For an ESEF reporting taxonomy

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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

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 taxonomy components that provide the meaning for facts in an XBRL report. Taxonomies may contain a very rich set of information, including multi-language labels, links (known as references) 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 generic-specific "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 class-member.

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 trade-off 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.

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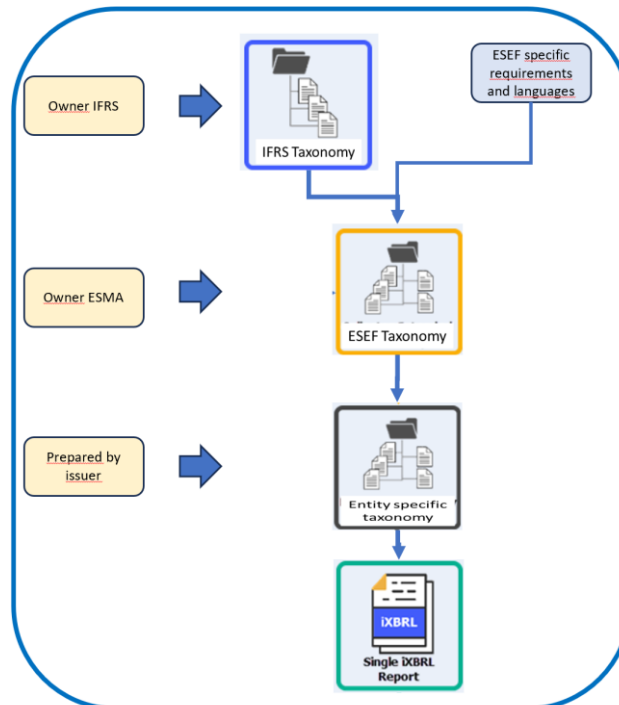
The ESEF taxonomy is lacking, for the primary financial statements, a proper hierarchy of reportable elements. That would be a structure that is used to organize the financial accounts of a company in a logical and systematic manner. It classifies and groups line items for financial reporting purposes.

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	STATEMENT OF FINANCIAL POSITION - Current, Non-current	Instant
Class		ASSETS	Debit
Class		CURRENT ASSETS	
Sub-class		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	
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		NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	

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		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	
Sub-sub-class		CurrentBiologicalAssets	
Sub-sub-class		Inventories	
Sub-sub-class		TradeAndOtherCurrentReceivables	
	sub-class in 800100	CurrentPrepaymentsAndCurrentAccruedIncomeIncludingCurrentContractAssets	
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		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners				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 statement
Details		OtherCurrentFinancialAssets					
	sub-class in 800100	No TOTAL			Details in 800100	Has no total	Has "other" in statement
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

STATEMENT	Other roles	STATEMENT OF FINANCIAL POSITION - Current, Non-current	Instant		Has total	Has "other"
Class		ASSETS	Debit		Has total	
Class		NON-CURRENT ASSETS			Has total	Has "other"
Sub-class		PropertyPlantAndEquipment		Details in 800100	Has total	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		NoncurrentInventories		Details in 800100	Has total	
Sub-class		DeferredTaxAssets				
Sub-class		CurrentTaxAssetsNoncurrent				
	sub-class in 800100	NoncurrentFinancialAssets		Details in 800100	Has total	Has "other" in statement
Details		OtherNoncurrentFinancialAssets				
	sub-class in 800100	No TOTAL (NoncurrentNonfinancialAssets)		Details in 800100	Has no total	Has "other" in statement
Details		OtherNoncurrentNonfinancialAssets				
Class		CURRENT ASSETS			Has total	Has "other"
Sub-class		CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners			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 statement
Details		OtherCurrentFinancialAssets				
	sub-class in 800100	No TOTAL (CurrentNonfinancialAssets)		Details in 800100	Has no total	Has "other" in statement
Details		OtherCurrentNonfinancialAssets				
Sub-class		CashAndCashEquivalents		Details in 800100	Has total	Has "other"
Sub-class		NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners		Details in 800100		
Class		EQUITY AND LIABILITIES	Credit			
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				
Sub-class		OtherLongtermProvisions		Details in 800100	Has total	Has no true "other"
	sub-class in 800100	LongtermBorrowings		Details in 800100	Has total	Has no "other"
Sub-class		NoncurrentPayables		Details in 800100	Has total	Has "other"
Sub-class		DeferredTaxLiabilities				
Sub-class		CurrentTaxLiabilitiesNoncurrent				
	sub-class in 800100	NoncurrentFinancialLiabilities		Details in 800100	Has total	Has "other" in statement
Details		OtherNoncurrentFinancialLiabilities				
	sub-class in 800100	No TOTAL (NoncurrentNonfinancialLiabilities)		Details in 800100	Has no total	Has "other" in statement
Details		OtherNoncurrentNonfinancialLiabilities				
	sub-class in 832610	NoncurrentLeaseLiabilities				
Sub class		CURRENT LIABILITIES			Has total	Has "other"
Sub-class		CurrentLiabilitiesOtherThanLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale				
Sub-sub-class		CurrentProvisions				
Sub-sub-class		CurrentProvisionsForEmployeeBenefits				
Sub-sub-class		OtherShorttermProvisions		Details in 800100	Has total	Has no true "other"
	sub-sub-class in 800100	CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowings		Details in 800100	Has total	Has no true "other"
Sub-sub-class		TradeAndOtherCurrentPayables		Details in 800100	Has total	Has "other"
Sub-sub-class		CurrentTaxLiabilitiesCurrent				
	sub-sub-class in 800100	CurrentFinancialLiabilities		Details in 800100	Has total	
Details		OtherCurrentFinancialLiabilities				Has "other" in statement
	sub-sub-class in 800100	No TOTAL (CurrentNonfinancialLiabilities)		Details in 800100	Has total	
Details		OtherCurrentNonfinancialLiabilities				Has "other" in statement
	sub-sub-class in 851100	BankOverdraftsClassifiedAsCashEquivalents				
	sub-sub-class in 832610	CurrentLeaseLiabilities				
Sub- Class		LiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale				

STATEMENT	Other roles	By Function	By nature	STATEMENT OF INCOME	Duration Balance			
	Super- class in 800200			RevenueAndOperatingIncome	credit		Has total	
Class		F	N	Revenue	credit	Details in 800200	Has total	Has "other"
	Sub-class in 800200			RevenueFromSaleOfGoods	credit	Details in 800200	Has total	
	Sub-class in 800200			RevenueFromRenderingOfServices	credit	Details in 800200	Has total	
	Sub-class in 800200			RevenueFromConstructionContracts	credit	Details in 800200	Has total	
	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	credit	Details in 800200	Has total	
	Sub-class in 800200			RevenueFromContractsWithCustomers	credit	Details in 800200	Has total	
Class		F		CostOfSales	debit	Details in 800200	Has total	
Subtotal		F		GrossProfit	credit			
	Sub-class in 800200			OtherOperatingIncomeExpense	credit	Details in 800200	Has total	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	credit	Details in 800200	Has total	
Details		F	N	OtherIncome	credit			
	Super-class in 800200			OperatingExpenseExcludingCostOfSales	debit		Has total	
	class in 800200			OperatingExpense	debit	Details in 800200	Has total	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 statement
	class in 800200			ExpenseByNature	debit	Details in 800200	Has total	Has "other"
Detail			N	ChangesInInventoriesOfFinishedGoodsAndWorkInProgress	debit			
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			DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossF	debit			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	Has total	
Class			N	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	debit	Details in 800200	Has total	
	class in 800200			No TOTAL (ExternalExpense)		Details in 800200	Has no total	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 statement
	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			
Detail		F	N	IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceIncor	credit			
Subtotal		F	N	ProfitLossFromOperatingActivities	credit			
Detail		F	N	DifferenceBetweenCarryingAmountOfDividendsPayableAndCarryingAmc	credit			
Detail		F	N	GainsLossesOnNetMonetaryPosition	credit			
Detail		F	N	GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortis	credit			
	class in 800200			FinanceIncomeCost	credit	Details in 800200	Has total	Has "other"
Sub-class		F	N	FinanceIncome	credit	Details in 822200	Has total	Has "other"
Sub-class		F	N	FinanceCosts	debit	Details in 822200	Has total	Has "other"
Detail		F	N	ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDetermi	debit			
	class in 836600			InsuranceFinanceIncomeExpenses	credit			
Detail		F	N	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecog	credit			
Detail		F	N	FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInPr	credit			
Class		F	N	ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEqui	credit	Details in 822200	Has total	
Detail		F	N	OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAss	credit			
Detail		F	N	GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAnd	credit			
Detail		F	N	CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncom	credit			
Detail		F	N	HedgingGainsLossesForHedgeOfGroupOfItemsWithOffsettingRiskPositic	credit			
Subtotal		F	N	ProfitLossBeforeTax	credit			
Class			N	IncomeTaxExpenseContinuingOperations	debit	Details in 822200	Has total	
Subtotal			N	ProfitLoss	credit			
Class		F	N	ProfitLossFromContinuingOperations	credit			
Class		F	N	ProfitLossFromDiscontinuedOperations	credit			
Class		F	N	ProfitLossAttributableToOwnersOfParent	credit			
Class		F	N	ProfitLossAttributableToNoncontrollingInterests	credit			

STATEMENT	Other roles	STATEMENT OF CASH FLOW – Indirect method	Duration Balance	Notes
Class		StatementOfCashFlowsAbstract	0	
Class		CashFlowsFromUsedInOperatingActivities	0	
Class		CashFlowsFromUsedInOperations	0	
		ProfitLoss	credit	
Class		AdjustmentsForReconcileProfitLoss	debit	Details in 800300 Has total Has "other"
	class in 800300	AdjustmentsToReconcileProfitLossOtherThanChangesInWorkingCapital	debit	Details in 800300 Has total
Detail		AdjustmentsForIncomeTaxExpense	debit	
	sub-class in 800300	AdjustmentsForFinanceIncomeCost	credit	Details in 800300 Has total
Details		AdjustmentsForFinanceCosts	debit	
Sub-class		AdjustmentsForProvisions	debit	Details in 800300 Has total
	class in 800300	AdjustmentsForDepreciationAndAmortisationExpenseAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	debit	Details in 800300 Has total
Sub-class		AdjustmentsForDepreciationAndAmortisationExpense	debit	Details in 800301 Has total
Sub-class		AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	debit	Details in 800302 Has total
Sub-class		AdjustmentsForLossesGainsOnDisposalOfNoncurrentAssets	debit	Details in 800303 Has total
Sub-class		AdjustmentsForFairValueGainsLosses	debit	Details in 800300 Has total
Detail		AdjustmentsForUnrealisedForeignExchangeLossesGains	debit	
Detail		AdjustmentsForUndistributedProfitsOfAssociates	credit	
Detail		AdjustmentsForSharebasedPayments	debit	
Detail		OtherAdjustmentsForNoncashItems	debit	Has "other" in statement
Detail		OtherAdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlow	debit	Has "other" in statement
Detail		OtherAdjustmentsToReconcileProfitLoss	debit	Has "other" in statement
	class in 800300	IncreaseDecreaseInWorkingCapital	credit	
Detail		AdjustmentsForDecreaseIncreaseInInventories	debit	
	sub-class in 800300	AdjustmentsForDecreaseIncreaseInTradeAndOtherReceivables	debit	Details in 800300 Has total
Detail		AdjustmentsForDecreaseIncreaseInTradeAccountReceivable	debit	
Detail		AdjustmentsForDecreaseIncreaseInOtherOperatingReceivables	debit	
	sub-class in 800300	AdjustmentsForIncreaseDecreaseInTradeAndOtherPayables	debit	Details in 800300 Has total
Detail		AdjustmentsForIncreaseDecreaseInTradeAccountPayable	debit	
Detail		AdjustmentsForIncreaseDecreaseInOtherOperatingPayables	debit	
Detail		DividendsReceivedClassifiedAsOperatingActivities	debit	
Detail		DividendsPaidClassifiedAsOperatingActivities	credit	
Detail		InterestReceivedClassifiedAsOperatingActivities	debit	
Detail		InterestPaidClassifiedAsOperatingActivities	credit	
Detail		IncomeTaxesPaidRefundClassifiedAsOperatingActivities	credit	
Detail		OtherInflowsOutflowsOfCashClassifiedAsOperatingActivities	debit	Has "other" in statement
Class		CashFlowsFromUsedInInvestingActivities	debit	
	sub-class in 800300	InflowsOfCashFromInvestingActivities	debit	
	sub-class in 800300	ProceedsFromDisposalsOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets	debit	
Detail		ProceedsFromSalesOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	debit	
Detail		ProceedsFromSalesOfIntangibleAssetsClassifiedAsInvestingActivities	debit	
Sub - class		ProceedsFromOtherLongtermAssetsClassifiedAsInvestingActivities	debit	Details in 800300 Has total
Sub - class		CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities	debit	Details in 800300 Has total
Sub - class		DividendsReceivedClassifiedAsInvestingActivities	debit	Details in 800300 Has total
Detail		ProceedsFromGovernmentGrantsClassifiedAsInvestingActivities	debit	
Detail		OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	debit	
Detail		CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	debit	
Detail		OtherCashReceiptsFromSalesOfInterestsInJointVenturesClassifiedAsInvestingActivities	debit	
Detail		CashReceiptsFromFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities	debit	
Detail		InterestReceivedClassifiedAsInvestingActivities	debit	
	sub-class in 800300	OutflowsOfCashFromInvestingActivities	credit	
	sub-class in 800300	PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets	credit	
Sub - class		PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	credit	Details in 800300 Has total
Detail		PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities	credit	
Detail		CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	credit	
Detail		OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	credit	
Detail		OtherCashPaymentsToAcquireInterestsInJointVenturesClassifiedAsInvestingActivities	credit	
Detail		PurchaseOfOtherLongtermAssetsClassifiedAsInvestingActivities	credit	
Detail		CashAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities	credit	
Detail		CashPaymentsForFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities	credit	
Detail		InterestPaidClassifiedAsInvestingActivities	credit	
Detail		IncomeTaxesPaidRefundClassifiedAsInvestingActivities	credit	
Detail		OtherInflowsOutflowsOfCashClassifiedAsInvestingActivities	debit	Has "other" in statement
Class		CashFlowsFromUsedInFinancingActivities	debit	
Detail		ProceedsFromChangesInOwnershipInterestsInSubsidiaries	debit	
Sub - class		ProceedsFromIssuingShares	debit	Details in 800300 Has total
Detail		ProceedsFromIssuingOtherEquityInstruments	debit	Has "other" in statement
Sub - class		ProceedsFromBorrowingsClassifiedAsFinancingActivities	debit	Details in 800300 Has total
Detail		ProceedsFromGovernmentGrantsClassifiedAsFinancingActivities	debit	
Detail		PaymentsFromChangesInOwnershipInterestsInSubsidiaries	credit	
Detail		PaymentsOfOtherEquityInstruments	credit	Has "other" in statement
Detail		RepaymentsOfBorrowingsClassifiedAsFinancingActivities	credit	
Detail		PaymentsOfLeaseLiabilitiesClassifiedAsFinancingActivities	credit	
Detail		PaymentsToAcquireOrRedeemEntitysShares	credit	
Sub - class		DividendsPaidClassifiedAsFinancingActivities	credit	
Detail		InterestPaidClassifiedAsFinancingActivities	credit	
Detail		IncomeTaxesPaidRefundClassifiedAsFinancingActivities	credit	Details in 800300 Has total
Detail		OtherInflowsOutflowsOfCashClassifiedAsFinancingActivities	debit	Has "other" in statement
Subtotal		IncreaseDecreaseInCashAndCashEquivalentsBeforeEffectOfExchangeRateChanges	debit	
Class		EffectOfExchangeRateChangesOnCashAndCashEquivalents	debit	
Subtotal		IncreaseDecreaseInCashAndCashEquivalents	debit	
		CashAndCashEquivalents	debit	
		CashAndCashEquivalents	debit	