For an ESEF reporting taxonomy

Pierre Hamon November 2023

Newness chases away the past

For the 2022 ESEF reports, the tagging of text blocks was the new requirement and was the focus on all works for that close.

In 2023 the focus in on ESG and all ESEF works is geared to this topic.

However, for the ESEF filings, the tagging of the primary financial statements requirement is still present, and it cannot be considered as having reached full quality in 2021 and 2022.

Works remain to be made in 2023 (and after!) to improve the quality of the reported data. "Errors" of the past should not be just reproduced. Issuers and their auditors still must make a thorough review of what was made in the past and look for ways of improving.

Content

Newness chases away the past	. 1
The entities specific taxonomies	. 2
What is a taxonomy?	. 2
Relationships in a taxonomy	. 2
"Accuracy" versus "Comparability" and "Taylored to need"	. 3
Equivalency and alternative labels	. 3
Does anchoring help?	. 3
What could be done to improve the quality of tagging?	. 4
How to improve the ESEF taxonomy?	. 5
Classes, subclasses, and details in the IFRS taxonomy	. 5
What next?	. 6

The entities specific taxonomies

Each ESEF report is structured by its specific entity taxonomy in which elements must be classified in the classes of the base taxonomy that are generally accepted accounting classes and are the basis for comparability.

In preparing their ESEF reports, the issuers are actually building their own taxonomy. They should be educated on what exactly is a taxonomy and how the base taxonomies are built.

In this document, we make proposals for improving the ESEF taxonomy to help selecting tags, reducing the number of extensions, and reducing the number of interpretations about the "best" tag or the "best" anchor.

What is a taxonomy?

A XBRL taxonomy is defined in the XBRL glossary as:

A taxonomy links and defines a number of <u>taxonomy component</u>s that provide the meaning for <u>facts</u> in an <u>XBRL report</u>. Taxonomies may contain a very rich set of information, including multi-language <u>label</u>s, links (known as <u>reference</u>s) to authoritative definitions (for example, accounting standards or relevant local laws), validation rules and other relationships.

The taxonomy components are organized in hierarchies. Generally speaking, a hierarchy refers to an organizational structure in which items are ranked in a specific manner, usually according to levels of importance (parents and children).

A hierarchical representation of financial statements is a way of organizing the information in the financial statements according to different levels of detail and aggregation. The purpose of a hierarchical representation is to provide a clear and consistent structure for the presentation and analysis of the financial position and performance of an entity.

Relationships in a taxonomy

The primary use of information taxonomies is for consistent tagging and accurate and comprehensive retrieval of content items.

Taxonomies follow thesaurus standards for relationships. Thesaurus hierarchical relationships comprise three types:

- generic-specific or "is a" kind of relationship,
 - generic-instance (where the instance is a named entity or proper noun),
- and whole-part.

In this respect, as far as the presentation linkbase is concerned, the ESFEF taxonomy has only genericspecific "is a" hierarchical relationships, which are between classes, subclasses, and details. The relationship between an individual element and a class is considered hierarchical relationship of classmember.

This means that there is no hierarchy of accounting meaning in the ESEF taxonomy, but only relationships between elements details and the sub-classes and classes to which they belong. However, each element has an accounting meaning described in the documentation label and the norms references.

"Accuracy" versus "Comparability" and "Taylored to need"

The quality of the data in the ESEF reports rely on different criteria that include "Accuracy" and "Comparability." The major criteria to which all of the other should tend is "Taylored to need": the data is digitalized to be consumed automatically by dedicated analysis software.

Accuracy, for some, seems to be antinomic to Comparability. There is a challenge related to the tradeoff between accuracy and comparability. This trade-off unfortunately creates numerous debates between issuers (in favour of "accuracy"), service providers (more motivated by "comparability") and auditors (guarantying "compliance").

In this respect:

- Using the elements of the base taxonomy is a guarantee for comparability.
- Specific entity disclosures (which require extensions) restrict comparability. They appear to be more "accurate" as they tend to explain the content of the line item which is, very often, no more explicit in the human readable version of the report.

Equivalency and alternative labels

In the ESEF taxonomy, each concept has a single standard and preferred label in each language for display and to help match on searching or tagging.

The entity specific disclosure is, very often, not more than an alternative label.

Alternative labels are sufficiently equivalent in the context of the taxonomy and content to be used for a given concept, and thus might not be exact synonyms. Alternative labels include synonyms, near synonyms, and possibly even narrower terms not deemed needed as concepts with preferred labels.

This is described in the ESEF reporting manual:

[Guidance 1.3.2 Markup of disclosures if the ESEF taxonomy only contains an element that is wider in scope or meaning [last updated: December 2017]

It is possible and recommended to use an element in the ESEF taxonomy that is wider in scope or meaning than the marked-up information if the marked-up report does not contain another disclosure that fully or partially corresponds to the respective taxonomy element.]

Case:

It is accepted that:

- a line item "Derivative" in the human readable layer is tagged as "Non-current derivative financial liabilities" or "Current derivative financial liabilities" and
- a line item "Currency translation reserve" is tagged as an extension while the corresponding exact accounting meaning element is present in the ESEF taxonomy "Reserve of exchange differences on translation."

Is the extension more "accurate"? It sure is an obstacle to comparability. "Currency translation reserve" is just a very acceptable alternative label for "Reserve of exchange differences on translation."

This is just one example, but they are thousands of similar cases in the 2022 ESEF reports!

Does anchoring help?

The anchoring mechanism was introduced to help resolve the ambiguities of the specific entity disclosures by anchoring them to the closest accounting meaning element in the taxonomy.

However, as the search for a tag in the ESEF taxonomy is mostly done by a search by words and has no relation to accounting meanings, the anchoring has no better quality than the tagging itself.

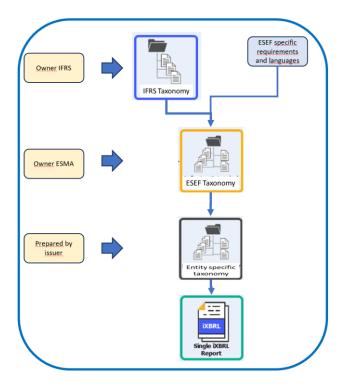
Case:

In the case above, the extension had been anchored to "Equity attributable to owners of parent." The accounting meaning is not wrong but is much too wide as a thorough search in the taxonomy would have shown that the "Currency translation reserve" is part of the class "Accumulated other comprehensive income" which is the element with the closest wider accounting meaning.

And there are thousands of similar cases in the 2022 ESEF reports.

What could be done to improve the quality of tagging?

The ESEF taxonomy is a copy of the IFRS taxonomy. This is one cause of the problem: the IFRS taxonomy is a normative taxonomy (illustrating the IFRS Standards). The ESEF taxonomy should be a reporting taxonomy owned by the regulator ESMA to guide the issuers and their auditors in the correct use of the IFRS taxonomy and the conformance to the RTS.



The ESEF taxonomy is lacking, for the primary financial statements, a proper hierarchy of reportable elements. That would be a structure that is used to organize the financial accounts of a company in a logical and systematic manner. It classifies and groups line items for financial reporting purposes.

Example: Statement

Classes (or categories) Sub classes (or subcategories) Details Each class, sub-class has a name, an accounting meaning, a total and an element « other » for elements not individually significant (when applicable). Each detail has an accounting meaning.

The accounting meaning is given in the documentation label of the taxonomy. It is also referenced to the IFRS standards.

An entity specific element is either:

- A non existing detail or a grouping of details, the wider anchor is then the total of the subclass to which it belongs,
- A non existing subclass or a grouping of subclasses, the wider anchor is then the total of the class to which it belongs.

The classes being the basic accounting concepts, there should not be grouping of classes.

How to improve the ESEF taxonomy?

Classes, subclasses, and details in the IFRS taxonomy

Although the IFRS taxonomy has presentation of primary financial statements, there is no template available or full hierarchical representation on how to group details in classes and sub-classes. The presentation linkbase is extremely limited. It needs to be extended to other concepts in the taxonomy (many of them are Common practice elements) and always need extension by issuers to reproduce their specific statements.

In the balance sheet, the only classes and subclasses that are based on accounting framework are as follows:

STATEMENT	STATEMENT OF FINANCIAL POSITION - Current, Non-current	Instant
Sub Statement	ASSETS	Debit
Class	NON-CURRENT ASSETS	
Class	CURRENT ASSETS	
Sub Statement	EQUITY AND LIABILITIES	Credit
Class	EQUITY	
Class	LIABILITIES	

All issuers line items should be part of these classes (except for balance sheet in order of liquidity which has no current/non-current subclasses).

In the IFRS balance sheet, the current assets presentation is as follows and we see that all line items are not in a class/sub class structure:

STATEMENT	 Other roles 	TATEMENT OF FINANCIAL POSITION - Current, Non-current	 Instant
Class		ASSETS	Debit
Class		CURRENT ASSETS	
Sub-class		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistribunToOwners	tio
Sub-sub-class		CurrentBiologicalAssets	
Sub-sub-class		Inventories	
Sub-sub-class		TradeAndOtherCurrentReceivables	
Sub-sub-class		CurrentTaxAssetsCurrent	
Details		OtherCurrentFinancialAssets	
Details		OtherCurrentNonfinancialAssets	
Sub-sub-class		CashAndCashEquivalents	
Sub-class		$Noncurrent {\sf Assets} Or Disposal {\sf Groups} Classified {\sf AsHeldForSaleOrAsHeldForDistribution} To Owners {\sf Astronomic Structure} and {\sf Astronomic Structure$	5

The two lines "other" are in fact details of a sub-class.

To be complete and to import the classes and sub classes that are listed in role [800100] or other roles in the taxonomy, the current assets would look as follows:

STATEMENT	Other roles	STATEMENT OF FINANCIAL POSITION - Current, Non-current	Instant
Class		ASSETS	Debit
Class		CURRENT ASSETS	
Sub-class		$Current \mbox{Assets} Other \mbox{Than} \mbox{Assets} Or \mbox{Disposal} \mbox{Groups} \mbox{Classified} \mbox{AsHeld} \mbox{For SaleOr} \mbox{AsHeld} \mbox{For Distribution} \mbox{n} \mbox{To} \mbox{Overs} \mbox{AsHeld} \mbox{For SaleOr} \mbox{For SaleOr} \mbox{For SaleOr} \mbox{AsHeld} \mbox{For SaleOr} \mbox{For SaleOr}$	
Sub-sub-class		CurrentBiologicalAssets	
Sub-sub-class		Inventories	
Sub-sub-class		TradeAndOtherCurrentReceivables	
	sub-class in 800100	$Current {\tt Prepayments} {\tt And} {\tt Current} {\tt Accrued} {\tt Income} {\tt Including} {\tt Current} {\tt Contract} {\tt Assets}$	
Sub-sub-class		CurrentTaxAssetsCurrent	
	sub-class in 800100	CurrentFinancialAssets	
Details		OtherCurrentFinancialAssets	
	sub-class in 800100	No TOTAL	
Details		OtherCurrentNonfinancialAssets	
Sub-sub-class		CashAndCashEquivalents	
Sub-class		NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	

The two blue lines are sub-classes that are detailed in role [800100].

The line "No TOTAL" is a subclass in role [800100] described as "Miscellaneous current assets [abstract]" that is not structured as it does not have a total element: it is a flat list of everything else that can be a "Current asset".

A review of the above-described classes shows more discrepancies in the structure:

STATEMENT	 Other roles 	STATEMENT OF FINANCIAL POSITION - Current, Non-current	Instant -	·	-	
Class		ASSETS	Debit		Has total	
Class		CURRENT ASSETS			Has total	Has "other"
Sub-class		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributio nToOwners			Has total	
Sub-sub-class		CurrentBiologicalAssets				
Sub-sub-class		Inventories		Details in 800100	Has total	Has no "other"
Sub-sub-class		TradeAndOtherCurrentReceivables		Details in 800100	Has total	Has no true "other"
	sub-class in 800100	CurrentPrepaymentsAndCurrentAccruedIncomeIncludingCurrentContractAssets		Details in 800100	Has total	Has no "other"
Sub-sub-class		CurrentTaxAssetsCurrent				
	sub-class in 800100	CurrentFinancialAssets			Has total	Has "other" in statemen
Details		OtherCurrentFinancialAssets				
	sub-class in 800100	No TOTAL		Details in 800100	Has no total	Has "other" in statemen
Details		OtherCurrentNonfinancialAssets				
Sub-sub-class		CashAndCashEquivalents		Details in 800100	Has total	Has "other"
Sub-class		NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners		Details in 800100		

As a conclusion, if classes, subclasses, and details were well structured in the ESEF taxonomy, it would ease:

- The search for a tag matching a line item: the matching tag would necessarily be in one of the classes or subclasses,
- The search for a specific entity disclosure anchor: the anchor would necessarily be in the same class or subclass,
- The reduction of entity extensions: the matching of the accounting meaning would be facilitated by the fact that all possible close accounting meanings will be found in the same class or subclass.

What next?

A full example of "better structured" primary financial statements in the ESEF taxonomy can be found in annex I of this document. It contains all the inconsistencies of the present ESEF taxonomy.

It is considered to provide a starting point of what could be a "significant improvement" for reaching a well-structured hierarchical reporting taxonomy (organized clearly by classes and subclasses with well defined accounting meaning).

ANNEX 1: Full hierarchical presentation of statements

	Other roles -		Instant -	· •	*	
lass		ASSETS	Debit		Has total	
Class		NON-CURRENT ASSETS			Has total	Has "other"
Sub-class		PropertyPlantAndEquipment		Details in 800100		Has "other"
Sub-class		InvestmentProperty		Details in 800100	Has total	
	sub-class in 832610	RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty				
	sub-class in 800100	IntangibleAssetsAndGoodwill			Has total	
Sub- Class		Goodwill			Has total	
Sub- Class		IntangibleAssetsOtherThanGoodwill		Details in 800100	Has total	Has "other"
Sub-class		InvestmentAccountedForUsingEquityMethod		Details in 800100	Has total	
	sub-class in 800100	NoncurrentInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod				
	sub-class in 800100	LongtermDeposits				
Sub-class		NoncurrentBiologicalAssets				
Sub-class		NoncurrentReceivables		Details in 800100	Has total	Has no true "other"
	sub-class in 800100	NoncurrentPrepaymentsAndNoncurrentAccruedIncomeIncludingNoncurrentContractAssets			Has total	Has no "other"
Sub-class	545 6455 11 000200	NoncurrentInventories		Details in 800100		indo no otner
Sub-class		DeferredTaxAssets		Details in 000100	nus totai	
Sub-class		CurrentTaxAssetsNoncurrent				
Sub-class				D. 1. 1. 1. 0004.00		
	sub-class in 800100	NoncurrentFinancialAssets		Details in 800100	Has total	Has "other" in stateme
Details		OtherNoncurrentFinancialAssets				
	sub-class in 800100	No TOTAL (NoncurrentNonfinancialAssets)		Details in 800100	Has no total	Has "other" in statem
Details		OtherNoncurrentNonfinancialAssets				
Class		CURRENT ASSETS			Has total	Has "other"
Sub-class		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistribution ToOwners	uti		Has total	
Sub-sub-class		onToOwners CurrentBiologicalAssets				
Sub-sub-class		Inventories		Details in 800100	Has total	Has no "other"
Sub-sub-class		TradeAndOtherCurrentReceivables		Details in 800100		Has no true "other"
Sup-sup-ciass	sub close := 000100					
Cub auto tra	sub-class in 800100	CurrentPrepaymentsAndCurrentAccruedIncomeIncludingCurrentContractAssets		Details in 800100	nas total	Has no "other"
Sub-sub-class		CurrentTaxAssetsCurrent				
	sub-class in 800100	CurrentFinancialAssets			Has total	Has "other" in statem
Details		OtherCurrentFinancialAssets				
	sub-class in 800100	No TOTAL (CurrentNonfinancialAssets)		Details in 800100	Has no total	Has "other" in stateme
Details		OtherCurrentNonfinancialAssets				
Sub-sub-class		CashAndCashEquivalents		Details in 800100	Has total	Has "other"
Sub-class		NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwner	'S	Details in 800100		
lass		EQUITY AND LIABILITIES	Credit			
			creat		Has total	
Class		EQUITY			Has total	
Sub-class		EquityAttributableToOwnersOfParent				
Sub-sub-class		IssuedCapital		Details in 800100	Has total	
Details		SharePremium				
Details		TreasuryShares				
Sub-sub-class		RetainedEarnings		Details in 800100	Has total	
Sub-sub-class		OtherReserves		Details in 800100	Has total	Has no "other"
	sub-sub-class in 800100	AccumulatedOtherComprehensiveIncome		Details in 800100	Has total	
Sub-class		NoncontrollingInterests				
Class		LIABILITIES			Has total	
Sub class		NON-CURRENT LIABILITIES			Has total	Has "other"
Sub-class		NoncurrentProvisions				
Sub-class		NoncurrentProvisionsForEmployeeBenefits				
		OtherLongtermProvisions		Details in 800100	Has total	Has no true "other"
Sub-class	sub class in 000100					Has no true "other"
Cub alar	sub-class in 800100	LongtermBorrowings		Details in 800100		Has no "other"
Sub-class		NoncurrentPayables		Details in 800100	nas total	Has "other"
Sub-class		DeferredTaxLiabilities				
Sub-class		CurrentTaxLiabilitiesNoncurrent				
	sub-class in 800100	NoncurrentFinancialLiabilities		Details in 800100	Has total	Has "other" in stateme
Details		OtherNoncurrentFinancialLiabilities				
	sub-class in 800100	No TOTAL (NoncurrentNonfinancialLiabilities)		Details in 800100	Has no total	Has "other" in stateme
Details		OtherNoncurrentNonfinancialLiabilities				
	sub-class in 832610	NoncurrentLeaseLiabilities				
Sub class		CURRENT LIABILITIES			Has total	Has "other"
Sub-class		CurrentLiabilitiesOtherThanLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale				
		CurrentProvisions				
Sub-sub-class		CurrentProvisionsForEmployeeBenefits				
Sub-sub-class				Dataila i- 000100		Has no true "other"
Sub-sub-class		OtherShorttermProvisions		Details in 800100		Has no true "other"
						Has no true "other"
Sub-sub-class Sub-sub-class	sub-sub-class in 800100	CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowings		Details in 800100		
Sub-sub-class Sub-sub-class Sub-sub-class	sub-sub-class in 800100	TradeAndOtherCurrentPayables		Details in 800100		Has "other"
Sub-sub-class Sub-sub-class	sub-sub-class in 800100					Has "other"
Sub-sub-class Sub-sub-class Sub-sub-class	sub-sub-class in 800100 sub-sub-class in 800100	TradeAndOtherCurrentPayables			Has total	Has "other"
Sub-sub-class Sub-sub-class Sub-sub-class		TradeAndOtherCurrentPayables CurrentTaxLiabilitiesCurrent		Details in 800100	Has total	
Sub-sub-class Sub-sub-class Sub-sub-class Sub-sub-class	sub-sub-class in 800100	TradeAndOtherCurrentPayables CurrentTaxLlabilitiesCurrent CurrentFinancialLlabilities OtherCurrentFinancialLlabilities		Details in 800100 Details in 800100	Has total Has total	
Sub-sub-class Sub-sub-class Sub-sub-class Sub-sub-class Details		TradeAndOtherCurrentPayables CurrentTaxLiabilitieSCurrent CurrentFinancialLiabilities OtherCurrentFinancialLiabilities No TOTAL (CurrentNonfinancialLiabilities)		Details in 800100	Has total Has total	Has "other" in statem
Sub-sub-class Sub-sub-class Sub-sub-class Sub-sub-class	sub-sub-class in 800100 sub-sub-class in 800100	TradeAndOtherCurrentPayables CurrentTaxLiabilitiesCurrent CurrentFinancialLiabilities OtherCurrentFinancialLiabilities No TOTAL (urrentNonfinancialLiabilities) OtherCurrentNonfinancialLiabilities		Details in 800100 Details in 800100	Has total Has total	
Sub-sub-class Sub-sub-class Sub-sub-class Sub-sub-class Details	sub-sub-class in 800100	TradeAndOtherCurrentPayables CurrentTaxLiabilitieSCurrent CurrentFinancialLiabilities OtherCurrentFinancialLiabilities No TOTAL (CurrentNonfinancialLiabilities)		Details in 800100 Details in 800100	Has total Has total	Has "other" in statem

STATEMENT	Other roles			STATEMENT OF INCOME	Jura				
			D		Bala	nce			
		By Functio	By nature	RevenueAndOperatingIncome		credit		Has total	
Class	Super- class in 800200	F	N	Revenue			Details in 800200		Has "other"
CidSS	Cut days in 000200	F	N	RevenueFromSaleOfGoods					nas oullei
	Sub-class in 800200						Details in 800200		
	Sub-class in 800200			RevenueFromRenderingOfServices			Details in 800200		
	Sub-class in 800200			RevenueFromConstructionContracts			Details in 800200		
	Sub-class in 800200			RevenueFromRoyalties		credit	Details in 800200	Has total	
Sub-class		F	N	InterestRevenueCalculatedUsingEffectiveInterestMethod		credit	Details in 800200	Has total	
	Sub-class in 800200			InterestRevenueExpense		credit	Details in 800200	Has total	
Sub-class		F	N	InsuranceRevenue		credit	Details in 800200	Has total	
	Sub-class in 800200			RevenueFromDividends		credit	Details in 800200	Has total	
	Sub-class in 800200			RevenueFromGovernmentGrants			Details in 800200		
	Sub-class in 800200			RevenueFromContractsWithCustomers			Details in 800200		
Class	5ub-class in 800200	F		CostOfSales	debit	create	Details in 800200		
Subtotal		F		GrossProfit		oro dit		Tias total	
Subtotal		F				credit			
	Sub-class in 800200			OtherOperatingIncomeExpense		credit	Details in 800200		Has "other"
	Sub-class in 800201			No TOTAL (OperatingIncome)			Details in 800200	Has no total	Has "other"
	Sub-class in 800200			FeeAndCommissionIncomeExpense		credit	Details in 800200	Has total	
	Sub-class in 800200			TradingIncomeExpense		credit	Details in 800200	Has total	
	Sub-class in 800200			RentalIncome		credit	Details in 800200	Has total	
	Sub-class in 800200			PropertyServiceChargeIncomeExpense			Details in 800200		
Details		F	N	OtherIncome		credit			
Details	Super class in 800300	r			datit	creuit		Hac total	
	Super-class in 800200			OperatingExpenseExcludingCostOfSales	debit		D.4.1	Has total	Line we line to the
	class in 800200			OperatingExpense	debit		Details in 800200		Has no "other"
	Sub-class in 800200			SellingGeneralAndAdministrativeExpense	debit		Details in 800200	Has no total	
Detail		F		DistributionCosts	debit				
Detail		F		AdministrativeExpense	debit				
Detail		F		OtherExpenseByFunction	debit				Has "other" in statemen
	class in 800200			ExpenseByNature	debit		Details in 800200	Has total	Has "other"
Detail	class in 000200		N	ChangesInInventoriesOfFinishedGoodsAndWorkInProgress	debit		Details in 000200	nus totai	nus other
					uebit				Here Weath and the state of the
Detail			N	OtherWorkPerformedByEntityAndCapitalised		credit			Has "other" in statement
Sub-class			N	RawMaterialsAndConsumablesUsed	debit				
Class			N	EmployeeBenefitsExpense	debit		Details in 800200	Has total	Has "other"
	Super-class in 800200			DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLoss	Fdebit				Has no "other"
Class			N	DepreciationAndAmortisationExpense	debit				
	Sub-class in 800200			DepreciationExpense	debit		Details in 800200	Has total	
	Sub-class in 800200			AmortisationExpense	debit		Details in 800200		
Class	505-01833 11 800200		N				Details in 800200		
Class			N	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	debit				
	class in 800200			No TOTAL (ExternalExpense)			Details in 800200		Has "other"
	Sub-class in 800200			InsuranceExpense	debit		Details in 800200	Has total	
	Sub-class in 800200			TaxExpenseOtherThanIncomeTaxExpense	debit		Details in 800200	Has total	
Detail			N	OtherExpenseByNature	debit				Has "other" in statemen
	class in 800200			No TOTAL (GainsLosses)	#N	/A	Details in 822200	Has total	Has no "other"
Detail		F	N	OtherGainsLosses		, credit			
Detail		F	N	InsuranceServiceExpensesFromInsuranceContractsIssued	debit				
		F				and the			
Detail			N	IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceInco		credit			
Subtotal		F	N	ProfitLossFromOperatingActivities		credit			
Detail		F	N	DifferenceBetweenCarryingAmountOfDividendsPayableAndCarryingAmo	с	credit			
Detail		F	N	GainsLossesOnNetMonetaryPosition		credit			
Detail		F	N	${\sf GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortics} and {\sf GainLossArisingFromDerecognitics} and {\sf GainLossAris$	5	credit			
	class in 800200			FinanceIncomeCost		credit	Details in 800200	Has total	Has "other"
Sub-class		F	N	FinanceIncome			Details in 822200		Has "other"
Sub-class		F	N	FinanceCosts	debit		Details in 822200		Has "other"
							Details in 022200	nas total	ing other
Detail		F	N	ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDeterm	Tuebic				
Detail	class in 836600	F		InsuranceFinanceIncomeExpenses		credit			
Detail Detail	class in 836600	F	N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedReco	9	credit			
Detail	class in 836600	F		InsuranceFinanceIncomeExpenses	9				
Detail Detail Detail	class in 836600	F	N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedReco	9 r	credit credit		Has total	
Detail Detail	class in 836600	F F F	N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecop FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInP	9 r	credit credit	Details in 822200	Has total	
Detail Detail Detail Class Detail	class in 836600	F F F	N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecoo FinanceIncomeExpensesFromReinsuranceContractsHeldRecoonisedInP ShareOPProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointyControlledEntitiesAndAs	g r ii	credit credit credit credit	Details in 822200	Has total	
Detail Detail Class Detail Detail Detail	class in 836600	F F F F F	N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecog FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInP ShareOIProfitLossOIAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAs GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAnn	g r ii s	credit credit credit credit credit	Details in 822200	Has total	
Detail Detail Detail Class Detail Detail Detail	class in 836600	F F F F F F	N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecop FinanceIncomeExpensesFromReinsuranceContractsHeldRecopgnisedIMP ShareOProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointtyControlledEntitiesAndAs GainsLosseArisingFromDifferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom	g r ii s d	credit credit credit credit credit credit	Details in 822200	Has total	
Detail Detail Detail Class Detail Detail Detail Detail	class in 836600	F F F F F F F	N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecop FinanceIncomeExpensesFromReinsuranceContractsHeldRecopgnisedIMP ShareOProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAs GainsLosseArisingFromDifferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom HedgingGainsLosseForHedgeOfGroupOfItemsWithOffsettingRiskPositio	g r ii s d	credit credit credit credit credit credit credit	Details in 822200	Has total	
Detail Detail Class Detail Detail Detail Detail Detail Subtotal	class in 836600	F F F F F F	N N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecor FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInP ShareOProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromDidferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom HedgingGainsLosseForHedgeOfGroupOfItemsWithOffsettingRiskPositio ProfitLossBeforeTax	g r ii s d n o	credit credit credit credit credit credit	Details in 822200		
Detail Detail Class Detail Detail Detail Detail Detail Subtotal	class in 836600	F F F F F F F	N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecop FinanceIncomeExpensesFromReinsuranceContractsHeldRecopgnisedIMP ShareOProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAs GainsLosseArisingFromDifferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom HedgingGainsLosseForHedgeOfGroupOfItemsWithOffsettingRiskPositio	g r ii s d	credit credit credit credit credit credit credit	Details in 822200		
Detail Detail Detail Class Detail Detail Detail Detail	class in 836600	F F F F F F F	N N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecor FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInP ShareOProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromDidferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom HedgingGainsLosseForHedgeOfGroupOfItemsWithOffsettingRiskPositio ProfitLossBeforeTax	g r ii s d n o	credit credit credit credit credit credit credit	Details in 822200 Details in 822200		
Detail Detail Detail Class Detail Detail Detail Detail Subtotal Class	class in 836600	F F F F F F F	N N N N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecog FinanceIncomeExpensesFromReinsuranceContractsHeidRecognisedInP ShareOPProfitLossOfAssociatesAndJointVenturesAccountedFortSingEqu OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAs GainsLossesArtisingFromDifferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom HedgingGainsLossesForHedgeOfGroupOfItemsWithOffsettingRiskPositii ProfitLossBeforeTax IncomeTaxExpenseContinuingOperations	g r ii s d n o	credit credit credit credit credit credit credit	Details in 822200 Details in 822200		
Detail Detail Detail Class Detail Detail Detail Detail Subtotal Class Subtotal Class	class in 836600	F F F F F F F	N N N N N N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecog FinanceIncomeExpensesFromReinsuranceContractsIeldRecognisedInP ShareOIProfitLossOfAssociatesAndJointVventuresAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointtyControlledEntitisAndAs GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviousJyRecognisedInOtherComprehensiveIncom HedgingGainsLossesForHedgeOfGroupOfItemsWithOffsettingRiskPositi ProfitLossBeforeTax IncomeTaxExpenseContinuingOperations ProfitLossFromContinuingOperations	g r ii s d n o	credit credit credit credit credit credit credit credit	Details in 822200 Details in 822200		
Detail Detail Detail Class Detail Detail Detail Subtotal Class Subtotal	class in 836600	F F F F F F F F F	N N N N N N N N	InsuranceFinanceIncomeExpenses InsuranceFinanceIncomeExpensesFromInsuranceContractStIssuedRecog FinanceIncomeExpensesFromReinsuranceContractStHeldRecognisedInP ShareOIProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqu OtherIncomeExpenseFromSubsidiariesJointtyControlledEntitiesAndAs GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAn CumulativeGainLossPreviousJyRecognisedInOtherComprehensiveIncom HedgingGainsLosseForHedgeOfGroupOfItemsWithOffsettingRiskPositi ProfitLossBeforeTax IncomeTaxExpenseContinuingOperations ProfitLoss	g r ii s d n o	credit credit credit credit credit credit credit credit	Details in 822200 Details in 822200		

	• Other roles •	STATEMENT OF CASH FLOW - Indirect method)ura				
				ance			
lass		StatementOfCashFlowsAbstract		0			
Class		CashFlowsFromUsedInOperatingActivities		0			
lass		CashFlowsFromUsedInOperations		0			
		ProfitLoss		credit			
Class		AdjustmentsForReconcileProfitLoss	debit		Details in 80030) Has total	Has "other"
	class in 800300	AdjustmentsToReconcileProfitLossOtherThanChangesInWorkingCapital	debit		Details in 80030) Has total	
Detail		AdjustmentsForIncomeTaxExpense	debit				
	sub-class in 800300	AdjustmentsForFinanceIncomeCost		credit	Details in 80030	Hastotal	
Details	305-0833 11 000300	AdjustmentsForFinanceCosts	debit	create	Details in 00050	/ 1183 (0181	
		AdjustmentsForProvisions			Details in 80030		
Sub-class			debit				
	class in 800300	AdjustmentsForDepreciationAndAmortisationExpenseAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	debit		Details in 80030		
Sub-class		AdjustmentsForDepreciationAndAmortisationExpense	debit		Details in 80030		
Sub-class		AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	debit		Details in 80030	2 Has total	
Sub-class		AdjustmentsForLossesGainsOnDisposalOfNoncurrentAssets	debit		Details in 80030	B Has total	
Sub-class		AdjustmentsForFairValueGainsLosses	debit		Details in 80030) Has total	
Detail		AdjustmentsForUnrealisedForeIgnExchangeLossesGains	debit				
Detail		AdjustmentsForUndistributedProfitsOfAssociates		credit			
		AdjustmentsForSharebasedPayments	debit	creare			
Detail							
Detail		OtherAdjustmentsForNoncashItems	debit				Has "other" in statemer
Detail		OtherAdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlow	debit				Has "other" in statemer
Detail		OtherAdjustmentsToReconcileProfitLoss	debit				Has "other" in statemer
	class in 800300	IncreaseDecreaseInWorkingCapital		credit			
Detail		AdjustmentsForDecreaseIncreaseInInventories	debit				
	sub-class in 800300	AdjustmentsForDecreaseIncreaseInTradeAndOtherReceivables	debit		Details in 80030	Has total	
Detail	540-01035 11 000300	AdjustmentsForDecreaseIncreaseInTradeAccountReceivable	debit		Details in 80030		
Detail		AdjustmentsForDecreaseInCreaseInOtherOperatingReceivables	debit				
	sub-class in 800300	AdjustmentsForIncreaseDecreaseInTradeAndOtherPayables	debit		Details in 80030) Has total	
Detail		AdjustmentsForIncreaseDecreaseInTradeAccountPayable	debit				
Detail		AdjustmentsForIncreaseDecreaseInOtherOperatingPayables	debit				
Detail		DividendsReceivedClassifiedAsOperatingActivities	debit				
Detail		DividendsPaidClassifiedAsOperatingActivities		credit			
Detail		InterestReceivedClassifiedAsOperatingActivities	debit	Geuit			
			debit				
Detail		InterestPaidClassifiedAsOperatingActivities		credit			
Detail		IncomeTaxesPaidRefundClassifiedAsOperatingActivities		credit			
Detail		OtherInflowsOutflowsOfCashClassifiedAsOperatingActivities	debit				Has "other" in statemen
Class		CashFlowsFromUsedInInvestingActivities	debit				
	sub-class in 800300	InflowsOfCashFromInvestingActivities	debit				
	sub-class in 800300		debit				
Detail	305-01033 111 000300		debit				
		ProceedsFromSalesOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities					
Detail		ProceedsFromSalesOfIntangibleAssetsClassifiedAsInvestingActivities	debit				
Sub - class		ProceedsFromOtherLongtermAssetsClassifiedAsInvestingActivities	debit		Details in 80030		
Sub - class		CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities	debit		Details in 80030) Has total	
Sub - class		DividendsReceivedClassifiedAsInvestingActivities	debit		Details in 80030) Has total	
Detail		ProceedsFromGovernmentGrantsClassifiedAsInvestingActivities	debit				
Detail		OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	debit				
Detail		CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	debit				
Detail		OtherCashReceiptsFromSalesOfInterestsInJointVenturesClassifiedAsInvestingActivities	debit				
Detail		$Cash {\tt Receipts From Future Contracts Forward Contracts Option Contracts {\tt And Swap Contracts Classified As {\tt Investing Activities}} and {\tt Activities} and {\tt A$	debit				
Detail		InterestReceivedClassifiedAsInvestingActivities	debit				
	sub-class in 800300	OutflowsOfCashFromInvestingActivities		credit			
		OutflowsOfCashFromInvestingActivities PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets		credit credit			
Sub - class	sub-class in 800300 sub-class in 800300	$Purchase Of {\tt PropertyPlant} And {\tt EquipmentIntangible} Assets Other {\tt ThanGoodwillInvestmentPropertyAndOther} Noncurrent Assets {\tt PropertyPlant} And {\tt PropertyPlant} An$		credit	Details in 20020) Has total	
Sub - class		PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities		credit credit	Details in 80030) Has total	
Detail		PurchaseOPropertyPlantAndEquipmentIntangDieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOthangDieAssetSGassifiedAsInvestingActivities		credit credit credit	Details in 80030) Has total	
Detail Detail		PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOfTrangibleAssetsClassifiedAsInvestingActivities CashFlowsIsedInObtaIningControlIOFSubsidiariesOfOtherBusinessesClassifiedAsInvestingActivities		credit credit credit credit	Details in 80030) Has total	
Detail		PurchaseOPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities CashFlowsUsedDroblaningControlOfSubsidiariesOOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntbitesClassifiedAsInvestingActivities		credit credit credit	Details in 80030) Has total	
Detail Detail		PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOfTrangibleAssetsClassifiedAsInvestingActivities CashFlowsIsedInObtaIningControlIOFSubsidiariesOfOtherBusinessesClassifiedAsInvestingActivities		credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities CashFlowsUsedDroblaningControlOfSubsidiariesOOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntbitesClassifiedAsInvestingActivities		credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOfthanetGlassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquivFlowerStabilitiesClassifiedAsInvestingActivities PurchaseOftherutongterMeetsClassifiedAsInvestingActivities PurchaseOftherutongterMeetsClassifiedAsInvestingActivities PurchaseOftherLongterMeetsClassifiedAsInvestingActivities		credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntanplieAssetSdtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOftranspileAssetSdassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSbubidiniesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEgityOrObetInstrumentSOIDherEnditesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEgityOrObetInstrumentSOIDherEnditesClassifiedAsInvestingActivities PurchaseOfOtherLongtermAssetSdassifiedAsInvestingActivities		credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlandhadEguipmentIntanglieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlandhadEguipmentIntanglieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlandhadEguipmentIntanglieAssiteSotherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlandhadEguipmentIntanglieAssetSotherThanGoodwillinvestingActivities CashFlowsUsedInObtainingControlOSubaldiarisoProtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrbebtInstrumersClassifiedAsInvestingActivities OtherCashPaymentSToAcquireInterrestInJointVenturesClassifiedAsInvestingActivities PurchaseOProtections PurchaseOProtections CashPaymentSToAcquireInterrestInJointVenturesClassifiedAsInvestingActivities CashPaymentSToAcquireInterrestInJointVenturesClassifiedAsInvestingActivities CashPaymentSToAcquireInterrestInStrumentsOptionContractAsIndStayOcontractsClassifiedAsInvestingActivities		credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOftmanetClassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireTerRentStoAlorHerBusiClassifiedAsInvestingActivities OtherCashPaymentSToAcquireTerRentStoAlorHerBusiClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities		credit credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntanplieAssetSiDterThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashForwsUsedInObtainingControlOSbubidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEpityOPoebtinstrumentSOPOmetFinuticesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEpityOPoebtinstrumentSOPOmetFinuticesClassifiedAsInvestingActivities CashAvanceSAPOmentSToAcquireEpityPerterStaniseGlassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities		credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOftmanetClassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireTerRentStoAlorHerBusiClassifiedAsInvestingActivities OtherCashPaymentSToAcquireTerRentStoAlorHerBusiClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities CashAdvancesAndLaansMadeToOtherPatiesClassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities	debit	credit credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	Has "other" in statemer
Detail Detail Detail Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentIntanplieAssetSiDterThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashForwsUsedInObtainingControlOSbubidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEpityOPoebtinstrumentSOPOmetFinuticesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEpityOPoebtinstrumentSOPOmetFinuticesClassifiedAsInvestingActivities CashAvanceSAPOmentSToAcquireEpityPerterStaniseGlassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities CashAvanceSAPOmetFinutioneParineEclassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities	debit debit	credit credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	Has "other" in statemer
Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentInangbieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentInangbieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentInangbieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentInangbieAssetSOtherThanGoodwillinvestingActivities CashPaymentSToAcquireEquityOrbebtInstrumentSolOtherEntitiesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrbebtInstrumentSolOtherEntitiesClassifiedAsInvestingActivities CashPaymentSToAcquireEquityOrbebtInstrumentSolOtherEntitiesClassifiedAsInvestingActivities CashPaymentSToAcquireEquityOrbebtInstrumentSolOtherEntitiesClassifiedAsInvestingActivities CashPaymentSToAcquireInterestInJointYVenturesClassifiedAsInvestingActivities CashPaymentSToAcquireInterestInSolorityOnicOntractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentSTorfutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities IncomeTaxesPaldBetundClassifiedAsInvestingActivities DeterInforMostUntowoOftasifiedAsInvestingActivities		credit credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	Has "other" in statemer
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail		PurchaseOPropertyPlantAndEquipmentIntanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentIntanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOftnopertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSbubidiariesOrOtherBusinessetClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOdDitherEutilesClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOdSinfiedAsInvestingActivities CashPaymentsToAcquireEquityOrDebtInstrumentsOdSinfiedAsInvestingActivities CashPaymentsToAcquireEquityOrDebtInstrumentsOdSinfiedAsInvestingActivities CashPaymentsToFutureContractsPorvardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsTorFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities IntoresTayPaindExasifiedAsInvestingActivities CashPaymentsTorFutureContractServestingActivities CashPaymentsTorFutureContractsDevestingActivities CashPaymentsTorFutureContractServestingActivities CashPaymentsTorFutureContractServestingActivities CashPaymentsTorFutureContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsTorFutureContractsOptionEcontractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsTorFutureContractsOptionEcontractsAndSwapCont	debit	credit credit credit credit credit credit credit credit credit credit			Has "other" in statemer
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class		PurchaseOPropertyPlantAndEquipment(Trans)tileAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipment(Trans)tileAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipment(Trans)tileAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets CashPoweltsEdnOthalinogControlOSbubildinesOPOtherBusinessesClassifiedAstinvestingActivities OtherCashPaymentSToAcquireEquityOrbebtInstrumentSoOtherEntitlesClassifiedAstinvestingActivities OtherCashPaymentSToAcquireEquityOrbebtInstrumentSoOtherEntitlesClassifiedAstinvestingActivities CashPaymentSToAcquireEquityOrbebtInstrumentSoOtherEntitlesClassifiedAstinvestingActivities CashPaymentSToAcquireEquityOrbebtInstrumentSoOtherEntitlesClassifiedAstinvestingActivities CashPaymentSToAcquireEquityOrbebtInstrumentSoOtherEntitlesClassifiedAstinvestingActivities CashPaymentSToAcquireEntitiesObionContractsAndSwapContractsClassifiedAsInvestingActivities InterrestPailClassifiedAsInvestingActivities OtherInformSouthowoOtherSatifiedAsInvestingActivities OtherInformSouthowoOtherSatifiedAsInvestingActivities CashPaymentSouthowoOtherSatifiedAsInvestingActivities OtherInformSouthowoOtherSatifiedAsInvestingActivities CashPaymentSouthowoOtherSatifiedAsInvestingActivities CherinformSouthowoOtherSatifiedAsInvestingActivities CherinformSouthowoOtherSatifiedAsInvestingActivities	debit debit debit	credit credit credit credit credit credit credit credit credit credit	Details in 80030	Has total	
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Sub - class Detail		PurchaseOPropertyPlantAndEquipmentInangDieAesetSdherThanGoodwillinvestmentPropertyAndOtherNoncurrentAsets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFowsitesdThotaningControlOSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireQintyOrObetInstrummentSOfOtherEntisticsCashEndAsInvestingActivities OtherCashPaymentSToAcquireQintyOrObetInstrummentSOfOtherEntisticsCashEndAsInvestingActivities CashAvanceSAnduareMathoreartingActivities CashAvanceSAnduareMathoreartingActivities CashAvanceSAnduareMathoreartingActivities CashAvanceSAnduareMathoreartingActivities InteresPaidClassifiedAsInvestingActivities InteresPaidClassifiedAsInvestingActivities CashAvanceSAnduareMathoreartingActivities CashAvanceSAnduareMathoreartingActivities CashAvanceSAnduareMathoreartingActivities OtherInforesOntInsolutionSandLessifiedAsInvestingActivities CashFlowsFortuneSandLessifiedAsInvestingActivities ProceedsfromChangesInforMovernHipInterestSInSubsidiaries ProceedsfromSusingSthures ProceedsfromSusingSthure	debit debit debit debit	credit credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Sub - class		PurchaseOPropertyPlantAndEquipmentIntanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentIntanglieAssitsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSbubidiariesOrOtherEvaluessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrObehtInstrumentSOOtherEvaluessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrObehtInstrumentSOOtherEvaluesClassifiedAsInvestingActivities PurchaseOtherLongtermAssetsClassifiedAsInvestingActivities CashPaymentSToAcquireEquityOrObehtInstrumentSOOtherEvaluesClassifiedAsInvestingActivities CashPaymentSToAcquireEquityOrobehtInstrumentSOOtherEvaluesClassifiedAsInvestingActivities CashPaymentSToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentSToFutureContractSIngActivities CashFowsOntClassifiedAsInvestingActivities CashFowStorOthangeLinoRestIngActivities CashFowStorOthangeLinoRestIngActivities CashFowStorOthangeLinoRestIngActivities ProceedsFromChangeLinoRestIngActivities ProceedsFromChangeLinoRestIngLinoRestLinoLinoLinoLinoLinoLinoLinoLinoLinoLino	debit debit debit debit debit	credit credit credit credit credit credit credit credit credit credit) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub - class Detail Sub - class Detail		PurchaseOPropertyPlantAndEquipmentItranglibeAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAAInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAAInvestingActivities CashPoweltsedInObtainingControlOSubsidiariesOPOtherBusinessesClassifiedAAInvestingActivities OtherCashPaymentSOAcquireEquityOrDebtInstrumentSoOtDtherEntitiesClassifiedAAInvestingActivities OtherCashPaymentSOAcquireEquityOrDebtInstrumentSoOtDtherEntitiesClassifiedAAInvestingActivities CashPaymentSOAcquireEquityOrDebtInstrumentSoOtDtherEntitiesClassifiedAAInvestingActivities CashPaymentSoAcquireEquityOrDebtInstrumerSClassifiedAAInvestingActivities CashPaymentSoAcquireEquityOnoContractSoIncontractSAIndSwapContractsClassifiedAaInvestingActivities CashPaymentSorFutureContractSorwardContractSoIncontractsAIndSwapContractsClassifiedAaInvestingActivities InterestPailClassifiedAAInvestingActivities DetertInflowSouthowsOfCashClassifiedAAInvestingActivities CashPaymentSorToureContractSouteRestIndExtities ProceedsFromLessingOtherEquityInstruments ProceedsFromIssuingOtherEquityInstruments ProceedsFromExormaticClassifiedAFinancingActivities	debit debit debit debit	credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Sub - class		PurchaseOPropertyPlantAndEquipmentIntanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentIntanglieAssitsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSbubidiariesOrOtherEvaluessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrObehtInstrumentSOOtherEvaluessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrObehtInstrumentSOOtherEvaluesClassifiedAsInvestingActivities PurchaseOtherLongtermAssetsClassifiedAsInvestingActivities CashPaymentSToAcquireEquityOrObehtInstrumentSOOtherEvaluesClassifiedAsInvestingActivities CashPaymentSToAcquireEquityOrobehtInstrumentSOOtherEvaluesClassifiedAsInvestingActivities CashPaymentSToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentSToFutureContractSIngActivities CashFowsOntClassifiedAsInvestingActivities CashFowStorOthangeLinoRestIngActivities CashFowStorOthangeLinoRestIngActivities CashFowStorOthangeLinoRestIngActivities ProceedsFromChangeLinoRestIngActivities ProceedsFromChangeLinoRestIngLinoRestLinoLinoLinoLinoLinoLinoLinoLinoLinoLino	debit debit debit debit debit	credit credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	
Detail Detail Detail Detail Detail Detail Detail Detail Detail Cetail Cetail Sub - class Detail Sub - class Detail		PurchaseOPropertyPlantAndEquipmentItranglibeAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAAInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAAInvestingActivities CashPoweltsedInObtainingControlOSubsidiariesOPOtherBusinessesClassifiedAAInvestingActivities OtherCashPaymentSOAcquireEquityOrDebtInstrumentSoOtDtherEntitiesClassifiedAAInvestingActivities OtherCashPaymentSOAcquireEquityOrDebtInstrumentSoOtDtherEntitiesClassifiedAAInvestingActivities CashPaymentSOAcquireEquityOrDebtInstrumentSoOtDtherEntitiesClassifiedAAInvestingActivities CashPaymentSoAcquireEquityOrDebtInstrumerSClassifiedAAInvestingActivities CashPaymentSoAcquireEquityOnoContractSoIncontractSAIndSwapContractsClassifiedAaInvestingActivities CashPaymentSorFutureContractSorwardContractSoIncontractsAIndSwapContractsClassifiedAaInvestingActivities InterestPailClassifiedAAInvestingActivities DetertInflowSouthowsOfCashClassifiedAAInvestingActivities CashPaymentSorToureContractSouteRestIndExtities ProceedsFromLessingOtherEquityInstruments ProceedsFromIssuingOtherEquityInstruments ProceedsFromExormaticClassifiedAFinancingActivities	debit debit debit debit debit	credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Sub - class Detail Sub - class		PurchaseOPropertyPlantAndEquipmentInangDieAssetSichterThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentInangDieAssetSichterThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashPowsUsedThotangDieAssetSicasifiedAsInvestingActivities CashPowsUsedThotangDieAssetSicasifiedAsInvestingActivities OtherCashPaymentsToAcquireEntrentSinDointVenturesClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEntrentSinDointVenturesClassifiedAsInvestingActivities CashAvanceShutoansMadeToOtherArritesClassifiedAsInvestingActivities CashAvanceShutoansMadeToOtherArritesClassifiedAsInvestingActivities CashAvanceShutoansMadeToOtherArritesClassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities CashAvanceShutoansMadeToOtherArritesClassifiedAsInvestingActivities InterestPaidClassifiedAsInvestingActivities CashFowsControlSocIficationQuivities ProceedsfromSouthousoDCashClassifiedAsInvestingActivities ProceedsfromSouthousoDCashClassifiedAsInvestingActivities ProceedsfromSouthousoDCashClassifiedAsInvestingActivities ProceedsfromSouthonsentDipInterestSinSubsidiaries ProceedsfromSouthoutingActivities ProceedsfromSouthoutingAstivities ProceedsfromSouthoutingLastifiedAsFinancingActivit	debit debit debit debit debit	credit credit credit credit credit credit credit credit credit	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Sub - class Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentInangDieAesetSdherThanGoodwillinvestmentPropertyAndOtherNorcurrentAsets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsUsedInOtaningControlOS/subiliariesOrOtherRusinesesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquipyOrDebtInstrumentSOIDPerformaticsClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquiptyOrDebtInstrumentSOIDPerformaticsClassifiedAsInvestingActivities CashAvancesAnd.coamMadieToCotherPriseClassifiedAsInvestingActivities CashAvancesAnd.coamMadieToCotherPriseClassifiedAsInvestingActivities CashAvancesAnd.coamMadieToCotherPriseClassifiedAsInvestingActivities IncomeTaxesPaidRefundClassifiedAsInvestingActivities OthererShiftCashClassifiedAsInvestingActivities OtherGashPaymentsTo-FutureContractSPRASHINES CashAvancesAndCashIndeAsInvestingActivities IncomeTaxesPaidRefundClassifiedAsInvestingActivities ProceedsfromIssuingShares ProceedsfromIssuingShares ProceedsfromIssuingShares ProceedsfromIssuingShares ProceedsfromIssuingShares ProceedsfromIssuingShares ProceedsfromIssuingShares PaymentsTo/ChangeslindownenhipInterestsInSubsidiaries PaymentsTo/Changeslindo	debit debit debit debit debit	credit cr	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Sub - class Detail Detail Detail Detail Detail Detail Detail		PurchaseOPPropertyPlantAndEquipmentInangibleAssetSiDtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOIPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsUsedInObtainingControlOSbubidiariesOrOtherBusinessetClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrDerbitInstrumentSOIDtherEntBusiceScashifedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrDerbitInstrumentSOIDtherEntBusiceScashifedAsInvestingActivities CashPaymentSToAcquireEquityOrDerbitInstrumentSOIDtherEntBusiceScashifedAsInvestingActivities CashPaymentSToFucquireEquityOrDerbitInstrumentSOIDtherEntBusiceScashifedAsInvestingActivities CashPaymentSToFutureContractsForwardContractsOptionContractsClassifiedAsInvestingActivities CashPaymentSToFutureContractsEorwardContractsOptionContractsClassifiedAsInvestingActivities CashPaymentSToFutureContractSoptionContractsOptionContractsClassifiedAsInvestingActivities CashPaymentSToFutureContractSoptionContractsOptionEcontractsClassifiedAsInvestingActivities CashPaymentSToFutureContractSoptionEcontractsOptionEcontractsClassifiedAsInvestingActivities CashPaymentSToFutureContractifiedAsInvestingActivities CashPaymentSToFutureStoptionEcontractsDabidiaries ProceedsTromChangeInDiversityInterrestsInSubsidiaries ProceedsTromChangeInDiversityInterrestsInSubsidiaries ProceedsTromChang	debit debit debit debit debit	credit cr	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub- class Detail		PurchaseOPropertyPlantAndEquipmentItanaplieAssetSotUberThanGoodwillinvestmentPropertyAndOtherkoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAstinvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAstinvestingActivities CashPownetsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities OtherCashPoymentsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities OtherCashPoymentsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities CashPoymentsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities CashPoymentsToAcquireEntitySotasifiedAstinvestingActivities CashPoymentsToAcquireInterrestStoJOtionContractSAndSoxpOcntractsClassifiedAsInvestingActivities CoshPoymentsToAcquireInterrestStoJOtionContractSAndSoxpOcntractsClassifiedAsInvestingActivities CoshPoymentsToAcquireInterAstingActivities ConvertingEntityOnentInterrestInSubsidiaries ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEnde	debit debit debit debit debit	credit cr	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Cass Detail Sub- class Detail Detail Detail Detail Detail Detail Detail Detail Sub- class		PurchaseOPropertyPlantAndEquipmentInanglieAssetSidtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFowsUsedInObtainingControlOSbubiliariesOrOtherHusinessesClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquipmentSToAcquireInterestsInOintVenturesClassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashFowsTontBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities PaymentsFromChangesinOwnenshipInterestsinSubidiaries	debit debit debit debit debit	credit cr	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Sub - class Detail Detail Detail Detail Detail Detail		PurchaseOPropertyPlantAndEquipmentItanaplieAssetSotUberThanGoodwillinvestmentPropertyAndOtherkoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAstinvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAstinvestingActivities CashPownetsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities OtherCashPoymentsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities OtherCashPoymentsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities CashPoymentsToAcquireEquityOrbebtinstrumentSotOtherEntitiesClassifiedAstinvestingActivities CashPoymentsToAcquireEntitySotasifiedAstinvestingActivities CashPoymentsToAcquireInterrestStoJOtionContractSAndSoxpOcntractsClassifiedAsInvestingActivities CoshPoymentsToAcquireInterrestStoJOtionContractSAndSoxpOcntractsClassifiedAsInvestingActivities CoshPoymentsToAcquireInterAstingActivities ConvertingEntityOnentInterrestInSubsidiaries ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEndeAsFinancingActivities ProceedsFromExaurGastingEnde	debit debit debit debit debit	credit cr	Details in 80030) Has total	Has "other" in stateme
Detail Detail Detail Detail Detail Detail Detail Detail Detail Class Detail Sub - class Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub - class		PurchaseOPropertyPlantAndEquipmentInanglieAssetSidtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFowsUsedInObtainingControlOSbubiliariesOrOtherHusinessesClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquipmentSToAcquireInterestsInOintVenturesClassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashAvancesAndonasMadeToOtherArineEcassifiedAsInvestingActivities CashFowsTontBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities ProceedSfromBeatInFinancingActivities PaymentsFromChangesinOwnenshipInterestsinSubidiaries	debit debit debit debit debit	credit cr	Details in 80030) Has total	Has "other" in statemen Has "other" in statemen
Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub-class Detail Detail Detail Detail Detail Detail Sub-class Detail Detail Sub-class Detail Sub-class Detail Deta		PurchaseOPPropertyPlantAndEquipmentInangDieAssetSOtherThanGoodwillinvestmentPropertyAndOtherNorcurrentAssetS PurchaseOPPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsitzedThotangDieAssetClassifiedAsInvestingActivities CashFlowsitzedThotaningControlOShabidiariesOrOtherRisultessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrDebutInstrumentSOIDeferfoitusCassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrDebutInstrumentSOIDeferfoitusCassifiedAsInvestingActivities CashAvancestandoansMadioToOherPrintesClassifiedAsInvestingActivities CashAvancestandoansMadioToOherPrintesClassifiedAsInvestingActivities InterestPuidCassifiedAsInvestingActivities DitercestPaymentSToFutureContractSOptionContractSOptionContractSOptionEcontractSOptionContreactSOptionContractSOptionContractSOptionContractSOpti	debit debit debit debit debit	credit cr	Details in 80030 Details in 80030) Has total	Has "other" in statemen Has "other" in statemen
Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub- class Detail		PurchaseOPropertyPlantAndEquipmentInangDieAssetSichterThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashPowsUsedInObtainingControlOSbubidiariesOrOtherBudinessetClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEquipyOpebultstrummentSOPotherBudinessetClassifiedAsInvestingActivities OtherCashPaymentsToAcquireEntyOpebultstrummentSOPotherBudinessetClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashAvanceAndu.aaarMadioToOherPrainteClassifiedAsInvestingActivities CashFowoForndNetGatFinancingActivities ProceedsfromBorewingClassifiedAsFinancingActivities ProceedsfromBorewingClassifiedAsFinancingActivities ProceedsfromBorewingClassifiedAsFinancingActivities PaymentsToAcquireOherewingClassifiedAsFinancingActivities PaymentsToAcquireOherewingClassifiedAsFinancingActivities PaymentsToAcquireO	debit debit debit debit debit	credit cr	Details in 80030 Details in 80030) Has total	Has "other" in statemen Has "other" in statemen
Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub-class Detail		PurchaseOPropertyPlantAndEquipmentInanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentInanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashPownetsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities OtherCashPownetsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities OtherCashPownetsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities CashPaymentsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities CashPaymentsToAcquireInterestinJointVouresClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities ProceedsFromIsauingShares ProceedsFromEaronspaceDowernmentSpatistobiolaries ProceedsFromEaronspaceDowernmentSpatterestinSclubisdiaries PaymentsToForonigracIsasifiedAsFinancingActivities PaymentsToForonigracIsasifiedAsFinancingActivitites PaymentsToForo	debit debit debit debit debit	credit cr	Details in 80030 Details in 80030) Has total	Has "other" in statemer Has "other" in statemer
Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub - class Detail Detail Detail Detail Detail Sub - class Detail Detail Sub - class Detail Detail Sub - class Detail Det		PurchaseOPropertyPlantAndEquipmentInangDieAssetSichterThanGoodwillinvestmentPropertyAndOtherNoncurrentAssetS PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashFlowsUsedInOtaningControlOSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrbehtInstrumentSOIDHerEntisteSCashIedAsInvestingActivities OtherCashPaymentSToAcquireEquityOrbehtInstrumentSOIDHerEntisteScashIedAsInvestingActivities CashAvanceShuo anarMadio ColonePraineEclassifiedAsInvestingActivities InterresPailClassifiedAsInvestingActivities Other CashPaymentForFutureContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities ProceedSfromIssuingOtherEquipInstruments ProceedSfromIssuingOtherEquipInstruments ProceedSfromIssuingOtherEquipInstruments PaymentsForeNangesIndoAsInteningActivities PaymentsForeChangesIndoAsInancingActivities PaymentsForeChangesIndoAsInancingActivities PaymentsForeChangesIndoAsInancingActivities PaymentsForeChangesIndoAsInancingActivities PaymentsForeChangeS	debit debit debit debit debit debit	credit cr	Details in 80030 Details in 80030) Has total	Has "other" in statemen Has "other" in statemen
Detail Detail Detail Detail Detail Detail Detail Detail Detail Detail Sub - class Detail Deta		PurchaseOPropertyPlantAndEquipmentInanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentInanglieAssetsOtherThanGoodwillinvestmentPropertyAndOtherNoncurrentAssets PurchaseOPropertyPlantAndEquipmentClassifiedAsInvestingActivities CashPownetsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities OtherCashPownetsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities OtherCashPownetsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities CashPaymentsToAcquireEquityOrbebt/nstrumentSolDtherEntitiesClassifiedAsInvestingActivities CashPaymentsToAcquireInterestinJointVouresClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities CashPaymentsToFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities ProceedsFromIsauingShares ProceedsFromEaronspaceDowernmentSpatistobiolaries ProceedsFromEaronspaceDowernmentSpatterestinSclubisdiaries PaymentsToForonigracIsasifiedAsFinancingActivities PaymentsToForonigracIsasifiedAsFinancingActivitites PaymentsToForo	debit debit debit debit debit	credit cr	Details in 80030 Details in 80030) Has total	Has "other" in statemen Has "other" in statemen