDisclosures)	IAS 32 47
1231	0		String	iascf-edap	Nature of Deferred Income (iascf-edap:NatureDeferredIncome)	IAS 32 47
1232	0		String	iascf-edap	Provisions Disclosures (iascf-edap:ProvisionsDisclosures)	IAS 37 84
1233	0		String	iascf-edap	Nature of Provisions (iascf-edap:NatureProvisions)	IAS 37 85
1234	0		Tuple	iascf-edap	<b>Nature of Provision (iascf-edap:NatureProvision)</b>	IAS 37 85
1235	0		String	iascf-edap	Description of Provision (iascf-edap:DescriptionProvision)	IAS 37 85 a
1236	0		String	iascf-edap	Type of Obligation (iascf-edap:TypeObligation)	IAS 37 85
1237	0		String	iascf-edap	Uncertainties About Timing or Amount of Provision (iascf-edap:UncertaintiesTimingAmountProvision)	IAS 37 85 b
1238	0		Monetary	iascf-edap	Amount of Expected Reimbursement in Respect of Provisions (iascf-edap:AmountExpectedReimbursementRespectProvisions)	IAS 37 85 c
1239	0		String	iascf-edap	Reason for Non Disclosure (iascf-edap:ReasonNonDisclosure)	IAS 37 92
1240	0			iascf-edap	<b>Movements in Provisions (abstract) (iascf-edap:MovementsProvisions)</b>	IAS 37 84
1241	0		Monetary	iascf-edap	Provisions, Total, Ending Balance (iascf-edap:ProvisionsTotalEndingBalance)	IAS 37 84
1242	1		Monetary	iascf-edap	Warranty Provision, Ending Balance (iascf-edap:WarrantyProvisionEndingBalance)	IAS 37 84 a
1243	1		Monetary	iascf-edap	Warranty Provision, Changes (iascf-edap:WarrantyProvisionChanges)	IAS 37 84 a
1244	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions (iascf-edap:AdditionsIncreasesExistingProvisions)	IAS 37 84 b
1245	1		Monetary	iascf-edap	Movements Due to Effect of Discounting (iascf-edap:MovementsDueEffectDiscounting)	IAS 37 84 e
1246	1		Monetary	iascf-edap	Amounts Used (iascf-edap:AmountsUsed)	IAS 37 84 c
1247	1		Monetary	iascf-edap	Unused Amounts Reversed (iascf-edap:UnusedAmountsReversed)	IAS 37 84 d
1248	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity (iascf-edap:NetExchangeDifferenceTranslationFinancialStatementsFo reignEntity)	IAS-CP
1249	0		Monetary	iascf-edap	Other Movements (iascf-edap:WarrantyProvisionChangesOtherMovements)	IAS 37 84 c

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1250	1		Monetary	iascf-edap	Warranty Provision, Beginning Balance (iascf-edap:WarrantyProvisionBeginningBalance)	IAS 37 84 a
1251	1		Monetary	iascf-edap	Restructuring Provision, Ending Balance (iascf-edap:RestructuringProvisionEndingBalance)	IAS 37 84 a
1252	1		Monetary	iascf-edap	Restructuring Provision, Changes (iascf-edap:RestructuringProvisionChanges)	IAS 37 84 a
1253	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions (iascf-edap:RestructuringProvisionChangesAdditionsIncreasesExistin gProvisions)	IAS 37 84 b
1254	1		Monetary	iascf-edap	Movements Due to Effect of Discounting (iascf-edap:RestructuringProvisionChangesMovementsDueEffectDisc ounting)	IAS 37 84 e
1255	1		Monetary	iascf-edap	Amounts Used (iascf-edap:RestructuringProvisionChangesAmountsUsed)	IAS 37 84 c
1256	1		Monetary	iascf-edap	Unused Amounts Reversed (iascf-edap:RestructuringProvisionChangesUnusedAmountsReversed )	IAS 37 84 d
1257	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity (iascf-edap:RestructuringProvisionChangesNetExchangeDifferenceTr anslationFinancialStatementsForeignEntity)	IAS-CP
1258	0		Monetary	iascf-edap	Other Movements (iascf-edap:RestructuringProvisionChangesOtherMovements)	IAS 37 84 c
1259	1		Monetary	iascf-edap	Restructuring Provision, Beginning Balance (iascf-edap:RestructuringProvisionBeginningBalance)	IAS 37 84 a
1260	1		Monetary	iascf-edap	Legal Proceedings Provision, Ending Balance (iascf-edap:LegalProceedingsProvisionEndingBalance)	IAS 37 84 a
1261	1		Monetary	iascf-edap	Legal Proceedings Provision, Changes (iascf-edap:LegalProceedingsProvisionChanges)	IAS 37 84 a
1262	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions (iascf-edap:LegalProceedingsProvisionChangesAdditionsIncreasesEx istingProvisions)	IAS 37 84 b
1263	1		Monetary	iascf-edap	Movements Due to Effect of Discounting (iascf-edap:LegalProceedingsProvisionChangesMovementsDueEffect Discounting)	IAS 37 84 e
1264	1		Monetary	iascf-edap	Amounts Used (iascf-edap:LegalProceedingsProvisionChangesAmountsUsed)	IAS 37 84 c
1265	1		Monetary	iascf-edap	Unused Amounts Reversed (iascf-edap:LegalProceedingsProvisionChangesUnusedAmountsRev ersed)	IAS 37 84 d
1266	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity (iascf-edap:LegalProceedingsProvisionChangesNetExchangeDifferen ceTranslationFinancialStatementsForeignEntity)	IAS-CP
1267	0		Monetary	iascf-edap	Other Movements (iascf-edap:LegalProceedingsProvisionChangesOtherMovements)	IAS 37 84 c
1268	1		Monetary	iascf-edap	Legal Proceedings Provision, Beginning Balance (iascf-edap:LegalProceedingsProvisionBeginningBalance)	IAS 37 84 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1269	1		Monetary	iascf-edap	Onerous Contracts Provision, Ending Balance (iascf-edap:OnerousContractsProvisionEndingBalance)	IAS 37 66
1270	1		Monetary	iascf-edap	Onerous Contracts Provision, Changes (iascf-edap:OnerousContractsProvisionChanges)	IAS 37 84 a
1271	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions (iascf-edap:OnerousContractsProvisionChangesAdditionsIncreasesE xistingProvisions)	IAS 37 84 b
1272	1		Monetary	iascf-edap	Movements Due to Effect of Discounting (iascf-edap:OnerousContractsProvisionChangesMovementsDueEffec tDiscounting)	IAS 37 84 e
1273	1		Monetary	iascf-edap	Amounts Used (iascf-edap:OnerousContractsProvisionChangesAmountsUsed)	IAS 37 84 c
1274	1		Monetary	iascf-edap	Unused Amounts Reversed (iascf-edap:OnerousContractsProvisionChangesUnusedAmountsRev ersed)	IAS 37 84 d
1275	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity (iascf-edap:OnerousContractsProvisionChangesNetExchangeDifferen ceTranslationFinancialStatementsForeignEntity)	IAS-CP
1276	0		Monetary	iascf-edap	Other Movements (iascf-edap:OnerousContractsProvisionChangesOtherMovements)	IAS 37 84 c
1277	1		Monetary	iascf-edap	Onerous Contracts Provision, Beginning Balance (iascf-edap:OnerousContractsProvisionBeginningBalance)	IAS 37 84 a
1278	1		Monetary	iascf-edap	Other Provisions, Ending Balance (iascf-edap:OtherProvisionsEndingBalance)	IAS 37 84 a
1279	1		Monetary	iascf-edap	Other Provisions, Changes (iascf-edap:OtherProvisionsChanges)	IAS 37 84 a
1280	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions (iascf-edap:OtherProvisionsChangesAdditionsIncreasesExistingProvi sions)	IAS 37 84 b
1281	1		Monetary	iascf-edap	Movements Due to Effect of Discounting (iascf-edap:OtherProvisionsChangesMovementsDueEffectDiscountin g)	IAS 37 84 e
1282	1		Monetary	iascf-edap	Amounts Used (iascf-edap:OtherProvisionsChangesAmountsUsed)	IAS 37 84 c
1283	1		Monetary	iascf-edap	Unused Amounts Reversed (iascf-edap:OtherProvisionsChangesUnusedAmountsReversed)	IAS 37 84 d
1284	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity (iascf-edap:OtherProvisionsChangesNetExchangeDifferenceTranslati onFinancialStatementsForeignEntity)	IAS-CP
1285	0		Monetary	iascf-edap	Other Movements (iascf-edap:OtherProvisionsChangesOtherMovements)	IAS 37 84 c
1286	1		Monetary	iascf-edap	Other Provisions, Beginning Balance (iascf-edap:OtherProvisionsBeginningBalance)	IAS 37 84 a
1287	0		Monetary	iascf-edap	Provisions, Total, Ending Balance (iascf-edap:ProvisionsTotalEndingBalanceProvisionsTotalEndingBalance)	IAS 37 84 a
1288	1		Monetary	iascf-edap	Provisions, Total, Changes (iascf-edap:ProvisionsTotalChanges)	IAS-CP

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1289	1		Monetary	iascf-edap	Additions and Increases to Existing Provisions (iascf-edap:ProvisionsTotalChangesAdditionsIncreasesExistingProvis ions)	IAS-CP
1290	1		Monetary	iascf-edap	Movements Due to Effect of Discounting (iascf-edap:ProvisionsTotalChangesMovementsDueEffectDiscounting )	IAS-CP
1291	1		Monetary	iascf-edap	Amounts Used (iascf-edap:ProvisionsTotalChangesAmountsUsed)	IAS-CP
1292	1		Monetary	iascf-edap	Unused Amounts Reversed (iascf-edap:ProvisionsTotalChangesUnusedAmountsReversed)	IAS-CP
1293	1		Monetary	iascf-edap	Net Exchange Difference from Translation of Financial Statements of Foreign Entity (iascf-edap:ProvisionsTotalChangesNetExchangeDifferenceTranslati onFinancialStatementsForeignEntity)	IAS-CP
1294	0		Monetary	iascf-edap	Other Movements (iascf-edap:ProvisionsTotalChangesOtherMovements)	IAS 37 84 c
1295	1		Monetary	iascf-edap	Provisions, Total, Beginning Balance (iascf-edap:ProvisionsTotalBeginningBalance)	IAS-CP
1296	0		String	iascf-edap	Post Employment Benefit Obligation Disclosures (iascf-edap:PostEmploymentBenefitObligationDisclosures)	IAS 19
1297	0		String	iascf-edap	General Description of Post Employment Benefit Obligations (iascf-edap:GeneralDescriptionPostEmploymentBenefitObligations)	IAS 19
1298	0		String	iascf-edap	Defined Contribution Plans Disclosures (iascf-edap:DefinedContributionPlansDisclosures)	IAS 19 46
1299	0		Monetary	iascf-edap	Expenses Recognised for Defined Contribution Plans (iascf-edap:ExpensesRecognisedDefinedContributionPlans)	IAS 19 46
1300	0		String	iascf-edap	Defined Benefit Plans Disclosures (iascf-edap:DefinedBenefitPlansDisclosures)	IAS 19 48
1301	0		String	iascf-edap	General Description of Defined Benefit Plans (iascf-edap:GeneralDescriptionDefinedBenefitPlans)	IAS 19 120 b
1302	0		String	iascf-edap	Defined Benefit Plans (iascf-edap:DefinedBenefitPlans)	IAS 19 48
1303	0		Tuple	iascf-edap	<b>Defined Benefit Plan (iascf-edap:DefinedBenefitPlan)</b>	IAS 19 48
1304	0		String	iascf-edap	Description of Defined Benefit Plan (iascf-edap:DescriptionDefinedBenefitPlan)	IAS 19 48
1305	0		String	iascf-edap	Terms of Defined Benefit Plan (iascf-edap:TermsDefinedBenefitPlan)	IAS 19 48
1306	0		String	iascf-edap	Type of Defined Benefit Plan (iascf-edap:TypeDefinedBenefitPlan)	IAS 19 48
1307	0		Monetary	iascf-edap	Components of Defined Benefit Plan Obligations (iascf-edap:ComponentsDefinedBenefitPlanObligations)	IAS 19 120 c
1308	0		Monetary	iascf-edap	Defined Benefit Plan Obligations, Total (iascf-edap:DefinedBenefitPlanObligationsTotal)	IAS 19 120 c vii
1309	1		Monetary	iascf-edap	Net Funded Defined Benefit Plan Obligations (iascf-edap:NetFundedDefinedBenefitPlanObligations)	IAS 19 120 c
1310	1		Monetary	iascf-edap	Fair Value of Defined Benefit Plan Assets (iascf-edap:FairValueDefinedBenefitPlanAssets)	IAS 19 120 c iii
1311	1		Monetary	iascf-edap	Present Value of Wholly or Partially Funded Defined Benefit Plan Obligations (iascf-edap:PresentValueWhollyPartiallyFundedDefinedBenefitPlanO bligations)	IAS 19 120 c i

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
1312	1		Monetary	iascf-edap	Unrecognised Actuarial Gains (Losses) for Defined Benefit Plan Obligations (iascf-edap:UnrecognisedActuarialGainsLossesDefinedBenefitPlanObligations)	IAS 19 120 c iv
1313	1		Monetary	iascf-edap	Unrecognised Past Service Costs for Defined Benefit Plan Obligations (iascf-edap:UnrecognisedPastServiceCostsDefinedBenefitPlanObligations)	IAS 19 120 c v
1314	1		Monetary	iascf-edap	Fair Value of any Right to Reimbursement Recognised as an Asset of Defined Benefit Plans (iascf-edap:FairValueRightReimbursementRecognisedAssetDefinedBenefitPlans)	IAS 19 120 c
1315	1		Monetary	iascf-edap	Present Value of Unfunded Defined Benefit Plan Obligations (iascf-edap:PresentValueUnfundedDefinedBenefitPlanObligations)	IAS 19 120 c ii
1316	1		Monetary	iascf-edap	Other Components of Defined Benefit Plan Obligations (iascf-edap:OtherComponentsDefinedBenefitPlanObligations)	IAS 19 120 c
1317	0		String	iascf-edap	Amounts Included in Fair Value of Plan Assets (iascf-edap:AmountsIncludedFairValuePlanAssets)	IAS 19 120 d
1318	0		String	iascf-edap	Financial Instruments of Reporting Entity (iascf-edap:FinancialInstrumentsReportingEntity)	IAS 19 120 d i
1319	0		String	iascf-edap	Description of Financial Instruments of Reporting Entity (iascf-edap:DescriptionFinancialInstrumentsReportingEntity)	IAS 19 120 d i
1320	0		String	iascf-edap	Amount of Financial Instruments of Reporting Entity (iascf-edap:AmountFinancialInstrumentsReportingEntity)	IAS 19 120 d i
1321	0		String	iascf-edap	Property Occupied or Other Assets Used by Reporting Entity (iascf-edap:PropertyOccupiedOtherAssetsUsedReportingEntity)	IAS 19 120 d ii
1322	0		String	iascf-edap	Description of Property Occupied or Other Assets Used by Reporting Entity (iascf-edap:DescriptionPropertyOccupiedOtherAssetsUsedReportingEntity)	IAS 19 120 d ii
1323	0		Monetary	iascf-edap	Amount of Property Occupied or Other Assets Used by Reporting Entity (iascf-edap:AmountPropertyOccupiedOtherAssetsUsedReportingEntity)	IAS 19 120 d ii
1324	0			iascf-edap	<b>Movements in Defined Benefit Plan Obligations (abstract)</b> (iascf-edap:MovementsDefinedBenefitPlanObligations)	IAS 19 120 c
1325	0		Monetary	iascf-edap	Defined Benefit Plan Obligations, Ending Balance (iascf-edap:DefinedBenefitPlanObligationsEndingBalance)	IAS 19 120 c
1326	1		Monetary	iascf-edap	Defined Benefit Plan Obligations, Changes (iascf-edap:DefinedBenefitPlanObligationsChanges)	IAS 19 120 c
1327	1		Monetary	iascf-edap	Contributions Paid to Defined Benefit Plans (iascf-edap:ContributionsPaidDefinedBenefitPlans)	IAS 19 120 e
1328	1		Monetary	iascf-edap	Expense Recognised in Income Statement for Defined Benefit Plans (iascf-edap:ExpenseRecognisedIncomeStatementDefinedBenefitPlans)	IAS 19 120 e
1329	1		Monetary	iascf-edap	Defined Benefit Plan Obligation Charged or Credited to Equity (iascf-edap:DefinedBenefitPlanObligationChargedCreditedEquity)	IAS-CP

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1330	1		Monetary	iascf-edap	Defined Benefit Plan Obligation Changes Through Business Combinations (iascf-edap:DefinedBenefitPlanObligationChangesThroughBusinessCombinations)	IAS 19 120 e
1331	1		Monetary	iascf-edap	Defined Benefit Plan Obligation Changes from Acquisition of Subsidiary (iascf-edap:DefinedBenefitPlanObligationChangesAcquisitionSubsidiary)	IAS-CP
1332	1		Monetary	iascf-edap	Defined Benefit Plan Obligation Changes from Disposal of Subsidiary (iascf-edap:DefinedBenefitPlanObligationChangesDisposalSubsidiary)	IAS-CP
1333	1		Monetary	iascf-edap	Exchange Differences Relating to Defined Benefit Plan Obligations (iascf-edap:ExchangeDifferencesRelatingDefinedBenefitPlanObligations)	IAS 19 120 e
1334	1		Monetary	iascf-edap	Unrecognised Asset (iascf-edap:UnrecognisedAsset)	IAS 19 120 c vi
1335	1		Monetary	iascf-edap	Fair Value of Reimbursements Rights Recognised as Assets in Defined Benefit Plans (iascf-edap:FairValueReimbursementsRightsRecognisedAssetsDefinedBenefitPlans)	IAS 19 120 c vii
1336	1		Monetary	iascf-edap	Other Changes in Defined Benefit Plan Obligations (iascf-edap:OtherChangesDefinedBenefitPlanObligations)	IAS 19 120 e
1337	0		Monetary	iascf-edap	Defined Benefit Plan Obligations, Beginning Balance (iascf-edap:DefinedBenefitPlanObligationsBeginningBalance)	IAS 19 120 c vii
1338	0		String	iascf-edap	Components of Expense Recognised in Income Statement for Defined Benefit Plans (iascf-edap:ComponentsExpenseRecognisedIncomeStatementDefinedBenefitPlans)	IAS 19 120 f
1339	0		String	iascf-edap	Line Item in Income Statement in Which Defined Benefit Plan Obligation Expense is Recognised (iascf-edap:LineItemIncomeStatementDefinedBenefitPlanObligationExpenseRecognised)	IAS 19 20 f
1340	0		Monetary	iascf-edap	Expense Recognised in Income Statement for Defined Benefit Plans, Total (iascf-edap:ExpenseRecognisedIncomeStatementDefinedBenefitPlansTotal)	IAS 19 120 f
1341	1		Monetary	iascf-edap	Current Service Cost (iascf-edap:CurrentServiceCost)	IAS 19 120 f i
1342	1		Monetary	iascf-edap	Interest Cost (iascf-edap:InterestCost)	IAS 19 120 f ii
1343	1		Monetary	iascf-edap	Expected Return on Plan Assets (iascf-edap:ExpectedReturnPlanAssets)	IAS 19 120 f iii
1344	1		Monetary	iascf-edap	Expected Return on Reimbursement Rights Recognised as Assets (iascf-edap:ExpectedReturnReimbursementRightsRecognisedAssets)	IAS 19 120 f iv
1345	1		Monetary	iascf-edap	Net Actuarial Losses (Gains) (iascf-edap:NetActuarialLossesGains)	IAS 19 120 f v
1346	1		Monetary	iascf-edap	Actuarial Gains (iascf-edap:ActuarialGains)	IAS-CP
1347	1		Monetary	iascf-edap	Actuarial Losses (iascf-edap:ActuarialLosses)	IAS-CP
1348	1		Monetary	iascf-edap	Past Service Cost (iascf-edap:PastServiceCost)	IAS 19 120 f vi
1349	1		Monetary	iascf-edap	Losses (Gains) on Curtailments and Settlements (iascf-edap:LossesGainsCurtailmentsSettlements)	IAS 19 120 f vii

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International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1350	1		Monetary	iascf-edap	Losses (Gains) on Curtailment (iascf-edap:LossesGainsCurtailment)	IAS-CP
1351	1		Monetary	iascf-edap	Losses (Gains) on Settlements (iascf-edap:LossesGainsSettlements)	IAS-CP
1352	0		String	iascf-edap	Actual Return on Plan Assets (iascf-edap:ActualReturnPlanAssets)	IAS 19 120 g
1353	0		String	iascf-edap	Actual Return on Reimbursement Rights Recognised as Assets (iascf-edap:ActualReturnReimbursementRightsRecognisedAssets)	IAS 19 120 g
1354	0		Monetary	iascf-edap	Principal Actuarial Assumptions Used in Defined Benefit Plans (iascf-edap:PrincipalActuarialAssumptionsUsedDefinedBenefitPlans)	IAS 19 120 h
1355	0		Tuple	iascf-edap	<b>Principal Actuarial Assumptions Used in Defined Benefit Plan (iascf-edap:PrincipalActuarialAssumptionsUsedDefinedBenefitPlan)</b>	IAS 19 120 h
1356	0		Decimal	iascf-edap	Name or Location of Defined Benefit Plan (iascf-edap:NameLocationDefinedBenefitPlan)	IAS 19 120 h i
1357	0		Decimal	iascf-edap	Discount Rate (iascf-edap:DiscountRate)	IAS 19 120 h i
1358	0		Decimal	iascf-edap	Expected Return on Plan Assets (iascf-edap:PrincipalActuarialAssumptionsUsedDefinedBenefitPlanExpe ctedReturnPlanAssets)	IAS 19 120 h ii
1359	0		Decimal	iascf-edap	Expected Rate of Salary Increases (iascf-edap:ExpectedRateSalaryIncreases)	IAS 19 120 h iv
1360	0		Decimal	iascf-edap	Future Defined Benefit Increases (iascf-edap:FutureDefinedBenefitIncreases)	IAS-CP
1361	0		Decimal	iascf-edap	Expected Rate of Return on Reimbursement Rights Recognised as Assets Under Paragraph 104A (iascf-edap:ExpectedRateReturnReimbursementRightsRecognisedAsse tsUnderParagraph)	IAS 19 120 h iii
1362	0		Decimal	iascf-edap	Medical Cost Trend Rate (iascf-edap:MedicalCostTrendRate)	IAS 19 120 h v
1363	0		String	iascf-edap	Other Material Actuarial Assumptions (iascf-edap:OtherMaterialActuarialAssumptions)	IAS 19 120 h vi
1364	0		String	iascf-edap	Multi Employer Defined Benefit Plans Treated as Defined Contribution Plans (iascf-edap:MultiEmployerDefinedBenefitPlansTreatedDefinedContributionPl ans)	IAS 19 29
1365	0		String	iascf-edap	Description of Multi Employer Defined Benefit Plans (iascf-edap:DescriptionMultiEmployerDefinedBenefitPlans)	IAS 19 30 a
1366	0		String	iascf-edap	Fact that Plan is Defined Benefit Plan (iascf-edap:FactPlanDefinedBenefitPlan)	IAS 19 30 b i
1367	0		String	iascf-edap	Reasons Why Sufficient Information is Not Available to Account for Defined Benefit Plan (iascf-edap:ReasonsWhySufficientInformationNotAvailableAccountDefined BenefitPlan)	IAS 19 30 b ii
1368	0		String	iascf-edap	Extent to Which Surplus or Deficit May Affect Amount of Future Contributions (iascf-edap:ExtentSurplusDeficitAffectAmountFutureContributions)	IAS 19 30 c
1369	0		String	iascf-edap	Deferred Tax Liabilities Disclosures (iascf-edap:DeferredTaxLiabilitiesDisclosures)	IAS 12 81 g i
1370	0		String	iascf-edap	Components of Deferred Tax Liabilities (iascf-edap:ComponentsDeferredTaxLiabilities)	IAS 12 81 g i
1371	0		Monetary	iascf-edap	Deferred Tax Liabilities, Total (iascf-edap:DeferredTaxLiabilitiesTotal)	IAS 12 81 g i



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International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1372	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Depreciation (iascf-edap:DeferredTaxLiabilitiesRelatingDepreciation)	IAS 12 81 g i
1373	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Amortisation (iascf-edap:DeferredTaxLiabilitiesRelatingAmortisation)	IAS 12 81 g i
1374	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Accruals (iascf-edap:DeferredTaxLiabilitiesRelatingAccruals)	IAS 12 81 g i
1375	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Provisions (iascf-edap:DeferredTaxLiabilitiesRelatingProvisions)	IAS 12 81 g i
1376	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Foreign Exchange Contracts (iascf-edap:DeferredTaxLiabilitiesRelatingForeignExchangeContracts)	IAS 12 81 g i
1377	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Post Employment Benefit Obligations (iascf-edap:DeferredTaxLiabilitiesRelatingPostEmploymentBenefitObligations)	IAS 12 81 g i
1378	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Revaluations of Property, Plant and Equipment (iascf-edap:DeferredTaxLiabilitiesRelatingRevaluationsPropertyPlantEquipment)	IAS 12 81 g i
1379	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Revaluations of Investment Property (iascf-edap:DeferredTaxLiabilitiesRelatingRevaluationsInvestmentProperty)	IAS 12 81 g i
1380	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Revaluations of Intangible Assets (iascf-edap:DeferredTaxLiabilitiesRelatingRevaluationsIntangibleAssets)	IAS 12 81 g i
1381	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Revaluations of Financial Instruments (iascf-edap:DeferredTaxLiabilitiesRelatingRevaluationsFinancialInstruments)	IAS 12 81 g i
1382	1		Monetary	iascf-edap	Deferred Tax Liabilities Relating to Other (iascf-edap:DeferredTaxLiabilitiesRelatingOther)	IAS 12 81 g i
1383	0		String	iascf-edap	Taxable Temporary Differences Related to Recognised Deferred Tax Liabilities (iascf-edap:TaxableTemporaryDifferencesRelatedRecognisedDeferredTaxLiabilities)	IAS 12 81 g
1384	0		String	iascf-edap	Description of Recognised Deferred Tax Liabilities (iascf-edap:DescriptionRecognisedDeferredTaxLiabilities)	IAS 12 81 g
1385	0		Monetary	iascf-edap	Amount of Recognised Deferred Tax Liability (iascf-edap:AmountRecognisedDeferredTaxLiability)	IAS 12 81 g
1386	0		Monetary	iascf-edap	Temporary Differences Associated with Investments in Subsidiaries, Associates and Joint Ventures Related to Unrecognised Deferred Tax Liabilities (iascf-edap:TemporaryDifferencesAssociatedInvestmentsSubsidiariesAssociatesJointVenturesRelatedUnrecognisedDeferredTaxLiabilities)	IAS 12 39; IAS 12 81 f
1387	0		Monetary	iascf-edap	Aggregate Amount of Current and Deferred Tax Relating to Equity Items (iascf-edap:AggregateAmountCurrentDeferredTaxRelatingEquityItems)	IAS 12 81 a
1388	0		String	iascf-edap	Trade and Other Payables Disclosures (iascf-edap:TradeOtherPayablesDisclosures)	IAS 32 47
1389	0		String	iascf-edap	Current Income Tax Liabilities Disclosures (iascf-edap:CurrentIncomeTaxLiabilitiesDisclosures)	IAS-CP
1390	0		String	iascf-edap	Other Liabilities Disclosures (iascf-edap:OtherLiabilitiesDisclosures)	IAS 1

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ID	Weight	Bal	Type	NS	Label	Reference
1391	0			iascf-edap	<b>Income Statement Disclosures (abstract)</b> (iascf-edap:IncomeStatementDisclosures)	IAS 1
1392	0	String		iascf-edap	Extraordinary Items of Income (Expense) Disclosures (iascf-edap:ExtraordinaryItemsIncomeExpenseDisclosures)	IAS 8 11
1393	0	String		iascf-edap	Details of Extraordinary Items of Income (Expense) (iascf-edap:DetailsExtraordinaryItemsIncomeExpense)	IAS 8 11
1394	0	Tuple		iascf-edap	<b>Extraordinary Item of Income (Expense)</b> (iascf-edap:ExtraordinaryItemIncomeExpense)	IAS 8 11
1395	0	String		iascf-edap	Description of Extraordinary Item of Income (Expense) (iascf-edap:DescriptionExtraordinaryItemIncomeExpense)	IAS 8 11
1396	0	String		iascf-edap	Type of Extraordinary Item of Income (Expense) (iascf-edap:TypeExtraordinaryItemIncomeExpense)	IAS 8 11
1397	0	Monetary		iascf-edap	Amount of Extraordinary Item of Income (Expense) (iascf-edap:AmountExtraordinaryItemIncomeExpense)	IAS 8 11
1398	0	String		iascf-edap	Income Tax Expense (Income) Disclosures (iascf-edap:IncomeTaxExpenseIncomeDisclosures)	IAS-CP
1399	0	String		iascf-edap	Major Components of Income Tax Expense (Income) (iascf-edap:MajorComponentsIncomeTaxExpenseIncome)	IAS 12 79
1400	0	Monetary		iascf-edap	Income Tax Expense (Income), Current and Deferred (iascf-edap:IncomeTaxExpenseIncomeCurrentDeferred)	IAS 12 80
1401	1	Monetary		iascf-edap	Current Income Tax Expense, Net (iascf-edap:CurrentIncomeTaxExpenseNet)	IAS 12 80 a
1402	1	Monetary		iascf-edap	Current Tax Expense (iascf-edap:CurrentTaxExpense)	IAS 12 80 a
1403	1	Monetary		iascf-edap	Tax Benefit Arising from Previously Unrecognised Tax Assets used to Reduce Current Tax Expense (iascf-edap:TaxBenefitArisingPreviouslyUnrecognisedTaxAssetsusedRedu ceCurrentTaxExpense)	IAS 12 80 e
1404	1	Monetary		iascf-edap	Adjustments to Current Tax of Prior Period (iascf-edap:AdjustmentsCurrentTaxPriorPeriod)	IAS 12 80 b
1405	1	Monetary		iascf-edap	Other Current Tax Expense (iascf-edap:OtherCurrentTaxExpense)	IAS 12 79
1406	1	Monetary		iascf-edap	Deferred Tax Expense, Net (iascf-edap:DeferredTaxExpenseNet)	IAS 12 79; IAS 12 81 g ii
1407	1	Monetary		iascf-edap	Deferred Tax Expense (Income) relating to Origination and Reversal of Temporary Differences (iascf-edap:DeferredTaxExpenseIncomeRelatingOriginationReversalTemp oraryDifferences)	IAS 12 80 c
1408	1	Monetary		iascf-edap	Deferred Tax Expense (Income) relating to Tax Rate Changes or New Taxes (iascf-edap:DeferredTaxExpenseIncomeRelatingTaxRateChangesNewTax es)	IAS 12 80 d
1409	1	Monetary		iascf-edap	Tax Benefit Arising from Previously Unrecognised Tax Assets used to Reduce Deferred Tax Expense (iascf-edap:TaxBenefitArisingPreviouslyUnrecognisedTaxAssetsusedRedu ceDeferredTaxExpense)	IAS 12 80 f
1410	1	Monetary		iascf-edap	Deferred Tax Expense Arising from Write Down or Reversal of Write Down of a Deferred Tax Asset during Assessment of Usability (iascf-edap:DeferredTaxExpenseArisingWriteDownReversalWriteDownDef erredTaxAssetduringAssessmentUsability)	IAS 12 80 g; IAS 12 56

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ID	Weight	Bal	Type	NS	Label	Reference
1411	1		Monetary	iascf-edap	Other Deferred Tax Expense (iascf-edap:OtherDeferredTaxExpense)	IAS 12 79
1412	1		Monetary	iascf-edap	Tax Expense (Income) relating to Changes in Accounting Policies and Fundamental Errors (iascf-edap:TaxExpenseIncomeRelatingChangesAccountingPoliciesFundamentalErrors)	IAS 12 80 h
1413	1		Monetary	iascf-edap	Tax Expense (Income) relating to Extraordinary Items (iascf-edap:TaxExpenseIncomeRelatingExtraordinaryItems)	IAS 12 81 b
1414	1		Monetary	iascf-edap	Effect of Change in Tax Status of Enterprise or Shareholders (iascf-edap:EffectChangeTaxStatusEnterpriseShareholders)	SIC 25 4
1415	0		Monetary	iascf-edap	Income Tax Expense (Income), Foreign, Domestic, Equity Accounted Investments (iascf-edap:IncomeTaxExpenseIncomeForeignDomesticEquityAccountedInvestments)	IAS-CP
1416	1		String	iascf-edap	Income Tax Expense (Income), Foreign and Domestic (iascf-edap:IncomeTaxExpenseIncomeForeignDomestic)	IAS-CP
1417	1		Monetary	iascf-edap	Current Income Tax Expense, Foreign and Domestic (iascf-edap:CurrentIncomeTaxExpenseForeignDomestic)	IAS-CP
1418	1		Monetary	iascf-edap	Current Income Tax Expense, Foreign (iascf-edap:CurrentIncomeTaxExpenseForeign)	IAS-CP
1419	1		Monetary	iascf-edap	Current Income Tax Expense, Domestic (iascf-edap:CurrentIncomeTaxExpenseDomestic)	IAS-CP
1420	1		Monetary	iascf-edap	Deferred Tax Expense, Foreign and Domestic (iascf-edap:DeferredTaxExpenseForeignDomestic)	IAS-CP
1421	1		Monetary	iascf-edap	Deferred Tax Expense, Foreign (iascf-edap:DeferredTaxExpenseForeign)	IAS-CP
1422	1		Monetary	iascf-edap	Deferred Tax Expense, Domestic (iascf-edap:DeferredTaxExpenseDomestic)	IAS-CP
1423	1		Monetary	iascf-edap	Share of Taxation Attributable to Equity Accounted Investments (iascf-edap:ShareTaxationAttributableEquityAccountedInvestments)	IAS-CP
1424	1		Monetary	iascf-edap	Share of Taxation Attributable to Subsidiaries (iascf-edap:ShareTaxationAttributableSubsidiaries)	IAS-CP
1425	1		Monetary	iascf-edap	Share of Taxation Attributable to Joint Ventures (iascf-edap:ShareTaxationAttributableJointVentures)	IAS-CP
1426	1		Monetary	iascf-edap	Share of Taxation Attributable to Associates (iascf-edap:ShareTaxationAttributableAssociates)	IAS-CP
1427	0		String	iascf-edap	Reconciliation of Applicable Taxation (iascf-edap:ReconciliationApplicableTaxation)	IAS 12 81 c
1428	0		String	iascf-edap	Reconciliation Tax Expense Using Statutory Rate to Tax Expense Using Effective Rate (iascf-edap:ReconciliationTaxExpenseUsingStatutoryRateTaxExpenseUsingEffectiveRate)	IAS 12 81 c i
1429	0		Monetary	iascf-edap	Tax Expense Using Effective Rate (iascf-edap:TaxExpenseUsingEffectiveRate)	IAS 12 81 c i
1430	1		Monetary	iascf-edap	Adjustments to Tax Expense Using Statutory Rate (iascf-edap:AdjustmentsTaxExpenseUsingStatutoryRate)	IAS 12 81 c i
1431	1		Monetary	iascf-edap	Tax Effect of Rates in Other Jurisdictions (iascf-edap:TaxEffectRatesOtherJurisdictions)	IAS-CP

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ID	Weight	Bal	Type	NS	Label	Reference
1432	1		Monetary	iascf-edap	Tax Effect of Non Taxable Revenues (iascf-edap:TaxEffectNonTaxableRevenues)	IAS-CP
1433	1		Monetary	iascf-edap	Tax Effect of Non Tax Deductible Expenses (iascf-edap:TaxEffectNonTaxDeductibleExpenses)	IAS-CP
1434	1		Monetary	iascf-edap	Tax Effect of Tax Losses (Utilised) Reversed (iascf-edap:TaxEffectTaxLossesUtilisedReversed)	IAS-CP
1435	1		Monetary	iascf-edap	Tax Effect of Tax Benefit Not Previously Recognised in Income Statement (iascf-edap:TaxEffectTaxBenefitNotPreviouslyRecognisedIncomeState ment)	IAS-CP
1436	1		Monetary	iascf-edap	Tax Effect from Reassessment of Unrecognised Deferred Tax Assets (iascf-edap:TaxEffectReassessmentUnrecognisedDeferredTaxAssets)	IAS-CP
1437	1		Monetary	iascf-edap	Tax Effect of Change in Tax Rates (iascf-edap:TaxEffectChangeTaxRates)	IAS-CP
1438	1		Monetary	iascf-edap	Tax Effect from Under or Over Provisions in Prior Periods (iascf-edap:TaxEffectUnderOverProvisionsPriorPeriods)	IAS-CP
1439	1		Monetary	iascf-edap	Taxation Calculated at Applicable Rate (iascf-edap:TaxationCalculatedApplicableRate)	IAS 12 81 c i
1440	1		Monetary	iascf-edap	Other Adjustments to Statutory Tax Charge (iascf-edap:OtherAdjustmentsStatutoryTaxCharge)	IAS-CP
1441	1		Monetary	iascf-edap	Tax Expense Using Statutory Rate (iascf-edap:TaxExpenseUsingStatutoryRate)	IAS 12 81 c i
1442	0		String	iascf-edap	Reconciliation of Statutory Tax Rate to Effective Tax Rate (iascf-edap:ReconciliationStatutoryTaxRateEffectiveTaxRate)	IAS 12 81 c ii
1443	0		Decimal	iascf-edap	Effective Tax Rate (iascf-edap:EffectiveTaxRate)	IAS 12 81 c ii
1444	1		Decimal	iascf-edap	Adjustments to Statutory Tax Rate (iascf-edap:AdjustmentsStatutoryTaxRate)	IAS 12 81 c ii
1445	1		Decimal	iascf-edap	Tax Rate Effect of Rates in Other Jurisdiction (iascf-edap:TaxRateEffectRatesOtherJurisdiction)	IAS-CP
1446	1		Decimal	iascf-edap	Tax Rate Effect of Non Taxable Revenues (iascf-edap:TaxRateEffectNonTaxableRevenues)	IAS-CP
1447	1		Decimal	iascf-edap	Tax Rate Effect of Non Deductible Expenses (iascf-edap:TaxRateEffectNonDeductibleExpenses)	IAS-CP
1448	1		Decimal	iascf-edap	Tax Rate Effect of Tax Losses (Utilised) Reversed (iascf-edap:TaxRateEffectTaxLossesUtilisedReversed)	IAS-CP
1449	1		Decimal	iascf-edap	Tax Rate Effect of Tax Benefit Not Previously Recognised in Income Statement (iascf-edap:TaxRateEffectTaxBenefitNotPreviouslyRecognisedIncomeSt atement)	IAS-CP
1450	1		Decimal	iascf-edap	Tax Rate Effect from Reassessment of Unrecognised Deferred Tax Assets (iascf-edap:TaxRateEffectReassessmentUnrecognisedDeferredTaxAs sets)	IAS-CP
1451	0		Decimal	iascf-edap	Tax Rate Effect of Rate Changes in Other Jurisdictions (iascf-edap:TaxRateEffectRateChangesOtherJurisdictions)	IAS-CP
1452	1		Decimal	iascf-edap	Tax Rate Effect from Under or Over Provisions in Prior Periods (iascf-edap:TaxRateEffectUnderOverProvisionsPriorPeriods)	IAS-CP

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1453	1		Decimal	iascf-edap	Other Adjustments to Statutory Tax Rate (iascf-edap:OtherAdjustmentsStatutoryTaxRate)	IAS-CP
1454	1		Decimal	iascf-edap	Statutory Tax Rate (iascf-edap:StatutoryTaxRate)	IAS 12 81 c ii
1455	0		Monetary	iascf-edap	Explanation of Basis of Computation of Applicable Tax Rate (iascf-edap:ExplanationBasisComputationApplicableTaxRate)	IAS 12 81 c ii; IAS 12 81 c i
1456	0		Monetary	iascf-edap	Tax Expense (Income) for Discontinued Operations (iascf-edap:TaxExpenseIncomeDiscontinuedOperations)	IAS 12 81 h
1457	1		Monetary	iascf-edap	Tax Expense Relating to Gain (Loss) on Discontinuance (iascf-edap:TaxExpenseRelatingGainLossDiscontinuance)	IAS 12 81 h i
1458	1		Monetary	iascf-edap	Tax Expense relating to Profit (Loss) from Ordinary Activities of Discontinued Operation (iascf-edap:TaxExpensereletingProfitLossOrdinaryActivitiesDiscontinuedOperat ion)	IAS 12 81 h ii
1459	0		String	iascf-edap	Tax Disclosures Related to Items Charged to Equity (iascf-edap:TaxDisclosuresRelatedItemsChargedEquity)	IAS 12 81 a
1460	0		Monetary	iascf-edap	Aggregate Current Taxation Relating to Items Charged to Equity (iascf-edap:AggregateCurrentTaxationRelatingItemsChargedEquity)	IAS 12 81 a
1461	0		Monetary	iascf-edap	Aggregate Deferred Taxation Relating to Items Charged to Equity (iascf-edap:AggregateDeferredTaxationRelatingItemsChargedEquity)	IAS 12 81 a
1462	0		String	iascf-edap	Income Tax Consequences Relating to Dividend Payments (iascf-edap:IncomeTaxConsequencesRelatingDividendPayments)	IAS 12 52A; IAS 12 81 i
1463	0		String	iascf-edap	Nature of Potential Income Tax Consequences Related to Dividend Payments (iascf-edap:NaturePotentialIncomeTaxConsequencesRelatedDividendPayment s)	IAS 12 82A
1464	0		Monetary	iascf-edap	Amount of Income Tax Consequences of Dividends not Recognised as a Liability (iascf-edap:AmountIncomeTaxConsequencesDividendsnotRecognisedLiability)	IAS 12 81 i
1465	0		String	iascf-edap	Potential Income Tax Consequences relating to Dividend Payments not Practicably Determinable (iascf-edap:PotentialIncomeTaxConsequencesrelatingDividendPaymentsnotPr acticablyDeterminable)	IAS 12 82A
1466	0		Monetary	iascf-edap	Amounts of Potential Income Tax Consequences (iascf-edap:AmountsPotentialIncomeTaxConsequences)	IAS 12 82A
1467	0		Monetary	iascf-edap	Aggregate Temporary Differences for Unrecognised Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint Ventures (iascf-edap:AggregateTemporaryDifferencesUnrecognisedDeferredTaxLiabilities RelatedBranchesSubsidiariesAssociatesJointVentures)	IAS 12 81 f
1468	0		String	iascf-edap	Reason for Not Recognising Aggregate Temporary Differences for Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint Ventures (iascf-edap:ReasonNotRecognisingAggregateTemporaryDifferencesDeferredTax LiabilitiesRelatedBranchesSubsidiariesAssociatesJointVentures)	IAS 12 81 f
1469	0		String	iascf-edap	Explanation of Changes in Applicable Tax Rate (iascf-edap:ExplanationChangesApplicableTaxRate)	IAS 12 81 d
1470	0		String	iascf-edap	Finance Costs Disclosures (iascf-edap:FinanceCostsDisclosures)	IAS 1 75 c
1471	0		String	iascf-edap	Profit (Loss) from Operations Disclosures (iascf-edap:ProfitLossOperationsDisclosures)	IAS 8 16
1472	0		String	iascf-edap	Earnings Per Share Disclosures (iascf-edap:EarningsPerShareDisclosures)	IAS 33

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1473	0		String	iascf-edap	Basic Earnings (Loss) Per Share Disclosures (iascf-edap:BasicEarningsLossPerShareDisclosures)	IAS 33 49
1474	0		Monetary	iascf-edap	Basic Earnings (Loss) Per Share (iascf-edap:BasicEarningsLossPerShare)	IAS 33 49
1475	0		Monetary	iascf-edap	Income Available to Common Shareholders, Basic (iascf-edap:IncomeAvailableCommonShareholdersBasic)	IAS 33 49 a
1476	1		Monetary	iascf-edap	Adjustments to Compute Income Available to Common Shareholders, Basic (iascf-edap:AdjustmentsComputeIncomeAvailableCommonShareholdersB asic)	IAS 33 11
1477	1		Monetary	iascf-edap	Preference Dividends Declared (iascf-edap:PreferenceDividendsDeclared)	IAS 33 11
1478	1		Monetary	iascf-edap	Cumulative Effect of Change in Accounting Policy Per Basic Share (iascf-edap:CumulativeEffectChangeAccountingPolicyPerBasicShare)	IAS 33 43 a
1479	1		Monetary	iascf-edap	Unrecognised Cumulative Preference Dividends (iascf-edap:UnrecognisedCumulativePreferenceDividends)	IAS 1 74 d
1480	1		Monetary	iascf-edap	Other Adjustments in Computing Income Available to Common Shareholders (iascf-edap:OtherAdjustmentsComputingIncomeAvailableCommonShar eholders)	IAS 1 74 d
1481	1		Monetary	iascf-edap	Net Profit (Loss) for Period After Tax and Net of Minority Interests Transferred to Equity (iascf-edap:NetProfitLossPeriodAfterTaxNetMinorityInterestsTransferredE quity)	IAS 1 75 i
1482	0		Shares	iascf-edap	Weighted Average Number of Shares, Basic (iascf-edap:WeightedAverageNumberSharesBasic)	IAS 33 49 a
1483	0		String	iascf-edap	Diluted Earnings (Loss) Per Share Disclosures (iascf-edap:DilutedEarningsLossPerShareDisclosures)	IAS 33 49
1484	0		Monetary	iascf-edap	Diluted Earnings (Loss) Per Share (iascf-edap:DilutedEarningsLossPerShare)	IAS 33 49
1485	0		Monetary	iascf-edap	Income Available to Common Shareholders, Diluted (iascf-edap:IncomeAvailableCommonShareholdersDiluted)	IAS 33 49 a
1486	1		Monetary	iascf-edap	Adjustments to Compute Income Available to Common Shareholders, Diluted (iascf-edap:AdjustmentsComputeIncomeAvailableCommonShareholdersDi luted)	IAS 33 49 a
1487	1		Monetary	iascf-edap	Interest Expense Related to Convertible Debt (iascf-edap:InterestExpenseRelatedConvertibleDebt)	IAS 33 49 a
1488	1		Monetary	iascf-edap	Current and Deferred Tax Relating to Interest on Convertible Debt (iascf-edap:CurrentDeferredTaxRelatingInterestConvertibleDebt)	IAS 33 49 a
1489	1		Monetary	iascf-edap	Interest Expense Relating to Convertible Preference Shares (iascf-edap:InterestExpenseRelatingConvertiblePreferenceShares)	IAS 33 49 a
1490	1		Monetary	iascf-edap	Current and Deferred Tax Relating to Interest on Convertible Preference Shares (iascf-edap:CurrentDeferredTaxRelatingInterestConvertiblePreferenceS hares)	IAS 33 49 a
1491	1		Monetary	iascf-edap	Interest Expense Relating to Other Potentially Dilutive Shares (iascf-edap:InterestExpenseRelatingOtherPotentiallyDilutiveShares)	IAS 33 49 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1492	1		Monetary	iascf-edap	Current and Deferred Tax Relating to Interest on Other Potentially Dilutive Shares (iascf-edap:CurrentDeferredTaxRelatingInterestOtherPotentiallyDilutiveShares)	IAS 33 49 a
1493	0		Monetary	iascf-edap	Other Adjustments to Compute Income Available to Common Shareholders, Diluted (iascf-edap:OtherAdjustmentsComputeIncomeAvailableCommonShareholdersDiluted)	IAS 33 49 a
1494	1		Monetary	iascf-edap	Income Available to Common Shareholders, Basic (iascf-edap:IncomeAvailableCommonShareholdersDilutedIncomeAvailableCommonShareholdersBasic)	IAS 33 49 a
1495	0		Shares	iascf-edap	Weighted Average Number of Shares, Diluted (iascf-edap:WeightedAverageNumberSharesDiluted)	IAS 33 49 a
1496	1		Shares	iascf-edap	Adjustments to Compute Weighted Average Number of Shares, Diluted (iascf-edap:AdjustmentsComputeWeightedAverageNumberSharesDiluted)	IAS 33 49 b
1497	1		Shares	iascf-edap	Employee Share Options (iascf-edap:EmployeeShareOptions)	IAS 33 49 b
1498	1		Shares	iascf-edap	Warrants, Options and Rights (iascf-edap:WarrantsOptionsRights)	IAS 33 49 b
1499	1		Shares	iascf-edap	Convertible Debt (iascf-edap:ConvertibleDebt)	IAS 33 49 b
1500	1		Shares	iascf-edap	Convertible Preference Shares (iascf-edap:ConvertiblePreferenceShares)	IAS 33 49 b
1501	1		Shares	iascf-edap	Contingently Issuable Shares (iascf-edap:ContingentlyIssuableShares)	IAS 33 49 b
1502	1		Shares	iascf-edap	Other Potentially Dilutive Shares (iascf-edap:OtherPotentiallyDilutiveShares)	IAS 33 49 a
1503	1		Monetary	iascf-edap	Weighted Average Number of Shares, Basic (iascf-edap:WeightedAverageNumberSharesDilutedWeightedAverageNumberSharesBasic)	IAS 33 49 b
1504	0		String	iascf-edap	Construction Contracts Revenue Disclosures (iascf-edap:ConstructionContractsRevenueDisclosures)	IAS 11
1505	0		Monetary	iascf-edap	Construction Contract Revenue Recognised During Period (iascf-edap:ConstructionContractRevenueRecognisedDuringPeriod)	IAS 11 39 a
1506	0		String	iascf-edap	Method Used to Determine Construction Contract Revenue (iascf-edap:MethodUsedDetermineConstructionContractRevenue)	IAS 11 39 b
1507	0		Monetary	iascf-edap	Advances Received on Construction Contracts (iascf-edap:ConstructionContractsRevenueDisclosuresAdvancesReceivedConstructionContracts)	IAS 11 40 b
1508	0		Monetary	iascf-edap	Retentions Held on Construction Contracts (iascf-edap:RetentionsHeldConstructionContracts)	IAS 11 40 c
1509	0		Monetary	iascf-edap	Method Used to Determine Stage of Completion of Contracts During Period (iascf-edap:MethodUsedDetermineStageCompletionContractsDuringPeriod)	IAS 11 39 c
1510	1		Monetary	iascf-edap	Net Receivable (Payable) Contracts in Progress by Costs Incurred (iascf-edap:NetReceivablePayableContractsProgressCostsIncurred)	IAS 11 42
1511	1		Monetary	iascf-edap	Costs Incurred and Recognised Profits (Less Recognised Losses) to Date (iascf-edap:CostsIncurredRecognisedProfitsLessRecognisedLossesDate)	IAS 11 22; IAS 11 40 a
1512	1		Monetary	iascf-edap	Progress Billings (iascf-edap:ProgressBillings)	IAS 11 41
1513	1		Monetary	iascf-edap	Net Receivable (Payable) Contracts in Progress by Gross Amount (iascf-edap:NetReceivablePayableContractsProgressGrossAmount)	IAS 11 42

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
1514	1		Monetary	iascf-edap	Gross Amount Receivable from Contract Customers (iascf-edap:GrossAmountReceivableContractCustomers)	IAS 11 42 a
1515	1		Monetary	iascf-edap	Gross Amount Payable to Contract Customers (iascf-edap:GrossAmountPayableContractCustomers)	IAS 11 42 b
1516	0		String	iascf-edap	Discontinuing Operations Disclosures (iascf-edap:DiscontinuingOperationsDisclosures)	IAS 35
1517	0		String	iascf-edap	Initial Disclosure of Discontinuing Operations (iascf-edap:InitialDisclosureDiscontinuingOperations)	IAS 35 27
1518	0		Tuple	iascf-edap	<b>Initial Disclosure of Discontinuing Operation</b> <b>(iascf-edap:InitialDisclosureDiscontinuingOperation)</b>	IAS 35 27
1519	0		String	iascf-edap	Description of Discontinuing Operation (iascf-edap:DescriptionDiscontinuingOperation)	IAS 35 27 a
1520	0		String	iascf-edap	Type of Discontinuing Operation (iascf-edap:TypeDiscontinuingOperation)	IAS 35 27 a
1521	0		String	iascf-edap	Segment of Discontinuing Operation (iascf-edap:SegmentDiscontinuingOperation)	IAS 35 27 b
1522	0		Date	iascf-edap	Date of Initial Disclosure of Discontinuing Event (iascf-edap:DateInitialDisclosureDiscontinuingEvent)	IAS 35 27 c
1523	0		String	iascf-edap	Nature of Initial Disclosure of Discontinuing Event (iascf-edap:NatureInitialDisclosureDiscontinuingEvent)	IAS 35 27 c
1524	0		String	iascf-edap	Date or Period of Expected Completion of Discontinuance (iascf-edap:DatePeriodExpectedCompletionDiscontinuance)	IAS 35 27 d
1525	0		Monetary	iascf-edap	Condensed Financial Statement Disclosures Related to Discontinuing Operations (iascf-edap:CondensedFinancialStatementDisclosuresRelatedDiscontinuingOperations)	IAS 31 27 f
1526	0		String	iascf-edap	Revenue from Ordinary Activities of Discontinuing Operations (iascf-edap:RevenueOrdinaryActivitiesDiscontinuingOperations)	IAS 31 27 f
1527	0		String	iascf-edap	Expenses from Ordinary Activities of Discontinuing Operations (iascf-edap:ExpensesOrdinaryActivitiesDiscontinuingOperations)	IAS 31 27 f
1528	0		String	iascf-edap	Profit (Loss) from Ordinary Activities of Discontinuing Operations (iascf-edap:ProfitLossOrdinaryActivitiesDiscontinuingOperations)	IAS 31 27 f
1529	0		Monetary	iascf-edap	Carrying Amount of Total Assets to Be Disposed (iascf-edap:CarryingAmountTotalAssetsDisposed)	IAS 35 27 e
1530	0		Monetary	iascf-edap	Carrying Amount of Total Liabilities to Be Disposed (iascf-edap:CarryingAmountTotalLiabilitiesDisposed)	IAS 35 27 e
1531	0		Monetary	iascf-edap	Cash Flows from Discontinuing Operations (iascf-edap:CashFlowsDiscontinuingOperations)	IAS 35 27 g
1532	1		Monetary	iascf-edap	Net Cash Flows from (Used In) Operating Activities from Discontinuing Operations (iascf-edap:NetCashFlowsUsedOperatingActivitiesDiscontinuingOperations)	IAS 35 29 g
1533	1		Monetary	iascf-edap	Net Cash Flows from (Used In) Investing Activities from Discontinuing Operations (iascf-edap:NetCashFlowsUsedInvestingActivitiesDiscontinuingOperations)	IAS 35 27 g



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
1534	1		Monetary	iascf-edap	Net Cash Flows from (Used In) Financing Activities from Discontinuing Operations (iascf-edap:NetCashFlowsUsedFinancingActivitiesDiscontinuingOperations)	IAS 35 27 g
1535	0		String	iascf-edap	Assets Under Binding Sales Agreements (iascf-edap:AssetsUnderBindingSalesAgreements)	IAS 35 31 b
1536	0		Tuple	iascf-edap	<b>Asset Under Binding Sales Agreements (iascf-edap:AssetUnderBindingSalesAgreements)</b>	IAS 35 31 b
1537	0		String	iascf-edap	Description of Asset Under Binding Sales Agreements (iascf-edap:DescriptionAssetUnderBindingSalesAgreements)	IAS 35 31 b
1538	0		String	iascf-edap	Type of Asset Under Binding Sales Agreements (iascf-edap:TypeAssetUnderBindingSalesAgreements)	IAS 35 31 b
1539	1		String	iascf-edap	Net Selling Price or Price Range of Asset Under Binding Sales Agreements (iascf-edap:NetSellingPricePriceRangeAssetUnderBindingSalesAgreements)	IAS 35 31 b
1540	1		Monetary	iascf-edap	Carrying Amount Asset Under Binding Sales Agreements (iascf-edap:CarryingAmountAssetUnderBindingSalesAgreements)	IAS 35 31 b
1541	0		String	iascf-edap	Expected Timing of Receipt of Cash Flows Relating to Binding Sales Agreements (iascf-edap:ExpectedTimingReceiptCashFlowsRelatingBindingSalesAgreements)	IAS 35 31 b
1542	0		Monetary	iascf-edap	Gains (Loss) on Disposals Attributable to Discontinuing Operations (iascf-edap:GainsLossDisposalsAttributableDiscontinuingOperations)	IAS 35 31 a
1543	1		Monetary	iascf-edap	Gains (Loss) on Disposals Attributable to Discontinuing Operations, Gross (iascf-edap:GainsLossDisposalsAttributableDiscontinuingOperationsGross)	IAS 35 31 a i
1544	1		Monetary	iascf-edap	Tax on Gains (Loss) on Disposals Attributable to Discontinuing Operations (iascf-edap:TaxGainsLossDisposalsAttributableDiscontinuingOperations)	IAS 12 81 h
1545	0		String	iascf-edap	Abandonment or Withdrawal from Plan Previously Reported as Discontinuing (iascf-edap:AbandonmentWithdrawalPlanPreviouslyReportedDiscontinuing)	IAS 35 36
1546	1		String	iascf-edap	Exceptional Items of Income or Expense (iascf-edap:ExceptionalItemsIncomeExpense)	IAS 8 16
1547	0		Monetary	iascf-edap	Exceptional Items of Income (Expense), Total (iascf-edap:ExceptionalItemsIncomeExpenseTotal)	IAS 8 16
1548	0		Tuple	iascf-edap	<b>Exceptional Item of Income (Expense) (iascf-edap:ExceptionalItemIncomeExpense)</b>	IAS 8 16
1549	0		String	iascf-edap	Description of Exceptional Item of Income (Expense) (iascf-edap:DescriptionExceptionalItemIncomeExpense)	IAS 8 16
1550	0		String	iascf-edap	Type of Exceptional Item of Income (Expense) (iascf-edap:TypeExceptionalItemIncomeExpense)	IAS 8 16
1551	0		Monetary	iascf-edap	Amount of Exceptional Item of Income (Expense) (iascf-edap:AmountExceptionalItemIncomeExpense)	IAS 8 16
1552	0		String	iascf-edap	Operating Leases as Lessees Disclosures (iascf-edap:OperatingLeasesLesseesDisclosures)	IAS 17
1553	0		Monetary	iascf-edap	Non Cancelable Future Minimum Lease Payments (iascf-edap:OperatingLeasesLesseesDisclosuresNonCancelableFutureMinimumLeasePayments)	IAS 17 27 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1554	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:OperatingLeasesLesseesDisclosuresNonCancelableFutureMinimumLeasePaymentsNotLaterOneYear)	IAS 17 27 a i
1555	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:OperatingLeasesLesseesDisclosuresNonCancelableFutureMinimumLeasePaymentsLaterOneYearLessFiveYears)	IAS 17 27 a ii
1556	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:OperatingLeasesLesseesDisclosuresNonCancelableFutureMinimumLeasePaymentsLaterFiveYears)	IAS 17 27 a iii
1557	0		Monetary	iascf-edap	Future Minimum Sublease Payments Expected to be Received Under Non Cancelable Subleases (iascf-edap:FutureMinimumSubleasePaymentsExpectedReceivedUnderNonCancelableSubleases)	IAS 17 27 b
1558	0		String	iascf-edap	Lease and Sublease Payments Recognised in Income for Period (iascf-edap:LeaseSubleasePaymentsRecognisedIncomePeriod)	IAS 17 27 c
1559	1		Monetary	iascf-edap	Minimum Lease Payments Under Operating Leases (iascf-edap:MinimumLeasePaymentsUnderOperatingLeases)	IAS 17 27 c
1560	1		Monetary	iascf-edap	Contingent Rents Under Operating Leases (iascf-edap:ContingentRentsUnderOperatingLeases)	IAS 17 27 c
1561	1		Monetary	iascf-edap	Sublease Payments Under Operating Leases (iascf-edap:SubleasePaymentsUnderOperatingLeases)	IAS 17 27 c
1562	0		String	iascf-edap	Significant Operating Lease Arrangements (iascf-edap:SignificantOperatingLeaseArrangements)	IAS 17 27 d
1563	0		String	iascf-edap	Basis on Which Contingent Rent Determined (iascf-edap:BasisContingentRentDetermined)	IAS 17 27 d i
1564	0		String	iascf-edap	Restrictions Imposed by Lease Arrangements (iascf-edap:SignificantOperatingLeaseArrangementsRestrictionsImposedLeaseArrangements)	IAS 17 27 d iii
1565	0		String	iascf-edap	Existence and Terms of Renewal or Purchase Options and Escalation Clauses (iascf-edap:SignificantOperatingLeaseArrangementsExistenceTermsRenewalPurchaseOptionsEscalationClauses)	IAS 17 27 d ii
1566	0		Monetary	iascf-edap	Other Significant Terms of Operating Lease Arrangements (iascf-edap:OtherSignificantTermsOperatingLeaseArrangements)	IAS 17 27 d
1567	0		String	iascf-edap	Impairment of Assets by Cash Generating Unit Disclosures (iascf-edap:ImpairmentAssetsCashGeneratingUnitDisclosures)	IAS 36 117 d
1568	0		Tuple	iascf-edap	<b>Cash Generating Unit (iascf-edap:CashGeneratingUnit)</b>	IAS 36 117 d iii
1569	0		String	iascf-edap	Description of Cash Generating Unit (iascf-edap:DescriptionCashGeneratingUnit)	IAS 36 117 d i
1570	0		String	iascf-edap	Type of Cash Generating Unit (iascf-edap:TypeCashGeneratingUnit)	IAS 36 117 d i
1571	0		Monetary	iascf-edap	Class of Assets Impaired (iascf-edap:ClassAssetsImpaired)	IAS 36 117 d ii
1572	0		Monetary	iascf-edap	Reportable Primary Segment of Cash Generating Unit (iascf-edap:ReportablePrimarySegmentCashGeneratingUnit)	IAS 36 117 d ii
1573	0		Monetary	iascf-edap	Amount of Impairment (iascf-edap:AmountImpairment)	IAS 36 117 d ii
1574	0		String	iascf-edap	Change in Method of Compilation of Impairment Used by Cash Generating Units (iascf-edap:ChangeMethodCompilationImpairmentUsedCashGeneratingUnits)	IAS 36 117 d iii

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
1575	0		String	iascf-edap	Current Method Used by Cash Generating Units (iascf-edap:CurrentMethodUsedCashGeneratingUnits)	IAS 36 117 d iii
1576	0		String	iascf-edap	Former Method Used by Cash Generating Units (iascf-edap:FormerMethodUsedCashGeneratingUnits)	IAS 36 117 d iii
1577	0		String	iascf-edap	Reasons for Changing Compilation Method (iascf-edap:ReasonsChangingCompilationMethod)	IAS 36 117 d iii
1578	0			iascf-edap	<b>Other Disclosures (abstract) (iascf-edap:OtherDisclosures)</b>	IAS 1
1579	0		String	iascf-edap	Business Combinations Disclosures (iascf-edap:BusinessCombinationsDisclosures)	IAS 22
1580	0		String	iascf-edap	Listing of Acquisitions (iascf-edap:ListingAcquisitions)	IAS 22 86
1581	0		Tuple	iascf-edap	<b>Acquisition (iascf-edap:Acquisition)</b>	IAS 22 86
1582	0		String	iascf-edap	Name of Entity Acquired (iascf-edap:NameEntityAcquired)	IAS 22 86 a
1583	0		String	iascf-edap	Description of Entity Acquired (iascf-edap:DescriptionEntityAcquired)	IAS 22 86 a
1584	0		String	iascf-edap	Type of Entity Acquired (iascf-edap:TypeEntityAcquired)	IAS 22 86 a
1585	0		Date	iascf-edap	Effective Date of Acquisition (iascf-edap:EffectiveDateAcquisition)	IAS 22 86 c
1586	0		String	iascf-edap	Operations Acquired to be Disposed of (iascf-edap:OperationsAcquiredDisposed)	IAS 22 86 d
1587	0		String	iascf-edap	Method Used to Translate Goodwill and Fair Value Adjustments (iascf-edap:MethodUsedTranslateGoodwillFairValueAdjustments)	IAS 21 45
1588	0		Decimal	iascf-edap	Percentage of Voting Shares Acquired (iascf-edap:PercentageVotingSharesAcquired)	IAS 22 87 a
1589	0		String	iascf-edap	Purchase Consideration to Acquire Entity (iascf-edap:PurchaseConsiderationAcquireEntity)	IAS 22 87 a
1590	0		String	iascf-edap	Description of Purchase Consideration Paid or Contingently Payable (iascf-edap:DescriptionPurchaseConsiderationPaidContingentlyPayable)	IAS 22 87 b
1591	0		Monetary	iascf-edap	Total Purchase Consideration to Acquire Entity (iascf-edap:TotalPurchaseConsiderationAcquireEntity)	IAS 7 40 a; IAS 22 87 b
1592	1		Monetary	iascf-edap	Cash Consideration to Acquire Entity (iascf-edap:CashConsiderationAcquireEntity)	IAS 7 40 a
1593	1		Monetary	iascf-edap	Portion of Total Purchase Consideration Discharged by Means of Cash and Cash Equivalents (iascf-edap:PortionTotalPurchaseConsiderationDischargedMeansCas hCashEquivalents)	IAS 7 40
1594	1		Monetary	iascf-edap	Amount of Cash and Cash Equivalents in Subsidiaries or Business Unit Acquired (iascf-edap:AmountCashCashEquivalentsSubsidiariesBusinessUnitAc quired)	IAS 7 40
1595	1		Monetary	iascf-edap	Amount of Assets and Liabilities Other than Cash or Cash Equivalents in Subsidiary or Business Unit Acquired Summarised by Each Major Category (iascf-edap:AmountAssetsLiabilitiesOtherCashCashEquivalentsSubsi diaryBusinessUnitAcquiredSummarisedEachMajorCategory)	IAS 7 40
1596	0		Tuple	iascf-edap	<b>Major Class of Asset or Liability (iascf-edap:MajorClassAssetLiability)</b>	IAS 7 40
1597	0		String	iascf-edap	Description of Asset or Liability Class (iascf-edap:DescriptionAssetLiabilityClass)	IAS 7 40

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1598	0		String	iascf-edap	Type of Asset or Liability Class (iascf-edap:TypeAssetLiabilityClass)	IAS 7 40
1599	0		Monetary	iascf-edap	Amount of Consideration (iascf-edap:AmountConsideration)	IAS 7 40
1600	1		Monetary	iascf-edap	Fair Value of Shares Issued to Acquire Entity (iascf-edap:FairValueSharesIssuedAcquireEntity)	IAS 22 87 b
1601	0		Monetary	iascf-edap	Contingent Payments to Acquire Entity (iascf-edap:ContingentPaymentsAcquireEntity)	IAS 22 87 b
1602	0		Monetary	iascf-edap	Other Purchase Consideration to Acquire Entity (iascf-edap:OtherPurchaseConsiderationAcquireEntity)	IAS 22 87 b
1603	0		String	iascf-edap	Fair Values Determined on a Provisional Basis (iascf-edap:FairValuesDeterminedProvisionalBasis)	IAS 22 93
1604	0		String	iascf-edap	Reasons Why Fair Values or Purchase Consideration is Determined on a Provisional Basis (iascf-edap:ReasonsWhyFairValuesPurchaseConsiderationDeterminedProvisionalBasis)	IAS 22 93
1605	0		Monetary	iascf-edap	Explanation of Subsequent Adjustments to Provisional Fair Values (iascf-edap:ExplanationSubsequentAdjustmentsProvisionalFairValues)	IAS 22 93
1606	0		String	iascf-edap	Reason Why Fair Values of Assets and Liabilities or Purchase Consideration Can Only be Determined on a Provisional Basis at End of Period (iascf-edap:ReasonWhyFairValuesAssetsLiabilitiesPurchaseConsiderationOnlyDeterminedProvisionalBasisEndPeriod)	IAS 22 93
1607	0		String	iascf-edap	Subsequent Adjustments to Such Provisional Fair Values (iascf-edap:SubsequentAdjustmentsProvisionalFairValues)	IAS 22 93
1608	0		Monetary	iascf-edap	Aggregate Carrying Amount of Provisions Recorded for Terminating or Reducing Activities of an Acquiree (iascf-edap:AggregateCarryingAmountProvisionsRecordedTerminatingReducingActivitiesAcquiree)	IAS 22 92
1609	0		String	iascf-edap	Goodwill Relating to Acquisition (iascf-edap:GoodwillRelatingAcquisition)	IAS 22 88
1610	0		String	iascf-edap	Amortisation Period for Goodwill Acquired (iascf-edap:AmortisationPeriodGoodwillAcquired)	IAS 22 88 a
1611	0		String	iascf-edap	Reasons for Amortisation of Goodwill Exceeding Twenty Years (iascf-edap:ReasonsAmortisationGoodwillExceedingTwentyYears)	IAS 22 88 b
1612	0		String	iascf-edap	Non Straight Line Amortisation of Goodwill (iascf-edap:NonStraightLineAmortisationGoodwill)	IAS 22 88 c
1613	0		String	iascf-edap	Reason Non Straight Line Basis is More Appropriate (iascf-edap:ReasonNonStraightLineBasisMoreAppropriate)	IAS 22 88 c
1614	0		String	iascf-edap	Non Straight Line Basis Used (iascf-edap:NonStraightLineBasisUsed)	IAS 22 88 c
1615	0		String	iascf-edap	Line Items of Income Statement in Which Amortisation of Goodwill is Included (iascf-edap:LineItemsIncomeStatementAmortisationGoodwillIncluded)	IAS 22 88 d
1616	0		String	iascf-edap	Reasons for Amortisation of Goodwill Exceeding Twenty Years (iascf-edap:GoodwillRelatingAcquisitionReasonsAmortisationGoodwillExceedingTwentyYears)	IAS 22 88 b
1617	0		String	iascf-edap	Listing of Uniting of Interests (iascf-edap:ListingUnitingInterests)	IAS 22 94
1618	0		Tuple	iascf-edap	<b>Uniting of Interest (iascf-edap:UnitingInterest)</b>	IAS 22 94 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1619	0		String	iascf-edap	Description of Merger (iascf-edap:DescriptionMerger)	IAS 22 86 a
1620	0		Date	iascf-edap	Effective Date of Merger (iascf-edap:EffectiveDateMerger)	IAS 22 86 c
1621	0		Tuple	iascf-edap	<b>Shares Issued as Consideration for Merger (iascf-edap:SharesIssuedConsiderationMerger)</b>	IAS 22 94 a
1622	0		String	iascf-edap	Description of Shares Issued as Consideration for Merger (iascf-edap:DescriptionSharesIssuedConsiderationMerger)	IAS 22 86 a
1623	0		String	iascf-edap	Type of Shares Issued as Consideration for Merger (iascf-edap:TypeSharesIssuedConsiderationMerger)	IAS 22 86 a
1624	0		Shares	iascf-edap	Number of Shares Issued as Consideration for Merger (iascf-edap:NumberSharesIssuedConsiderationMerger)	IAS 22 86 a
1625	0		String	iascf-edap	Percentage of Voting Shares Exchanged to Effect Uniting of Interests (iascf-edap:PercentageVotingSharesExchangedEffectUnitingInterests)	IAS 22 94 a
1626	0		String	iascf-edap	Amounts of Balance Sheet Items Contributed by Each Entity (iascf-edap:AmountsBalanceSheetItemsContributedEachEntity)	IAS 22 94
1627	0		Tuple	iascf-edap	<b>Major Class of Balance Sheet Item (iascf-edap:MajorClassBalanceSheetItem)</b>	IAS 7 40
1628	0		String	iascf-edap	Entity Merged (iascf-edap:EntityMerged)	IAS 7 40
1629	0		String	iascf-edap	Description of Balance Sheet Item (iascf-edap:DescriptionBalanceSheetItem)	IAS 7 40
1630	0		String	iascf-edap	Type of Balance Sheet Item (iascf-edap:TypeBalanceSheetItem)	IAS 7 40
1631	0		Monetary	iascf-edap	Amount of Consideration (iascf-edap:MajorClassBalanceSheetItemAmountConsideration)	IAS 7 40
1632	0		String	iascf-edap	Income Statement Disclosures Related to Period Prior to Merger (iascf-edap:IncomeStatementDisclosuresRelatedPeriodPriorMerger)	IAS 22 94 c
1633	0		String	iascf-edap	Sales of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements (iascf-edap:SalesEachEntityPriorDateCombinationIncludedNetProfitLossShownCombinedEntitysFinancialStatements)	IAS 22 94
1634	0		String	iascf-edap	Other Operating Revenues of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements (iascf-edap:OtherOperatingRevenuesEachEntityPriorDateCombinationIncludedNetProfitLossShownCombinedEntitysFinancialStatements)	IAS 22 94
1635	0		String	iascf-edap	Extraordinary Items of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements (iascf-edap:ExtraordinaryItemsEachEntityPriorDateCombinationIncludedNetProfitLossShownCombinedEntitysFinancialStatements)	IAS 22 94
1636	0		String	iascf-edap	Net Profit or Loss of Each Entity Prior to Date of Combination that are Included in Net Profit or Loss Shown by Combined Entity's Financial Statements (iascf-edap:NetProfitLossEachEntityPriorDateCombinationIncludedNetProfitLossShownCombinedEntitysFinancialStatements)	IAS 22 94
1637	0		String	iascf-edap	Disposals in Aggregate (iascf-edap:DisposalsAggregate)	IAS 27 32; IAS 7 40
1638	0		Monetary	iascf-edap	Total Disposal Consideration Received in Disposal of Entity (iascf-edap:TotalDisposalConsiderationReceivedDisposalEntity)	IAS 22 87 b; IAS 7 40 a
1639	1		Monetary	iascf-edap	Cash Consideration Received (iascf-edap:CashConsiderationReceived)	IAS 22 87 b

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Insustrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
1640	1		Monetary	iascf-edap	Portion of Total Disposal Consideration Received by Means of Cash and Cash Equivalents (iascf-edap:PortionTotalDisposalConsiderationReceivedMeansCashCashEquivalents)	IAS 7 40
1641	1		Monetary	iascf-edap	Amount of Cash and Cash Equivalents in Subsidiaries or Business Unit Disposed (iascf-edap:AmountCashCashEquivalentsSubsidiariesBusinessUnitDispos ed)	IAS 7 40
1642	1		Monetary	iascf-edap	Amount of Assets and Liabilities Other than Cash or Cash Equivalents in Subsidiary or Business Unit Disposed (iascf-edap:AmountAssetsLiabilitiesOtherCashCashEquivalentsSubsidiaryBu sinessUnitDisposed)	IAS 7 40
1643	0		Tuple	iascf-edap	<b>Major Asset or Liability Class (iascf-edap:MajorAssetLiabilityClass)</b>	IAS 7 40
1644	0		String	iascf-edap	Description of Asset or Liability Class (iascf-edap:MajorAssetLiabilityClassDescriptionAssetLiabilityClass)	IAS 7 40
1645	0		String	iascf-edap	Type of Asset or Liability Class (iascf-edap:MajorAssetLiabilityClassTypeAssetLiabilityClass)	IAS 7 40
1646	0		Monetary	iascf-edap	Amount of Consideration (iascf-edap:MajorAssetLiabilityClassAmountConsideration)	IAS 7 40
1647	0		String	iascf-edap	Capital Commitments Disclosures (iascf-edap:CapitalCommitmentsDisclosures)	IAS-CP
1648	0		String	iascf-edap	List of Capital Commitments (iascf-edap:ListCapitalCommitments)	IAS-CP
1649	0		Tuple	iascf-edap	<b>Capital Commitment (iascf-edap:CapitalCommitment)</b>	IAS-CP
1650	0		Monetary	iascf-edap	Description of Capital Commitment (iascf-edap:DescriptionCapitalCommitment)	IAS-CP
1651	0		String	iascf-edap	Type of Capital Commitment (iascf-edap:TypeCapitalCommitment)	IAS-CP
1652	0		String	iascf-edap	Commitments to Purchase Property, Plant and Equipment (iascf-edap:CommitmentsPurchasePropertyPlantEquipment)	IAS 16 61
1653	0		String	iascf-edap	Commitments to Purchase, Construct or Develop Investment Property (iascf-edap:CommitmentsPurchaseConstructDevelopInvestmentProperty)	IAS 40 66 f
1654	0		String	iascf-edap	Commitments to Purchase Intangible Assets (iascf-edap:CommitmentsPurchaseIntangibleAssets)	IAS-CP
1655	0		String	iascf-edap	Share of Capital Commitments of Subsidiaries (iascf-edap:ShareCapitalCommitmentsSubsidiaries)	IAS-CP
1656	0		String	iascf-edap	Share of Capital Commitments of Associates (iascf-edap:ShareCapitalCommitmentsAssociates)	IAS 28 26 a
1657	0		String	iascf-edap	Share of Capital Commitments of Joint Ventures (iascf-edap:ShareCapitalCommitmentsJointVentures)	IAS 31 46 b
1658	0		String	iascf-edap	Capital Commitments of Venturer in Relation to its Interest in Joint Ventures (iascf-edap:CapitalCommitmentsVenturerRelationInterestJointVentures)	IAS 31 46 a
1659	0		String	iascf-edap	Other Capital Commitments (iascf-edap:OtherCapitalCommitments)	IAS-CP
1660	0		String	iascf-edap	Amount of Capital Commitment (iascf-edap:AmountCapitalCommitment)	IAS-CP
1661	0		String	iascf-edap	Timing of Capital Commitment (iascf-edap:TimingCapitalCommitment)	IAS-CP
1662	0		String	iascf-edap	Operating Lease Commitments (iascf-edap:OperatingLeaseCommitments)	IAS-CP

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1663	0		Monetary	iascf-edap	Non Cancelable Future Minimum Lease Payments (iascf-edap:OperatingLeaseCommitmentsNonCancelableFutureMinimumLeasePayments)	IAS 17 27 a
1664	1		Monetary	iascf-edap	Not Later than One Year (iascf-edap:OperatingLeaseCommitmentsNonCancelableFutureMinimumLeasePaymentsNotLaterOneYear)	IAS 17 27 a i
1665	1		Monetary	iascf-edap	Later than One Year and Less than Five Years (iascf-edap:OperatingLeaseCommitmentsNonCancelableFutureMinimumLeasePaymentsLaterOneYearLessFiveYears)	IAS 17 27 a ii
1666	1		Monetary	iascf-edap	Later than Five Years (iascf-edap:OperatingLeaseCommitmentsNonCancelableFutureMinimumLeasePaymentsLaterFiveYears)	IAS 17 27 a iii
1667	0		String	iascf-edap	Changes in Accounting Estimates Disclosures (iascf-edap:ChangesAccountingEstimatesDisclosures)	IAS 8 30
1668	0		Tuple	iascf-edap	<b>Change in Accounting Estimate (iascf-edap:ChangeAccountingEstimate)</b>	IAS 8 30
1669	0		String	iascf-edap	Nature of Change in an Accounting Estimate (iascf-edap:NatureChangeAccountingEstimate)	IAS 8 30
1670	0		Monetary	iascf-edap	Amount of Change in an Accounting Estimate (iascf-edap:AmountChangeAccountingEstimate)	IAS 8 30
1671	0		String	iascf-edap	Changes in Accounting Policies Disclosures (iascf-edap:ChangesAccountingPoliciesDisclosures)	IAS 8 41
1672	0		String	iascf-edap	Disclosures Relating to Changes in Accounting Policies in Aggregate (iascf-edap:DisclosuresRelatingChangesAccountingPoliciesAggregate)	IAS 8 53 d
1673	0		String	iascf-edap	Statement of Restated Comparative Information as a Result of Changes in Accounting Policy (iascf-edap:StatementRestatedComparativeInformationResultChangesAccountingPolicy)	IAS 8 53 d
1674	0		Monetary	iascf-edap	Changes in Accounting Policies, Net, Total for All Changes (iascf-edap:ChangesAccountingPoliciesNetTotalAllChanges)	IAS 8 34; IAS 8 37
1675	1		Monetary	iascf-edap	Changes in Accounting Policies, Gross, Total for All Changes (iascf-edap:ChangesAccountingPoliciesGrossTotalAllChanges)	IAS 8 34; IAS 8 37
1676	1		Monetary	iascf-edap	Tax Attributed to Changes in Accounting Policies, Total for All Changes (iascf-edap:TaxAttributedChangesAccountingPoliciesTotalAllChanges)	IAS 12 80 h
1677	0		String	iascf-edap	Share of Equity Accounted Changes in Accounting Policies (iascf-edap:ShareEquityAccountedChangesAccountingPolicies)	IAS 28 28
1678	0		Monetary	iascf-edap	Share of Equity Accounted Changes in Accounting Policies for Prior Periods, Total (iascf-edap:ShareEquityAccountedChangesAccountingPoliciesPriorPeriodsTotal)	IAS 28 28; IAS 1 86 c
1679	1		Monetary	iascf-edap	Share of Subsidiary Changes in Accounting Policies for Prior Periods (iascf-edap:ShareSubsidiaryChangesAccountingPoliciesPriorPeriods)	IAS 28 28
1680	1		Monetary	iascf-edap	Share of Joint Venture Changes in Accounting Policies for Prior Periods (iascf-edap:ShareJointVentureChangesAccountingPoliciesPriorPeriods)	IAS 28 28
1681	1		Monetary	iascf-edap	Share of Associates Changes in Accounting Policies for Prior Periods (iascf-edap:ShareAssociatesChangesAccountingPoliciesPriorPeriods)	IAS 28 28
1682	0		String	iascf-edap	Changes in Accounting Policies Adopted for Segment Reporting (iascf-edap:ChangesAccountingPoliciesAdoptedSegmentReporting)	IAS 14 76

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1683	0		String	iascf-edap	Description of Changes in Accounting Policies Adopted for Segment Reporting (iascf-edap:DescriptionChangesAccountingPoliciesAdoptedSegmentReportin g)	IAS 14 76
1684	0		String	iascf-edap	Reason for Changes in Accounting Policies Adopted for Segment Reporting (iascf-edap:ReasonChangesAccountingPoliciesAdoptedSegmentReporting)	IAS 14 76
1685	0		String	iascf-edap	Financial Effect of Changes in Accounting Policies Adopted for Segment Reporting (iascf-edap:FinancialEffectChangesAccountingPoliciesAdoptedSegmentRep orting)	IAS 14 76
1686	0		String	iascf-edap	Whether Comparatives Restated for Changes in Accounting for Segment Reporting (iascf-edap:WhetherComparativesRestatedChangesAccountingSegmentRep orting)	IAS 14 76
1687	0		String	iascf-edap	Disclosures Relating to Each Change In Accounting Policy (iascf-edap:DisclosuresRelatingEachChangeAccountingPolicy)	IAS 8 41
1688	0		Tuple	iascf-edap	<b>Change in Accounting Policy</b> (iascf-edap:DisclosuresRelatingEachChangeAccountingPolicyChangeAcc ountingPolicy)	IAS 8 57 a; IAS 8 53 a
1689	0		String	iascf-edap	Description of Change in Accounting Policy (iascf-edap:DescriptionChangeAccountingPolicy)	IAS 8 53 a; IAS 8 57 a
1690	0		String	iascf-edap	Type of Change in Accounting Policy (iascf-edap:TypeChangeAccountingPolicy)	IAS 8 53 a; IAS 8 57 a
1691	0		String	iascf-edap	Reason for Change in Accounting Policy (iascf-edap:ReasonChangeAccountingPolicy)	IAS 8 57 a; IAS 8 53 a
1692	0		String	iascf-edap	Adjustments as a Result of Changes in Accounting Policy (iascf-edap:AdjustmentsResultChangesAccountingPolicy)	IAS 8 57 a; IAS 8 57 b
1693	0		String	iascf-edap	Periods Presented (iascf-edap:PeriodsPresented)	IAS 8 53; IAS 8 57
1694	0		String	iascf-edap	Retained Earnings (Benchmark Treatment) (iascf-edap:RetainedEarningsBenchmarkTreatment)	IAS 8 53 b
1695	0		String	iascf-edap	Net Profit or Loss [Allowed Alternative] (iascf-edap:NetProfitLossAllowedAlternative)	IAS 8 57 b
1696	0		String	iascf-edap	Periods Prior to Those Periods Presented (Benchmark Treatment) (iascf-edap:PeriodsPriorThosePeriodsPresentedBenchmarkTreatment)	IAS 8 57; IAS 8 53
1697	0		String	iascf-edap	Pro Forma Disclosures for Changes in Accounting Policy [Allowed Alternative] (iascf-edap:ProFormaDisclosuresChangesAccountingPolicyAllowedAltern ative)	IAS 8 53; IAS 8 57
1698	0		String	iascf-edap	Pro Forma Amounts, Presented Periods [Allowed Alternative] (iascf-edap:ProFormaAmountsPresentedPeriodsAllowedAlternative)	IAS 8 57 c
1699	0		String	iascf-edap	Pro Forma Amounts Prior to Those Periods Presented [Allowed Alternative] (iascf-edap:ProFormaAmountsPriorThosePeriodsPresentedAllowedAlter native)	IAS 8 57 c
1700	0		String	iascf-edap	Contingencies Disclosures (iascf-edap:ContingenciesDisclosures)	IAS 37
1701	0		Tuple	iascf-edap	<b>Contingent Liability (iascf-edap:ContingentLiability)</b>	IAS 37 86
1702	0		String	iascf-edap	Nature of Contingent Liability (iascf-edap:NatureContingentLiability)	IAS 37 86



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1703	0		String	iascf-edap	Type of Contingent Liability (iascf-edap:TypeContingentLiability)	IAS 37 86
1704	0		Monetary	iascf-edap	Estimated Financial Effect (iascf-edap:EstimatedFinancialEffect)	IAS 37 86 a
1705	0		String	iascf-edap	Uncertainties Relating to Amount or Timing of Outflow (iascf-edap:UncertaintiesRelatingAmountTimingOutflow)	IAS 37 86 b
1706	0		String	iascf-edap	Possibility of Reimbursement (iascf-edap:PossibilityReimbursement)	IAS 37 86 c
1707	0		String	iascf-edap	Information Regarding Contingent Liabilities that Disclosure is Not Practicable (iascf-edap:InformationRegardingContingentLiabilitiesDisclosureNotPracticable)	IAS 37 91
1708	0		String	iascf-edap	Reason for Non Disclosure of all Information (iascf-edap:ReasonNonDisclosureallInformation)	IAS 37 92
1709	0		String	iascf-edap	Basis on Which Contingent Rent Payments are Determined (iascf-edap:BasisContingentRentPaymentsDetermined)	IAS 17 23 e i
1710	0		Tuple	iascf-edap	<b>Contingent Asset (iascf-edap:ContingentAsset)</b>	IAS 37 89
1711	0		String	iascf-edap	Nature of Contingent Asset (iascf-edap:NatureContingentAsset)	IAS 37 89
1712	0		String	iascf-edap	Type of Contingent Asset (iascf-edap:TypeContingentAsset)	IAS 37 89
1713	0		Monetary	iascf-edap	Estimated Financial Effect (iascf-edap:ContingentAssetEstimatedFinancialEffect)	IAS 37 89
1714	0		String	iascf-edap	Information Regarding Contingent Assets that Disclosure is Not Practicable (iascf-edap:InformationRegardingContingentAssetsDisclosureNotPracticable)	IAS 37 91
1715	0		String	iascf-edap	Reason for Non Disclosure of all Information (iascf-edap:ContingentAssetReasonNonDisclosureallInformation)	IAS 37 92
1716	0		String	iascf-edap	Employee Compensation Plans Disclosures (iascf-edap:EmployeeCompensationPlansDisclosures)	IAS 19 144
1717	0		String	iascf-edap	General Description of Employee Compensation Plans (iascf-edap:GeneralDescriptionEmployeeCompensationPlans)	IAS 19 144
1718	0		String	iascf-edap	Equity Compensation Plans (iascf-edap:EquityCompensationPlans)	IAS 19 144
1719	0		String	iascf-edap	General Description of Equity Compensation Plans (iascf-edap:GeneralDescriptionEquityCompensationPlans)	IAS 19 144
1720	0		String	iascf-edap	Detail of Equity Compensation Plans (iascf-edap:DetailEquityCompensationPlans)	IAS 19 144
1721	0		Tuple	iascf-edap	<b>Equity Compensation Plan (iascf-edap:EquityCompensationPlan)</b>	IAS 19 144
1722	0		String	iascf-edap	Description of Equity Compensation Plan (iascf-edap:DescriptionEquityCompensationPlan)	IAS 19 147 a
1723	0		String	iascf-edap	Terms, Including Vesting Provisions, of Equity Compensation Plan (iascf-edap:TermsIncludingVestingProvisionsEquityCompensationPlan)	IAS 19 147 a
1724	0		String	iascf-edap	Type of Equity Compensation Plan (iascf-edap:TypeEquityCompensationPlan)	IAS 19 147 a
1725	0		Monetary	iascf-edap	Shares and Options Issued and Held Under Equity Compensation Plans (iascf-edap:SharesOptionsIssuedHeldUnderEquityCompensationPlans)	IAS 19 147
1726	0		Tuple	iascf-edap	<b>Instruments Issued by Equity Compensation Plan (iascf-edap:InstrumentsIssuedEquityCompensationPlan)</b>	IAS 19 147 e
1727	0		String	iascf-edap	Description of Instrument (iascf-edap:InstrumentsIssuedEquityCompensationPlanDescriptionInstrument)	IAS 19 147 d

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1728	0		String	iascf-edap	Dividend and Voting Rights (iascf-edap:InstrumentsIssuedEquityCompensationPlanDividendVotingRights)	IAS 19 147 e
1729	0		String	iascf-edap	Conversion Rights (iascf-edap:InstrumentsIssuedEquityCompensationPlanConversionRights)	IAS 19 147 e
1730	0		String	iascf-edap	Exercise Prices (iascf-edap:InstrumentsIssuedEquityCompensationPlanExercisePrices)	IAS 19 147 e
1731	0		Date	iascf-edap	Expiry Dates (iascf-edap:InstrumentsIssuedEquityCompensationPlanExpiryDates)	IAS 19 147 e
1732	0		String	iascf-edap	Exercise Dates (iascf-edap:InstrumentsIssuedEquityCompensationPlanExerciseDates)	IAS 19 147 d
1733	0		Decimal	iascf-edap	Number of Options (iascf-edap:InstrumentsIssuedEquityCompensationPlanNumberOptions)	IAS 19 147 e
1734	0		String	iascf-edap	Extent to Which Options are Vested (iascf-edap:InstrumentsIssuedEquityCompensationPlanExtentOptionsVested)	IAS 19 147 d
1735	0		Monetary	iascf-edap	Fair Value of Consideration Received from Equity Compensation Plans or from Employees (iascf-edap:FairValueConsiderationReceivedEquityCompensationPlansEmployees)	IAS 19 147 e
1736	0		String	iascf-edap	Fair Value at Date of Issue (iascf-edap:FairValueDateIssue)	IAS 19 148 b
1737	0		Tuple	iascf-edap	<b>Instruments Held by Equity Compensation Plan</b> (iascf-edap:InstrumentsHeldEquityCompensationPlan)	IAS 19 147 d
1738	0		String	iascf-edap	Description of Security (iascf-edap:DescriptionSecurity)	IAS 19 147 d
1739	0		String	iascf-edap	Dividend and Voting Rights (iascf-edap:DividendVotingRights)	IAS 19 147 d
1740	0		String	iascf-edap	Conversion Rights (iascf-edap:ConversionRights)	IAS 19 147 d
1741	0		String	iascf-edap	Exercise Prices (iascf-edap:ExercisePrices)	IAS 19 147 d
1742	0		String	iascf-edap	Expiry Dates (iascf-edap:ExpiryDates)	IAS 19 147 d
1743	0		String	iascf-edap	Exercise Dates (iascf-edap:ExerciseDates)	IAS 19 147 d
1744	0		Decimal	iascf-edap	Number of Options (iascf-edap:NumberOptions)	IAS 19 147 d
1745	0		String	iascf-edap	Extent to Which Options are Vested (iascf-edap:ExtentOptionsVested)	IAS 19 147 d
1746	0		Monetary	iascf-edap	Fair Value of Entity's Own Equity Instruments Held by Equity Compensation Plans (iascf-edap:FairValueEntitysOwnEquityInstrumentsHeldEquityCompensationPlans)	IAS 19 148
1747	0		String	iascf-edap	Number of Share Options Held by Equity Compensation Plans or Employees that Lapsed During Period (iascf-edap:NumberShareOptionsHeldEquityCompensationPlansEmployeesLapsedDuringPeriod)	IAS 19 147 g

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Insustrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1748	0		Tuple	iascf-edap	<b>Share Options Exercised Under Equity Compensation Plans During Period</b> (iascf-edap:ShareOptionsExercisedUnderEquityCompensationPlansDuringPeriod)	IAS 19 147 f
1749	0		String	iascf-edap	Description of Instrument (iascf-edap:DescriptionInstrument)	IAS 19 147 f
1750	0		String	iascf-edap	Number of Shares (iascf-edap:NumberShares)	IAS 19 147 f
1751	0		Date	iascf-edap	Exercise Date (iascf-edap:ExerciseDate)	IAS 19 147 f
1752	0		Decimal	iascf-edap	Exercise Price (iascf-edap:ExercisePrice)	IAS 19 147 f
1753	0			iascf-edap	<b>Movements in Instruments in Equity Compensation Plan, Summary (abstract)</b> (iascf-edap:MovementsInstrumentsEquityCompensationPlanSummary)	IAS 19 147 d
1754	0		Monetary	iascf-edap	Instruments in Equity Compensation Plan, Ending Balance (iascf-edap:InstrumentsEquityCompensationPlanEndingBalance)	IAS 19 147 c
1755	1		Decimal	iascf-edap	Instruments Equity in Compensation Plan, Changes (iascf-edap:InstrumentsEquityCompensationPlanChanges)	IAS 19 147 d
1756	1		Decimal	iascf-edap	Instruments Issued (iascf-edap:InstrumentsIssued)	IAS 19 147 e
1757	1		Decimal	iascf-edap	Instruments Exercised (iascf-edap:InstrumentsExercised)	IAS 19 147 f
1758	1		Decimal	iascf-edap	Instruments Lapsed (iascf-edap:InstrumentsLapsed)	IAS 19 147 g
1759	1		Decimal	iascf-edap	Instruments Canceled (iascf-edap:InstrumentsCanceled)	IAS 19 147 g
1760	1		Decimal	iascf-edap	Instruments in Equity Compensation Plan, Beginning Balance (iascf-edap:InstrumentsEquityCompensationPlanBeginningBalance)	IAS 19 147 d
1761	0		Decimal	iascf-edap	Instruments in Equity Compensation Plan Exercisable at End of Period (iascf-edap:InstrumentsEquityCompensationPlanExercisableEndPeriod)	IAS 19 147 d
1762	0		Decimal	iascf-edap	Weighted Average Fair Value of Instruments in Equity Compensation Plan at End of Period (iascf-edap:WeightedAverageFairValueInstrumentsEquityCompensationPlanEndPeriod)	IAS 19 147 d
1763	0		Monetary	iascf-edap	Amounts Recognised and Guaranteed for Equity Compensation Plans (iascf-edap:AmountsRecognisedGuaranteedEquityCompensationPlans)	IAS 19 147 c
1764	0		String	iascf-edap	Amount and Principal Terms of Loans or Guarantees Granted to or on Behalf of Equity Compensation Plans (iascf-edap:AmountPrincipalTermsLoansGuaranteesGrantedBehalfEquityCompensationPlans)	IAS 19 147 h
1765	0		String	iascf-edap	Loans and Advances to Employee Compensation Plans (iascf-edap:LoansAdvancesEmployeeCompensationPlans)	IAS 19 147 h
1766	0		Monetary	iascf-edap	Amount of Loans and Advances to Employee Compensation Plans (iascf-edap:AmountLoansAdvancesEmployeeCompensationPlans)	IAS 19 147 h
1767	0		String	iascf-edap	Terms of Loans and Advances to Employee Compensation Plans (iascf-edap:TermsLoansAdvancesEmployeeCompensationPlans)	IAS 19 147 h
1768	0		String	iascf-edap	Loans and Advances from Employee Compensation Plans (iascf-edap:EquityCompensationPlansDetailLoansAdvancesEmployeeCompensationPlans)	IAS 19 147 h
1769	0		Monetary	iascf-edap	Amount of Loans and Advances from Employee Compensation Plans (iascf-edap:EquityCompensationPlansDetailLoansAdvancesEmployeeCompensationPlansAmountLoansAdvancesEmployeeCompensationPlans)	IAS 19 147 h

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1770	0		String	iascf-edap	Terms of Loans and Advances from Employee Compensation Plans (iascf-edap:EquityCompensationPlansDetailLoansAdvancesEmployeeCo mpensationPlansTermsLoansAdvancesEmployeeCompensationPlans)	IAS 19 147 h
1771	0		Monetary	iascf-edap	Employee Compensation Plan Expense Recognised (iascf-edap:EmployeeCompensationPlanExpenseRecognised)	IAS 19 147 c
1772	0		String	iascf-edap	Termination Benefits (iascf-edap:TerminationBenefits)	IAS 19 141
1773	0		String	iascf-edap	General Description of Termination Benefits (iascf-edap:GeneralDescriptionTerminationBenefits)	IAS-CP
1774	0		String	iascf-edap	Detail of Recognised Termination Benefits (iascf-edap:DetailRecognisedTerminationBenefits)	IAS-CP
1775	0		Tuple	iascf-edap	<b>Recognised Termination Benefit</b> <b>(iascf-edap:RecognisedTerminationBenefit)</b>	IAS-CP
1776	0		String	iascf-edap	Description of Recognised Termination Benefit (iascf-edap:DescriptionRecognisedTerminationBenefit)	IAS-CP
1777	0		String	iascf-edap	Basis for Estimate of Reconised Termination Benefits (iascf-edap:BasisEstimateReconisedTerminationBenefits)	IAS-CP
1778	0		Monetary	iascf-edap	Recognised Liability for Termination Benefits, Total (iascf-edap:RecognisedLiabilityTerminationBenefitsTotal)	IAS-CP
1779	1		Monetary	iascf-edap	Recognised Liability for Termination Benefits, Current (iascf-edap:RecognisedLiabilityTerminationBenefitsCurrent)	IAS-CP
1780	1		Monetary	iascf-edap	Recognised Liability for Termination Benefits, Non Current (iascf-edap:RecognisedLiabilityTerminationBenefitsNonCurrent)	IAS-CP
1781	1		Monetary	iascf-edap	Recognised Liability for Termination Benefits, Non Current, Change in Estimate (iascf-edap:RecognisedLiabilityTerminationBenefitsNonCurrentChang eEstimate)	IAS-CP
1782	1		Monetary	iascf-edap	Recognised Liability for Termination Benefits, Non Current, Change in Present Value (iascf-edap:RecognisedLiabilityTerminationBenefitsNonCurrentChang ePresentValue)	IAS-CP
1783	1		Monetary	iascf-edap	Recognised Liability for Termination Benefits, Non Current, Beginning Balance (iascf-edap:RecognisedLiabilityTerminationBenefitsNonCurrentBegin ningBalance)	IAS-CP
1784	0		String	iascf-edap	Detail of Contingent Termination Benefits (iascf-edap:DetailContingentTerminationBenefits)	IAS-CP
1785	0		Tuple	iascf-edap	<b>Contingent Termination Benefit</b> <b>(iascf-edap:ContingentTerminationBenefit)</b>	IAS-CP
1786	0		String	iascf-edap	Description of Contingent Termination Benefit (iascf-edap:DescriptionContingentTerminationBenefit)	IAS-CP
1787	0		String	iascf-edap	Basis for Estimate of Contingent Termination Benefit (iascf-edap:BasisEstimateContingentTerminationBenefit)	IAS-CP
1788	0		Monetary	iascf-edap	Amount of Contingent Termination Benefit (iascf-edap:AmountContingentTerminationBenefit)	IAS-CP
1789	0		String	iascf-edap	Other Long Term Employee Benefits (iascf-edap:OtherLongTermEmployeeBenefits)	IAS 19 131

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
1790	0		String	iascf-edap	Events After Balance Sheet Date Disclosures (iascf-edap:EventsAfterBalanceSheetDateDisclosures)	IAS 10
1791	0		String	iascf-edap	List of Events After Balance Sheet Date (iascf-edap:ListEventsAfterBalanceSheetDate)	IAS 10 16
1792	0		Tuple	iascf-edap	<b>Event After Balance Sheet Date (iascf-edap:EventAfterBalanceSheetDate)</b>	IAS 10 20
1793	0		String	iascf-edap	Description of Event After Balance Sheet Date (iascf-edap:DescriptionEventAfterBalanceSheetDate)	IAS 10 20 a
1794	0		String	iascf-edap	Type of Event After Balance Sheet Date (iascf-edap:TypeEventAfterBalanceSheetDate)	IAS 10 21; IAS 33 45; IAS 21 46; IAS 35 33
1795	0		String	iascf-edap	Estimated Financial Effect of Event After Balance Sheet Date (iascf-edap:EstimatedFinancialEffectEventAfterBalanceSheetDate)	IAS 10 20 b
1796	0		Tuple	iascf-edap	<b>Dividend Declared After Balance Sheet Date (iascf-edap:DividendDeclaredAfterBalanceSheetDate)</b>	IAS 10 11
1797	0		Monetary	iascf-edap	Amount of Dividend Proposed or Declared After Balance Sheet Date but Before the Authorisation of Financial Statements (iascf-edap:AmountDividendProposedOrDeclaredAfterBalanceSheetDateButBeforeAuthorisationFinancialStatements)	IAS 1 74 c
1798	0		Monetary	iascf-edap	Amount of Income Tax Consequences of Dividend Proposed or Declared After Balance Sheet Date but Before Authorisation of Financial Statements (iascf-edap:AmountIncomeTaxConsequencesDividendProposedOrDeclaredAfterBalanceSheetDateButBeforeAuthorisationFinancialStatements)	IAS 12 81 i
1799	0		String	iascf-edap	Nature of Potential Income Tax Consequences that Would Result from Payment of Dividend (iascf-edap:NaturePotentialIncomeTaxConsequencesThatWouldResultFromPaymentDividend)	IAS 12 82 a
1800	0		String	iascf-edap	Financial Instruments Disclosures (iascf-edap:FinancialInstrumentsDisclosures)	IAS 39; IAS 32
1801	0		String	iascf-edap	Disclosures Relating to Fair Value (iascf-edap:DisclosuresRelatingFairValue)	IAS 32 77
1802	0		String	iascf-edap	General Information Relating to Fair Value of Financial Instruments (iascf-edap:GeneralInformationRelatingFairValueFinancialInstruments)	IAS 32 77
1803	0		String	iascf-edap	Fair Value of Financial Instruments in Aggregate (iascf-edap:FairValueFinancialInstrumentsAggregate)	IAS 32 77
1804	0		String	iascf-edap	Information on Average Aggregate Fair Value (iascf-edap:InformationAverageAggregateFairValue)	IAS 32 94 b
1805	0		Monetary	iascf-edap	Aggregate Fair Value of Financial Instruments (iascf-edap:AggregateFairValueFinancialInstruments)	IAS 32 94 b
1806	1		Monetary	iascf-edap	Aggregate Fair Value of Financial Assets (iascf-edap:AggregateFairValueFinancialAssets)	IAS 32 94 b
1807	1		Monetary	iascf-edap	Aggregate Fair Value of Financial Liabilities (iascf-edap:AggregateFairValueFinancialLiabilities)	IAS 32 94 b
1808	0		String	iascf-edap	Range of Fair Values for Non Traded Financial Instruments (iascf-edap:RangeFairValuesNonTradedFinancialInstruments)	IAS 39 170 b
1809	0		String	iascf-edap	Carrying Amount and Fair Value of Financial Assets Carried at Amounts in Excess of Fair Value (iascf-edap:CarryingAmountFairValueFinancialAssetsCarriedAmountsExcessFairValue)	IAS 32 88 a

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1810	0		String	iascf-edap	Reasons for Not Reducing Carrying Amount of Financial Assets Carried at Amounts in Excess of Fair Value (iascf-edap:ReasonsNotReducingCarryingAmountFinancialAssetsCarriedAmountsExcessFairValue)	IAS 32 88 b
1811	0		String	iascf-edap	Available for Sale Financial Assets (iascf-edap:AvailableSaleFinancialAssets)	IAS 39 170 a
1812	0		String	iascf-edap	Whether AFS Fair Value Changes are Reported in Income or Equity (iascf-edap:WhetherAFSFairValueChangesReportedIncomeEquity)	IAS 39 167 b
1813	0		String	iascf-edap	Amount of AFS Fair Value Change Recognised in Equity for Period (iascf-edap:AmountAFSFairValueChangeRecognisedEquityPeriod)	IAS 39 170 a i
1814	0		String	iascf-edap	Amount of AFS Fair Value Removed from Equity and Reported in Net Profit or Loss for Period (iascf-edap:AmountAFSFairValueRemovedEquityReportedNetProfitLossPeriod)	IAS 39 170 a ii
1815	0		String	iascf-edap	Financial Assets in Excess of Fair Value (iascf-edap:FinancialAssetsExcessFairValue)	IAS 32 88 a
1816	0		String	iascf-edap	Reason for Reclassifications from Fair Value to Amortised Cost (iascf-edap:ReasonReclassificationsFairValueAmortisedCost)	IAS 39 170 e
1817	0		String	iascf-edap	Impractical Fair Value Information (iascf-edap:ImpracticalFairValueInformation)	IAS 32 170 b
1818	0		String	iascf-edap	Description of Financial Instruments Measured at Cost Not Fair Value (iascf-edap:DescriptionFinancialInstrumentsMeasuredCostNotFairValue)	IAS 39 170 b
1819	0		String	iascf-edap	Range of Estimated Fair Values (iascf-edap:RangeEstimatedFairValues)	IAS 32 84
1820	0		String	iascf-edap	Explanation of Why Fair Values are Unreliable (iascf-edap:ExplanationWhyFairValuesUnreliable)	IAS 39 170 b
1821	0		String	iascf-edap	Fair Value of Individual Financial Instruments (iascf-edap:FairValueIndividualFinancialInstruments)	IAS 32 77
1822	0		Tuple	iascf-edap	<b>Fair Value of Individual Financial Instrument</b> <b>(iascf-edap:FairValueIndividualFinancialInstrument)</b>	IAS 32 77
1823	0		String	iascf-edap	Description of Class of Financial Instrument (iascf-edap:DescriptionClassFinancialInstrument)	IAS 32 77
1824	0		String	iascf-edap	Type of Class of Financial Instrument (iascf-edap:TypeClassFinancialInstrument)	IAS 32 77
1825	0		String	iascf-edap	Assumptions Used in Calculating Fair Values (iascf-edap:AssumptionsUsedCalculatingFairValues)	IAS 32 79
1826	0		String	iascf-edap	Methods Adopted in Calculating Fair Values (iascf-edap:MethodsAdoptedCalculatingFairValues)	IAS 32 79
1827	0		Monetary	iascf-edap	Carrying Amount of Class of Financial Instrument (iascf-edap:CarryingAmountClassFinancialInstrument)	IAS 32 77
1828	0		Monetary	iascf-edap	Fair Value of Class of Financial Instrument (iascf-edap:FairValueClassFinancialInstrument)	IAS 32 79
1829	0		String	iascf-edap	Disclosures Relating to Hedging (iascf-edap:DisclosuresRelatingHedging)	IAS 39 169
1830	0		String	iascf-edap	General Information Relating to Hedging Financial Instruments (iascf-edap:GeneralInformationRelatingHedgingFinancialInstruments)	IAS 39 169
1831	0		String	iascf-edap	Hedging Financial Instruments in Aggregate (iascf-edap:HedgingFinancialInstrumentsAggregate)	IAS 39 169

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1832	0		String	iascf-edap	Individual Hedging Financial Instruments (iascf-edap:IndividualHedgingFinancialInstruments)	IAS 39 169
1833	0		Tuple	iascf-edap	<b>Individual Hedging Financial Instrument</b> (iascf-edap:IndividualHedgingFinancialInstrument)	IAS 39 169
1834	0		String	iascf-edap	Description of Hedge (iascf-edap:DescriptionHedge)	IAS 39 169 b i
1835	0		String	iascf-edap	Type of Hedge (iascf-edap:TypeHedge)	IAS 39 169 b i
1836	0		String	iascf-edap	Description of Financial Instruments Hedged Against (iascf-edap:DescriptionFinancialInstrumentsHedgedAgainst)	IAS 39 169 b ii
1837	0		Monetary	iascf-edap	Fair Value of Financial Instruments Hedged Against (iascf-edap:FairValueFinancialInstrumentsHedgedAgainst)	IAS 39 169 b ii
1838	0		String	iascf-edap	Nature of Risks Being Hedged (iascf-edap:NatureRisksBeingHedged)	IAS 39 169 b iii
1839	0		String	iascf-edap	Additional Information Where Hedge is Against Forecasted Transactions (iascf-edap:AdditionalInformationHedgeAgainstForecastedTransactions)	IAS 39 169 b iv
1840	0		String	iascf-edap	Periods in Which Forecasted Transactions are Expected to Occur (iascf-edap:PeriodsForecastedTransactionsExpectedOccur)	IAS 39 169 b iv
1841	0		String	iascf-edap	Expected Date (Period) when Transaction Affect Net Profit or Loss (iascf-edap:ExpectedDatePeriodTransactionAffectNetProfitLoss)	IAS 39 169 b iv
1842	0		String	iascf-edap	Description of Previously Used Hedges Unlikely to Occur (iascf-edap:DescriptionPreviouslyUsedHedgesUnlikelyOccur)	IAS 39 169 d iv
1843	0		String	iascf-edap	Additional Disclosures for Cash Flow Hedges (iascf-edap:AdditionalDisclosuresCashFlowHedges)	IAS 39 169 c
1844	0		String	iascf-edap	Cash Flow Hedges Transferred to Assets (iascf-edap:CashFlowHedgesTransferredAssets)	IAS 39 169 c iii
1845	0		String	iascf-edap	Cash Flow Hedges Recognised in Net Profit or Loss (iascf-edap:CashFlowHedgesRecognisedNetProfitLoss)	IAS 39 169 c ii
1846	0		String	iascf-edap	Cash Flow Hedges Recognised in Equity (iascf-edap:CashFlowHedgesRecognisedEquity)	IAS 39 169 c i
1847	0		String	iascf-edap	Disclosures Relating to Interest Rate Risk (iascf-edap:DisclosuresRelatingInterestRateRisk)	IAS 32 56
1848	0		String	iascf-edap	General Information Relating to Interest Rate Risk (iascf-edap:GeneralInformationRelatingInterestRateRisk)	IAS 32 56
1849	0		String	iascf-edap	Contract Repricing or Maturity Date Narrative (iascf-edap:ContractRepricingMaturityDateNarrative)	IAS 32 56 a
1850	0		String	iascf-edap	Exposure to Interest Rate Cash Flow Risk (iascf-edap:ExposureInterestRateCashFlowRisk)	IAS 32 64 c
1851	0		String	iascf-edap	Expected Contractual Repricing or Maturity Date Where Differs from Contract Price (iascf-edap:ExpectedContractualRepricingMaturityDateDiffersContractPrice)	IAS 32 59
1852	0		String	iascf-edap	Effective Interest Rates (iascf-edap:EffectiveInterestRates)	IAS 32 56 b
1853	0		String	iascf-edap	Carrying Amounts of Financial Instruments Exposed to Interest Rate Price Risk (iascf-edap:CarryingAmountsFinancialInstrumentsExposedInterestRatePrice Risk)	IAS 32 64 a
1854	0		String	iascf-edap	Effect of Hypothetical Change in Interest Rates (iascf-edap:EffectHypotheticalChangeInterestRates)	IAS 32 65

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
1855	0		String	iascf-edap	Contract Repricing or Maturity Date Tabular (iascf-edap:ContractRepricingMaturityDateTabular)	IAS 32 56 a
1856	0		String	iascf-edap	Interest Rate Maturity Risk Instruments (iascf-edap:InterestRateMaturityRiskInstruments)	IAS 32 56
1857	0		Tuple	iascf-edap	<b>Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:InterestRateMaturityRiskFixedRateInstrument)</b>	IAS 32 56
1858	0		String	iascf-edap	Description Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:DescriptionInterestRateMaturityRiskFixedRateInstrument)	IAS 32 56
1859	0		String	iascf-edap	Type Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:TypeInterestRateMaturityRiskFixedRateInstrument)	IAS 32 56
1860	0		Decimal	iascf-edap	Effective Interest Rates, Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:EffectiveInterestRatesInterestRateMaturityRiskFixedRateIns trument)	IAS 32 56 b
1861	0		Monetary	iascf-edap	Amount Maturing, Total Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:AmountMaturingTotalInterestRateMaturityRiskFixedRateInst rument)	IAS 32 56 a
1862	1		Monetary	iascf-edap	Amount Maturing Within One Year Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:AmountMaturingWithinOneYearInterestRateMaturityRiskF ixedRateInstrument)	IAS 32 56 a
1863	1		Monetary	iascf-edap	Amount Maturing One to Five Years Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:AmountMaturingOneFiveYearsInterestRateMaturityRiskFi xedRateInstrument)	IAS 32 56 a
1864	1		Monetary	iascf-edap	Amount Maturing in Greater Than Five Years Interest Rate Maturity Risk, Fixed Rate Instrument (iascf-edap:AmountMaturingGreaterFiveYearsInterestRateMaturityRis kFixedRateInstrument)	IAS 32 56 a
1865	0		Tuple	iascf-edap	<b>Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:InterestRateMaturityRiskFloatingRateInstrument)</b>	IAS 32 56
1866	0		String	iascf-edap	Description Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:DescriptionInterestRateMaturityRiskFloatingRateInstrument)	IAS 32 56
1867	0		String	iascf-edap	Type Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:TypeInterestRateMaturityRiskFloatingRateInstrument)	IAS 32 56
1868	0		Decimal	iascf-edap	Effective Interest Rates, Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:EffectiveInterestRatesInterestRateMaturityRiskFloatingRateI nstrument)	IAS 32 56 b
1869	0		Monetary	iascf-edap	Amount Maturing, Total Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:AmountMaturingTotalInterestRateMaturityRiskFloatingRateI nstrument)	IAS 32 56 a
1870	1		Monetary	iascf-edap	Amount Maturing Within One Year Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:AmountMaturingWithinOneYearInterestRateMaturityRiskF loatingRateInstrument)	IAS 32 56 a



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1871	1		Monetary	iascf-edap	Amount Maturing One to Five Years Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:AmountMaturingOneFiveYearsInterestRateMaturityRiskFloatingRateInstrument)	IAS 32 56 a
1872	1		Monetary	iascf-edap	Amount Maturing in Greater Than Five Years Interest Rate Maturity Risk, Floating Rate Instrument (iascf-edap:AmountMaturingGreaterFiveYearsInterestRateMaturityRiskFloatingRateInstrument)	IAS 32 56 a
1873	0		String	iascf-edap	Disclosures Relating to Currency Risk (iascf-edap:DisclosuresRelatingCurrencyRisk)	IAS-CP
1874	0		String	iascf-edap	General Information Relating to Currency Risk (iascf-edap:GeneralInformationRelatingCurrencyRisk)	IAS-CP
1875	0		String	iascf-edap	Currency Risk Instruments (iascf-edap:CurrencyRiskInstruments)	IAS-CP
1876	0		Tuple	iascf-edap	<b>Currency Risk Instrument (iascf-edap:CurrencyRiskInstrument)</b>	IAS-CP
1877	0		String	iascf-edap	Description of Currency Risk Instrument (iascf-edap:DescriptionCurrencyRiskInstrument)	IAS-CP
1878	0		String	iascf-edap	Type of Currency Risk Instrument (iascf-edap:TypeCurrencyRiskInstrument)	IAS-CP
1879	0		Monetary	iascf-edap	Amount Maturing, Total, Currency Risk Instrument (iascf-edap:AmountMaturingTotalCurrencyRiskInstrument)	IAS-CP
1880	1		Monetary	iascf-edap	Amount Maturing Within One Year, Currency Risk Instrument (iascf-edap:AmountMaturingWithinOneYearCurrencyRiskInstrument)	IAS-CP
1881	1		Monetary	iascf-edap	Amount Maturing One to Five Years, Currency Risk Instrument (iascf-edap:AmountMaturingOneFiveYearsCurrencyRiskInstrument)	IAS-CP
1882	1		Monetary	iascf-edap	Amount Maturing in Greater Than Five Years, Currency Risk Instrument (iascf-edap:AmountMaturingGreaterFiveYearsCurrencyRiskInstrument)	IAS-CP
1883	0		String	iascf-edap	Disclosures Relating to Credit Risk (iascf-edap:DisclosuresRelatingCreditRisk)	IAS 32 66
1884	0		String	iascf-edap	General Information Relating to Credit Risk (iascf-edap:GeneralInformationRelatingCreditRisk)	IAS 32 66
1885	0		String	iascf-edap	Concentrations of Credit Risk and Credit Risk Exposure Narrative (iascf-edap:ConcentrationsCreditRiskCreditRiskExposureNarrative)	IAS 32 66
1886	0		String	iascf-edap	Significant Concentrations of Credit Risk (iascf-edap:SignificantConcentrationsCreditRisk)	IAS 32 66 b
1887	0		String	iascf-edap	Counterparty Concentration (iascf-edap:CounterpartyConcentration)	IAS 32 66 b
1888	0		String	iascf-edap	Industry Concentration (iascf-edap:IndustryConcentration)	IAS 32 66 b
1889	0		String	iascf-edap	Geographic Concentration (iascf-edap:GeographicConcentration)	IAS 32 66 b
1890	0		String	iascf-edap	Significant Concentrations Receivables (iascf-edap:SignificantConcentrationsReceivables)	IAS 32 66 b
1891	0		String	iascf-edap	Significant Concentrations Investments (iascf-edap:SignificantConcentrationsInvestments)	IAS 32 66 b
1892	0		String	iascf-edap	Other Significant Concentrations (iascf-edap:OtherSignificantConcentrations)	IAS 32 66 b
1893	0		String	iascf-edap	Information on Maximum Credit Exposure (iascf-edap:InformationMaximumCreditExposure)	IAS 32 66 a
1894	0		String	iascf-edap	Effects of Master Netting Agreements (iascf-edap:EffectsMasterNettingAgreements)	IAS 32 71

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1895	0		String	iascf-edap	Nature of Assets Removed Where Recourse Remains (iascf-edap:NatureAssetsRemovedRecourseRemains)	IAS 32 73
1896	0		String	iascf-edap	Credit Risk of Individual Financial Assets (iascf-edap:CreditRiskIndividualFinancialAssets)	IAS 32 66
1897	0		Tuple	iascf-edap	<b>Credit Risk of Individual Financial Asset</b> <b>(iascf-edap:CreditRiskIndividualFinancialAsset)</b>	IAS 32 66
1898	0		String	iascf-edap	Description of Financial Asset Subject to Credit Risk (iascf-edap:DescriptionFinancialAssetSubjectCreditRisk)	IAS 32 66
1899	0		String	iascf-edap	Maximum Potential Loss from Credit Risk (iascf-edap:MaximumPotentialLossCreditRisk)	IAS 32 66
1900	0		String	iascf-edap	Collateral Held on Financial Asset Subject to Credit Risk (iascf-edap:CollateralHeldFinancialAssetSubjectCreditRisk)	IAS-CP
1901	0		String	iascf-edap	Significant Concentrations of Credit Risk on Financial Asset Subject to Credit Risk (iascf-edap:SignificantConcentrationsCreditRiskFinancialAssetSubjectCre ditRisk)	IAS 32 66 b
1902	0		String	iascf-edap	Other Significant Financial Instrument Disclosures (iascf-edap:OtherSignificantFinancialInstrumentDisclosures)	IAS 32 94
1903	0		String	iascf-edap	General Information Relating to Other Significant Potential Risk Exposures (iascf-edap:GeneralInformationRelatingOtherSignificantPotentialRiskExposures )	IAS 32 49
1904	0		Monetary	iascf-edap	Change in Fair Value of Financial Assets and Liabilities Recognised in Period (iascf-edap:ChangeFairValueFinancialAssetsLiabilitiesRecognisedPeriod)	IAS 32 94 a
1905	0		String	iascf-edap	Information on Average Aggregate Carrying Amounts (iascf-edap:InformationAverageAggregateCarryingAmounts)	IAS 32 94 b
1906	0		String	iascf-edap	Information on Average Aggregate Principal (iascf-edap:InformationAverageAggregatePrincipal)	IAS 32 94 b
1907	0		Monetary	iascf-edap	Amount of Interest Income that has Been Accrued on Impaired Loans (iascf-edap:AmountInterestIncomeBeenAccruedImpairedLoans)	IAS 39 170 c iii
1908	0		String	iascf-edap	Interest Income and Expenses Resulting from Financial Assets and Liabilities Disclosed Separately (iascf-edap:InterestIncomeExpensesResultingFinancialAssetsLiabilitiesDiscl osedSeparately)	IAS 39 170 c i
1909	0		Monetary	iascf-edap	Derecognition Gains and Losses when Fair Value Changes of AFS Assets are Initially Recognised Directly in Equity (iascf-edap:DerecognitionGainsLossesFairValueChangesAFSAssetsInitially RecognisedDirectlyEquity)	IAS 39 170 c ii
1910	0		String	iascf-edap	Information About Securitisations (iascf-edap:InformationSecuritisations)	IAS 39 170 d
1911	0		String	iascf-edap	Reclassifications of Financial Assets (iascf-edap:ReclassificationsFinancialAssets)	IAS 39 170 e
1912	0		String	iascf-edap	Impairment of Financial Assets (iascf-edap:ImpairmentFinancialAssets)	IAS 39 170 f
1913	0		String	iascf-edap	Assets Pledged as Collateral (iascf-edap:AssetsPledgedCollateral)	IAS 39 170 g; IAS 39 170 h
1914	0		String	iascf-edap	Collateral Received (iascf-edap:CollateralReceived)	IAS 39 170 h
1915	0		String	iascf-edap	Other Significant Potential Risk Exposures (iascf-edap:OtherSignificantPotentialRiskExposures)	IAS 32 49

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1916	0		Tuple	iascf-edap	<b>Other Significant Potential Risk Exposure (iascf-edap:OtherSignificantPotentialRiskExposure)</b>	IAS 32 49
1917	0		Monetary	iascf-edap	Description of Instrument Creating Potential Risk (iascf-edap:DescriptionInstrumentCreatingPotentialRisk)	IAS 32 49
1918	0		String	iascf-edap	Description of Reason for Potential Risk (iascf-edap:DescriptionReasonPotentialRisk)	IAS 32 49
1919	0		Date	iascf-edap	Maturity, Expiry or Execution Date (iascf-edap:MaturityExpiryExecutionDate)	IAS 32 49 b
1920	0		String	iascf-edap	Existence And Details of Early Settlement Options (iascf-edap:ExistenceDetailsEarlySettlementOptions)	IAS 39 49 c
1921	0		String	iascf-edap	Existence And Details of Conversion Options (iascf-edap:ExistenceDetailsConversionOptions)	IAS 32 49 d
1922	0		String	iascf-edap	Repayment Amounts and Timing (iascf-edap:RepaymentAmountsTiming)	IAS 32 49 e
1923	0		String	iascf-edap	Interest or Dividend Amounts/Rate/Timing of Payment (iascf-edap:InterestDividendAmountsRateTimingPayment)	IAS 32 49 f
1924	0		String	iascf-edap	Collateral Pledged or Held (iascf-edap:CollateralPledgedHeld)	IAS 39 170 h; IAS 32 49 g
1925	0		String	iascf-edap	Denominated Currency (iascf-edap:DenominatedCurrency)	IAS 32 49 h
1926	0		String	iascf-edap	Information on Covenants (iascf-edap:InformationCovenants)	IAS 32 49 j
1927	0		String	iascf-edap	Securitisation and Repurchase Agreements (iascf-edap:SecuritisationRepurchaseAgreements)	IAS 39 170 d
1928	0		String	iascf-edap	Nature and Extent of Securitisation and Repurchases (iascf-edap:NatureExtentSecuritisationRepurchases)	IAS 39 170 d i
1929	0		String	iascf-edap	Fair Values of Interests (iascf-edap:FairValuesInterests)	IAS 39 170 d i
1930	0		String	iascf-edap	Description of Collateral (iascf-edap:DescriptionCollateral)	IAS 39 170 d i
1931	0		String	iascf-edap	Derecognition of Financial Assets (iascf-edap:DerecognitionFinancialAssets)	IAS 39 170 d ii
1932	0		String	iascf-edap	Summary of Impact of Adopting IAS 39 (iascf-edap:SummaryImpactAdoptingIAS)	IAS 39 172
1933	0		String	iascf-edap	Non Qualifying Hedges (iascf-edap:NonQualifyingHedges)	IAS 39 172
1934	0		String	iascf-edap	Transfer of Fair Value Reserve (iascf-edap:TransferFairValueReserve)	IAS 39 172 d
1935	0		String	iascf-edap	Deferred Gains and Losses (iascf-edap:DeferredGainsLosses)	IAS 39 172 f
1936	0		String	iascf-edap	Foreign Operations Disclosures (iascf-edap:ForeignOperationsDisclosures)	IAS 21
1937	0		String	iascf-edap	Changes in Classification of Significant Foreign Operations (iascf-edap:ChangesClassificationSignificantForeignOperations)	IAS 21 44
1938	0		Tuple	iascf-edap	<b>Change in Classification of Significant Foreign Operation (iascf-edap:ChangeClassificationSignificantForeignOperation)</b>	IAS 21 44 a
1939	0		String	iascf-edap	Description of Change in Classification of Significant Foreign Operation (iascf-edap:DescriptionChangeClassificationSignificantForeignOperation)	IAS 21 44 a
1940	0		String	iascf-edap	Type of Change in Classification of Significant Foreign Operation (iascf-edap:TypeChangeClassificationSignificantForeignOperation)	IAS 21 44 a
1941	0		String	iascf-edap	Reason for Change in Classification of Significant Foreign Operation (iascf-edap:ReasonChangeClassificationSignificantForeignOperation)	IAS 21 44 b
1942	0		String	iascf-edap	Impact on Shareholders' Equity of Significant Foreign Operation (iascf-edap:ImpactShareholdersEquitySignificantForeignOperation)	IAS 21 44 c

# Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities, International Accounting Standards (IAS) (Link Summary Report)

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ID	Weight	Bal	Type	NS	Label	Reference
1943	0		String	iascf-edap	Impact on Net Profit (Loss) for Each Period Presented for Change in Classification in Significant Foreign Operation (iascf-edap:ImpactNetProfitLossEachPeriodPresentedChangeClassificationSignificantForeignOperation)	IAS 21 44 d
1944	0		String	iascf-edap	Fundamental Errors Disclosures (iascf-edap:FundamentalErrorsDisclosures)	IAS 8 31
1945	0		String	iascf-edap	Disclosures Relating to Fundamental Errors in Aggregate (iascf-edap:DisclosuresRelatingFundamentalErrorsAggregate)	IAS 8 53
1946	0		String	iascf-edap	Statement of Restated Comparative Information as a Result of Fundamental Errors (iascf-edap:StatementRestatedComparativeInformationResultFundamentalErrors)	IAS 8 53 d
1947	0		Monetary	iascf-edap	Fundamental Errors, Net, Total for All Changes (iascf-edap:FundamentalErrorsNetTotalAllChanges)	IAS 8 34; IAS 8 37
1948	1		Monetary	iascf-edap	Fundamental Errors, Gross, Total for All Fundamental Errors (iascf-edap:FundamentalErrorsGrossTotalAllFundamentalErrors)	IAS 8 37; IAS 8 34
1949	1		Monetary	iascf-edap	Tax Attributed to Fundamental Errors, Total for All Fundamental Errors (iascf-edap:TaxAttributedFundamentalErrorsTotalAllFundamentalErrors)	IAS 12 80 h
1950	0		String	iascf-edap	Disclosures Relating to Each Fundamental Error (iascf-edap:DisclosuresRelatingToEachFundamentalError)	IAS 8
1951	0		Tuple	iascf-edap	<b>Fundamental Error (iascf-edap:FundamentalError)</b>	IAS 8 57 a; IAS 8 53 a
1952	0		String	iascf-edap	Description of Fundamental Error (iascf-edap:DescriptionFundamentalError)	IAS 8 37 a
1953	0		String	iascf-edap	Type of Fundamental Error (iascf-edap:TypeFundamentalError)	IAS 8 37
1954	0		String	iascf-edap	Adjustments as a Result of Fundamental Error (iascf-edap:AdjustmentsResultFundamentalError)	IAS 8 37
1955	0		String	iascf-edap	Periods Presented (iascf-edap:AdjustmentsResultFundamentalErrorPeriodsPresented)	IAS 8 37 b
1956	0		String	iascf-edap	Retained Earnings (Benchmark Treatment) (iascf-edap:AdjustmentsResultFundamentalErrorPeriodsPresentedRetainedEarningsBenchmarkTreatment)	IAS 8 34; IAS 8 37 b
1957	0		String	iascf-edap	Net Profit or Loss [Allowed Alternative] (iascf-edap:AdjustmentsResultFundamentalErrorPeriodsPresentedNetProfitLossAllowedAlternative)	IAS 8 40 b; IAS 8 34
1958	0		String	iascf-edap	Periods Prior to Those Periods Presented (Benchmark Treatment) (iascf-edap:AdjustmentsResultFundamentalErrorPeriodsPriorThosePeriodsPresentedBenchmarkTreatment)	IAS 8 37 c
1959	0		String	iascf-edap	Pro Forma Disclosures for Fundamental Error [Allowed Alternative] (iascf-edap:ProFormaDisclosuresFundamentalErrorAllowedAlternative)	IAS 8 40 c
1960	0		String	iascf-edap	Pro Forma Amounts, Presented Periods [Allowed Alternative] (iascf-edap:ProFormaDisclosuresFundamentalErrorAllowedAlternativeProFormaAmountsPresentedPeriodsAllowedAlternative)	IAS 8 40 c
1961	0		String	iascf-edap	Pro Forma Amounts Prior to Those Periods Presented [Allowed Alternative] (iascf-edap:ProFormaDisclosuresFundamentalErrorAllowedAlternativeProFormaAmountsPriorThosePeriodsPresentedAllowedAlternative)	IAS 8 40 c
1962	0		String	iascf-edap	Government Grants Disclosures (iascf-edap:GovernmentGrantsDisclosures)	IAS 20 39
1963	0		String	iascf-edap	List of Government Grants (iascf-edap:ListGovernmentGrants)	IAS 20 39

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
1964	0		Tuple	iascf-edap	<b>Government Grant (iascf-edap:GovernmentGrant)</b>	IAS 20 39 a
1965	0		String	iascf-edap	Description of Government Grant (iascf-edap:DescriptionGovernmentGrant)	IAS 20 39 b
1966	0		String	iascf-edap	Type of Government Grant (iascf-edap:TypeGovernmentGrant)	IAS 20 39 b
1967	0		String	iascf-edap	Unfulfilled Conditions and Other Contingencies Attaching to Government Assistance (iascf-edap:UnfulfilledConditionsOtherContingenciesAttachingGovernmentAssistance)	IAS 20 39 c
1968	0		Monetary	iascf-edap	Amount of Government Grant Recognised (iascf-edap:AmountGovernmentGrantRecognised)	IAS 20 39 b
1969	0		Monetary	iascf-edap	Government Grants (Reduction of Related Expense) (iascf-edap:GovernmentGrantsReductionRelatedExpense)	IAS 20 29
1970	0		String	iascf-edap	Hyperinflationary Reporting Disclosures (iascf-edap:HyperinflationaryReportingDisclosures)	IAS 29
1971	0		String	iascf-edap	Statement that Financial Statements and Corresponding Figures for Previous Periods have Been Restated for Changes in Purchasing Power (iascf-edap:StatementFinancialStatementsCorrespondingFiguresPreviousPeriodsBeenRestatedChangesPurchasingPower)	IAS 29 39 a
1972	0		String	iascf-edap	Identity of Price Index (iascf-edap:IdentityPriceIndex)	IAS 29 39 c
1973	0		String	iascf-edap	Level of Price Index (iascf-edap:LevelPriceIndex)	IAS 29 39 c
1974	0		String	iascf-edap	Movement in Price Index (iascf-edap:MovementPriceIndex)	IAS 29 39 c
1975	0		String	iascf-edap	Statement Whether Financial Statements are Based on Historical Cost Approach or Current Cost Approach (iascf-edap:StatementWhetherFinancialStatementsBasedHistoricalCostApproachCurrentCostApproach)	IAS 29 39 b
1976	0		Monetary	iascf-edap	Gain or Loss on Net Monetary Position (iascf-edap:GainLossNetMonetaryPosition)	IAS 29 9
1977	0		String	iascf-edap	IAS Reconciliation to Another GAAP Disclosures (iascf-edap:IASReconciliationAnotherGAAPDisclosures)	IAS-CP
1978	0		String	iascf-edap	Other GAAP Reconciled to IAS (iascf-edap:OtherGAAPReconciledIAS)	IAS-CP
1979	0		Tuple	iascf-edap	<b>Narrative Relating to Reconciliation (iascf-edap:NarrativeRelatingReconciliation)</b>	IAS-CP
1980	0		String	iascf-edap	Narrative (iascf-edap:Narrative)	IAS-CP
1981	0		String	iascf-edap	Reconciling Items (iascf-edap:ReconcilingItems)	IAS-CP
1982	0		Tuple	iascf-edap	<b>Reconciling Item (iascf-edap:ReconcilingItem)</b>	IAS-CP
1983	0		String	iascf-edap	Category of Reconciling Item (iascf-edap:CategoryReconcilingItem)	IAS-CP
1984	0		String	iascf-edap	Description of Reconciling Item (iascf-edap:DescriptionReconcilingItem)	IAS-CP
1985	0		String	iascf-edap	Type of Reconciling Item (iascf-edap:TypeReconcilingItem)	IAS-CP
1986	0		Monetary	iascf-edap	Amount of Reconciling Item (iascf-edap:AmountReconcilingItem)	IAS-CP
1987	0		String	iascf-edap	Related Party Disclosures (iascf-edap:RelatedPartyDisclosures)	IAS 24
1988	0		String	iascf-edap	Controlling Entities (iascf-edap:ControllingEntities)	IAS 24
1989	0		Tuple	iascf-edap	<b>Controlling Entity (iascf-edap:ControllingEntity)</b>	IAS 24 21; IAS 24 20
1990	0		String	iascf-edap	Name of Controlling Entity (iascf-edap:NameControllingEntity)	IAS 24 20
1991	0		String	iascf-edap	Nature of Controlling Relationship (iascf-edap:NatureControllingRelationship)	IAS 24 20

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
1992	0		String	iascf-edap	Related Parties and Transactions With Related Party (iascf-edap:RelatedPartiesTransactionsWithRelatedParty)	IAS 24
1993	0		Tuple	iascf-edap	<b>Related Party (iascf-edap:RelatedParty)</b>	IAS 24 22
1994	0		String	iascf-edap	Name of Related Party (iascf-edap:NameRelatedParty)	IAS 24 22
1995	0		String	iascf-edap	Nature of Related Party Relationship (iascf-edap:NatureRelatedPartyRelationship)	IAS 24 22
1996	0		Tuple	iascf-edap	<b>Transaction with Related Party (iascf-edap:TransactionRelatedParty)</b>	IAS 24 22
1997	0		String	iascf-edap	Description of Related Party Transaction (iascf-edap:DescriptionRelatedPartyTransaction)	IAS 24 22
1998	0		String	iascf-edap	Type of Related Party Transaction (iascf-edap:TypeRelatedPartyTransaction)	IAS 24 22
1999	0		String	iascf-edap	Purchases or Sales of Goods (iascf-edap:PurchasesSalesGoods)	IAS 24 19
2000	0		String	iascf-edap	Purchases or Sales of Property and Other Assets (iascf-edap:PurchasesSalesPropertyOtherAssets)	IAS 24 19
2001	0		String	iascf-edap	Rendering or Receiving of Services (iascf-edap:RenderingReceivingServices)	IAS 24 19
2002	0		String	iascf-edap	Agency Arrangements (iascf-edap:AgencyArrangements)	IAS-CP
2003	0		String	iascf-edap	Leasing Arrangements (iascf-edap:LeasingArrangements)	IAS 24 19
2004	0		String	iascf-edap	Transfer of Research and Development (iascf-edap:TransferResearchDevelopment)	IAS 24 19
2005	0		String	iascf-edap	License Agreements (iascf-edap:LicenseAgreements)	IAS 24 19
2006	0		String	iascf-edap	Finance (iascf-edap:Finance)	IAS 24 19
2007	0		String	iascf-edap	Provisions Guarantees and Collaterals (iascf-edap:ProvisionsGuaranteesCollaterals)	IAS 24 19
2008	0		String	iascf-edap	Management Contracts (iascf-edap:ManagementContracts)	IAS 24 19
2009	0		String	iascf-edap	Director, Executive and Employee Benefits (iascf-edap:DirectorExecutiveEmployeeBenefits)	IAS 24 19
2010	0		String	iascf-edap	Post Employment Benefit for Key Management Personnel (iascf-edap:PostEmploymentBenefitKeyManagementPersonnel)	IAS 19 124 b
2011	0		String	iascf-edap	Contributions to Defined Contribution Plans for Key Management Personnel (iascf-edap:ContributionsDefinedContributionPlansKeyManagemen tPersonnel)	IAS 19 47
2012	0		String	iascf-edap	Contributions to Defined Benefit Plans for Key Management Personnel (iascf-edap:ContributionsDefinedBenefitPlansKeyManagementPers onnel)	IAS-CP
2013	0		String	iascf-edap	Termination Benefits for Key Management Personnel (iascf-edap:TerminationBenefitsKeyManagementPersonnel)	IAS 19 143
2014	0		String	iascf-edap	Other Long Term Employee Benefits for Key Management Personnel (iascf-edap:OtherLongTermEmployeeBenefitsKeyManagementPerso nnel)	IAS 19 131
2015	0		String	iascf-edap	Equity Compensation Benefits (iascf-edap:EquityCompensationBenefits)	IAS 19 151

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ID	Weight	Bal	Type	NS	Label	Reference
2016	0		String	iascf-edap	Equity Compensation Benefits to Key Management Personnel (iascf-edap:EquityCompensationBenefitsKeyManagementPersonnel)	IAS 19 151 a
2017	0		String	iascf-edap	Equity Compensation Benefits as Instruments Issued to Entity's Parent (iascf-edap:EquityCompensationBenefitsInstrumentsIssuedEntitysParent)	IAS 19 151 b
2018	0		String	iascf-edap	Related Party Transactions with Equity Compensation Plans (iascf-edap:RelatedPartyTransactionsEquityCompensationPlans)	IAS 19 151 c
2019	0		String	iascf-edap	Other Director, Executive, and Employee Benefits (iascf-edap:OtherDirectorExecutiveEmployeeBenefits)	IAS-CP
2020	0		String	iascf-edap	Post Employment Benefit Plans with Related Entities (iascf-edap:PostEmploymentBenefitPlansRelatedEntities)	IAS 19 124 a
2021	0		String	iascf-edap	Other Type of Transaction (iascf-edap:OtherTypeTransaction)	IAS 24 19
2022	0		String	iascf-edap	Elements of Related Party Transaction (iascf-edap:ElementsRelatedPartyTransaction)	IAS 24 23
2023	0		String	iascf-edap	Volume of Transaction (iascf-edap:VolumeTransaction)	IAS 24 23 a
2024	0		Monetary	iascf-edap	Related Party Transaction Amount (iascf-edap:RelatedPartyTransactionAmount)	IAS 24 23 a
2025	0		Decimal	iascf-edap	Proportion of Total Transactions with Related Party (iascf-edap:ProportionTotalTransactionsRelatedParty)	IAS 24 23 a
2026	0		String	iascf-edap	Volume Outstanding (iascf-edap:VolumeOutstanding)	IAS 24 23 b
2027	0		Monetary	iascf-edap	Related Party Transaction Outstanding Amount (iascf-edap:RelatedPartyTransactionOutstandingAmount)	IAS 24 23 b
2028	0		Decimal	iascf-edap	Proportion of Total Balance Outstanding with Related Party (iascf-edap:ProportionTotalBalanceOutstandingRelatedParty)	IAS 24 23 b
2029	0		String	iascf-edap	Pricing Policy (iascf-edap:PricingPolicy)	IAS 24 23 c
2030	0		String	iascf-edap	Segment Information Disclosures (iascf-edap:SegmentInformationDisclosures)	IAS 14
2031	0		String	iascf-edap	General Segment Reporting Information (iascf-edap:GeneralSegmentReportingInformation)	IAS 14
2032	0		String	iascf-edap	Primary Business Segment Type (Business or Geographic) (iascf-edap:PrimaryBusinessSegmentTypeBusinessOrGeographic)	IAS 14
2033	0		String	iascf-edap	Secondary Business Segment Type (Business or Geographic) (iascf-edap:SecondaryBusinessSegmentTypeBusinessOrGeographic)	IAS 14
2034	0		String	iascf-edap	Basis for Allocation of Costs Between Segments (iascf-edap:BasisForAllocationCostsBetweenSegments)	IAS 1 99 q
2035	0		String	iascf-edap	Description and Composition of Segments (iascf-edap:DescriptionCompositionSegments)	IAS 14 81
2036	0		String	iascf-edap	Description and Composition of Geographic Segments (iascf-edap:DescriptionCompositionGeographicSegments)	IAS 14 81
2037	0		String	iascf-edap	Description and Composition of Business Segments (iascf-edap:DescriptionCompositionBusinessSegments)	IAS 14 81
2038	0		String	iascf-edap	Segment Details for Geographic and Business Segments (iascf-edap:SegmentDetailsForGeographicBusinessSegments)	IAS 14
2039	0		String	iascf-edap	Business Segments (iascf-edap:BusinessSegments)	IAS 14

**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Insustrial Entities,  
International Accounting Standards (IAS) (Link Summary Report)**

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ID	Weight	Bal	Type	NS	Label	Reference
2040	0		Tuple	iascf-edap	<b>Business Segment (iascf-edap:BusinessSegment)</b>	IAS 14
2041	0		String	iascf-edap	Name of Business Segment (iascf-edap:NameBusinessSegment)	IAS 14 32; IAS 14 31
2042	0		String	iascf-edap	Products and Services Supplied by Business Segment (iascf-edap:ProductsandServicesSuppliedBusinessSegment)	IAS 14 81
2043	0		String	iascf-edap	Entity Context Segment Identifier for Business Segment (iascf-edap:EntityContextSegmentIdentifierForBusinessSegment)	IAS 14 81
2044	0		String	iascf-edap	Geographic Segments (iascf-edap:GeographicSegments)	IAS 14
2045	0		Tuple	iascf-edap	<b>Geographic Segment (iascf-edap:GeographicSegment)</b>	IAS 14
2046	0		String	iascf-edap	Location of Geographic Segment (iascf-edap:LocationGeographicSegment)	IAS 14 70
2047	0		String	iascf-edap	Name of Geographic Segment (iascf-edap:NameGeographicSegment)	IAS 14 32; IAS 14 31
2048	0		String	iascf-edap	Composition of Geographic Segment (iascf-edap:CompositionGeographicSegment)	IAS 14 81
2049	0		String	iascf-edap	Entity Context Segment Identifier for Geographic Segment (iascf-edap:EntityContextSegmentIdentifierForGeographicSegment)	IAS 14 81
2050	0		String	iascf-edap	Financial Information for Segments (iascf-edap:FinancialInformationForSegments)	IAS 14
2051	0		String	iascf-edap	Financial Information for Segment (iascf-edap:FinancialInformationForSegment)	IAS 14 51
2052	0		String	iascf-edap	Segment Revenue Information (iascf-edap:SegmentRevenueInformation)	IAS 14 51
2053	0		Monetary	iascf-edap	Consolidated Total Revenue (iascf-edap:ConsolidatedTotalRevenue)	IAS 14 67
2054	0		Monetary	iascf-edap	Total Revenue for Segment (iascf-edap:TotalRevenueForSegment)	IAS 14 67
2055	1		Monetary	iascf-edap	Sales to External Customers for Segment (iascf-edap:SalesToExternalCustomersForSegment)	IAS 14 51
2056	1		Monetary	iascf-edap	Sales from Transactions with Other Segments for Segment (iascf-edap:SalesFromTransactionsWithOtherSegmentsForSegment)	IAS 14 51
2057	0		String	iascf-edap	Segment Result Information (iascf-edap:SegmentResultInformation)	IAS 14 52
2058	0		Monetary	iascf-edap	Consolidated Total Profit (Loss) from Operations (iascf-edap:ConsolidatedTotalProfitLossFromOperations)	IAS 14 67
2059	1		Monetary	iascf-edap	Segment Result (iascf-edap:SegmentResultCopy)	IAS 14 52
2060	1		Monetary	iascf-edap	Unallocated Corporate Expenses (iascf-edap:UnallocatedCorporateExpenses)	IAS 14 67
2061	0		Monetary	iascf-edap	Share of Profit (Loss) from Equity Accounted Investments for Segment (iascf-edap:ShareProfitLossEquityAccountedInvestmentsContinuingOperat ionsSegment)	IAS 14 64
2062	0		String	iascf-edap	Segment Balance Sheet Information (iascf-edap:SegmentBalanceSheet)	IAS 14
2063	0		Monetary	iascf-edap	Consolidated Total Assets (iascf-edap:ConsolidatedTotalAssets)	IAS 14 67
2064	1		Monetary	iascf-edap	Assets of Segment (iascf-edap:assetsSegment)	IAS 14 55
2065	1		Monetary	iascf-edap	Investments in Equity Accounted Investments for Segment (iascf-edap:InvestmentsInEquityAccountedInvestmentsForSegment)	IAS 14 66
2066	1		Monetary	iascf-edap	Unallocated Corporate Assets (iascf-edap:UnallocatedCorporateAssets)	IAS 14 67
2067	0		Monetary	iascf-edap	Consolidated Total Liabilities (iascf-edap:ConsolidatedTotalLiabilities)	IAS 14 67
2068	1		Monetary	iascf-edap	Liabilities of Segment (iascf-edap:LiabilitiesSegment)	IAS 14 56



**Explanatory Disclosures and Accounting Policies (EDAP), Commercial and Industrial Entities,  
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ID	Weight	Bal	Type	NS	Label	Reference
2069	1		String	iascf-edap	Unallocated Corporate Liabilities (iascf-edap:UnallocatedCorporateLiabilities)	IAS 14 67
2070	0		String	iascf-edap	Other Financial Information for Segment (iascf-edap:OtherFinancialInformationForSegment)	IAS 14
2071	0		Monetary	iascf-edap	Capital Additions for Segment (Accrual Based) (iascf-edap:CapitalAdditionsForSegmentAccrualBased)	IAS 14 57
2072	0		Monetary	iascf-edap	Significant Non Cash Items for Segment (iascf-edap:SignificantNonCashItemsOtherThanDepreciationForSegment)	IAS 14 61
2073	0		Monetary	iascf-edap	Depreciation and Amortisation for Segment (iascf-edap:DepreciationAmortisationForSegment)	IAS 14 58
2074	1		Monetary	iascf-edap	Depreciation for Segment (iascf-edap:DepreciationForSegment)	IAS 14 58
2075	1		Monetary	iascf-edap	Amortisation for Segment (iascf-edap:AmortisationForSegment)	IAS 14 58
2076	1		Monetary	iascf-edap	Impairment Loss Recognised in Income Statement for Segment (iascf-edap:ImpairmentLossRecognisedInIncomeStatementForSegment)	IAS 36 116
2077	1		Monetary	iascf-edap	Impairment Loss Recognised Directly into Equity for Segment (iascf-edap:ImpairmentLossRecognisedDirectlyIntoEquityForSegment)	IAS 36 116
2078	1		Monetary	iascf-edap	Reversal of Impairment Loss in Income Statement for Segment (iascf-edap:ReversalImpairmentLossInIncomeStatementForSegment)	IAS 36 116
2079	1		Monetary	iascf-edap	Reversal of Impairment Loss in Equity for Segment (iascf-edap:ReversalImpairmentLossInEquityForSegment)	IAS 36 116
2080	1		Monetary	iascf-edap	Other Significant Non Cash Items Other Than Depreciation for Segment (iascf-edap:OtherSignificantNonCashItemsOtherThanDepreciationForSegment)	IAS 14 61
2081	0		Monetary	iascf-edap	Restructuring Charges For Segment (iascf-edap:RestructuringChargesForSegment)	IAS-CP
2082	0		String	iascf-edap	Other Disclosures (iascf-edap:OtherDisclosuresOtherDisclosures)	IAS-CP
2083	0			iascf-edap	<b>Management Commentary (abstract) (iascf-edap:ManagementCommentary)</b>	IAS-CP
2084	0			iascf-edap	<b>Financial Highlights (abstract) (iascf-edap:FinancialHighlights)</b>	IAS-CP
2085	0			iascf-edap	<b>Management Discussion and Analysis (abstract) (iascf-edap:ManagementDiscussionAnalysis)</b>	IAS-CP
2086	0			iascf-edap	<b>Operating Performance (abstract) (iascf-edap:OperatingPerformance)</b>	IAS 1 8 a
2087	0			iascf-edap	<b>Capital Resources (abstract) (iascf-edap:CapitalResources)</b>	IAS 1 8 b
2088	0			iascf-edap	<b>Research and Development (abstract) (iascf-edap:ResearchDevelopment)</b>	IAS 1 8 c
2089	0		String	iascf-edap	Other Management Commentary (iascf-edap:OtherManagementCommentary)	IAS-CP