

Documentation of changes between the IFRS Taxonomy 2008 and the IFRS Taxonomy 2009 Exposure Draft

XBRL Element Names of the IFRS Taxonomy 2008	Corresponding XBRL Element Names of the IFRS Taxonomy 2009 Exposure Draft	Description of change	Reason for change
AdditionalInformationAboutChangesDuringPeriod		Element deleted	Replaced by IFRS 3
AdditionalInformationAboutSegmentReporting		Element deleted	Replaced by IFRS 8
AdditionsToNoncurrentAssetsForOtherSegments		Element deleted	Default dimension for segments
AdditionsToNoncurrentAssetsForReportableSegments		Element deleted	Default dimension for segments
AssetsForOtherSegments		Element deleted	Default dimension for segments
AssetsForReportableSegments		Element deleted	Default dimension for segments
BasisOfPricingIntersegmentTransfersAndAnyChangeTherein		Element deleted	Replaced by IFRS 8
BusinessSegments		Element deleted	Replaced by IFRS 8
BusinessSegmentsDimension		Element deleted	Replaced by IFRS 8
ConstructionInProgressCarryingAmountOfAssetsRetiredFromActiveUse		Element deleted	Not usable concept
ConstructionInProgressGrossCarryingAmountFullyDepreciated		Element deleted	Not usable concept
CostToAcquirePropertyPlantEquipmentAndIntangibles		Element deleted	Replaced by IFRS 8
DepreciationAndAmortisationExpenseForOtherSegments		Element deleted	Default dimension for segments
DepreciationAndAmortisationExpenseForReportableSegments		Element deleted	Default dimension for segments
DescriptionOfAccountingPolicyForBorrowingCosts		Element deleted	Replaced by IAS 23
DisclosureOfBusinessCombinationsAndGoodwillExplanatory		Element deleted	Replaced by IFRS 3
DisclosureOfGoodwillExplanatory		Element deleted	Replaced by IFRS 3
DisclosureOfSegmentReportingExplanatory		Element deleted	Replaced by IFRS 8
DisposalsThroughBusinessDivestitureAbstract		Element deleted	Non-IFRS term
DisposalsThroughBusinessDivestitureLegalProceedingsProvision		Element deleted	Non-IFRS term
DisposalsThroughBusinessDivestitureMiscellaneousProvisions		Element deleted	Non-IFRS term
DisposalsThroughBusinessDivestitureOnerousContractsProvision		Element deleted	Non-IFRS term
DisposalsThroughBusinessDivestitureOtherProvisions		Element deleted	Non-IFRS term
DisposalsThroughBusinessDivestitureProvisionForDecommissioningRestorationAndRehabilitationCosts		Element deleted	Non-IFRS term

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DisposalsThroughBusinessDivestitureRestructuringProvision		Element deleted	Non-IFRS term
DisposalsThroughBusinessDivestitureWarrantyProvision		Element deleted	Non-IFRS term
EliminationOfIntersegmentRevenues		Element deleted	Default dimension for segments
EntitysInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethodForOtherSegments		Element deleted	Default dimension for segments
EntitysInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethodForReportableSegments		Element deleted	Default dimension for segments
ExplanationOfChangesInSegmentAccountingPolicies		Element deleted	Replaced by IFRS 8
ExplanationOfCompositionOfEachGeographicalSegment		Element deleted	Replaced by IFRS 8
ExplanationOfFinancialEffectOfErrorCorrectionsRelatedToBusinessCombinations		Element deleted	Replaced by IFRS 3
ExplanationOfFinancialEffectOfGainOrLossRelatedToBusinessCombinations		Element deleted	Replaced by IFRS 3
ExplanationOfFinancialEffectOfOtherAdjustmentsRelatedToBusinessCombinations		Element deleted	Replaced by IFRS 3
ExplanationOfGoodwillIncludedInDisposalGroupClassifiedAsHeldForSale		Element deleted	Replaced by IFRS 3
ExplanationOfRecognitionAndDerecognitionOfGoodwillDuringPeriod		Element deleted	Replaced by IFRS 3
ExplanationOfReportingDateOfFinancialStatementsOfSubsidiaryWhenDifferentFromParent		Element deleted	Replaced by IFRS 3
ExplanationOfRevenuesForAnyBusinessOrGeographicalSegment		Element deleted	Replaced by IFRS 8
ExplanationOfTypesOfProductsAndServicesInEachBusinessSegment		Element deleted	Replaced by IFRS 8
FinanceCosts		Element deleted	IASB Annual Improvement (May
IFRSs		Element deleted	Reuse of existing concept
IncomeTaxExpenseForOtherSegments		Element deleted	Default dimension for segments
IncomeTaxExpenseForReportableSegments		Element deleted	Default dimension for segments
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatement		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementAbstract		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementEquityAttributableToOwnersOfParent		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementIssuedCapital		Element deleted	Non-IFRS term

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IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementNoncontrollingInterests		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementOtherEquityInterest		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementOtherReserves		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementRetainedEarnings		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementSharePremium		Element deleted	Non-IFRS term
IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementTreasuryShares		Element deleted	Non-IFRS term
InterestExpenseForOtherSegments		Element deleted	Default dimension for segments
InterestExpenseForReportableSegments		Element deleted	Default dimension for segments
InterestRevenueExpenseForOtherSegments		Element deleted	Default dimension for segments
InterestRevenueExpenseForReportableSegments		Element deleted	Default dimension for segments
InvestmentAccountedForUsingEquityMethodForOtherSegments		Element deleted	Default dimension for segments
InvestmentAccountedForUsingEquityMethodForReportableSegments		Element deleted	Default dimension for segments
InvestmentInEquityMethodAssociatesOrJointVentures		Element deleted	Replaced by IFRS 8
LiabilitiesForOtherSegments		Element deleted	Default dimension for segments
LiabilitiesForReportableSegments		Element deleted	Default dimension for segments
MaterialReconcilingItemsForRevenues		Element deleted	Default dimension for segments
NoncashExpenseOtherThanDepreciationAndAmortisation		Element deleted	Replaced by IFRS 8
OtherMaterialItemsOfIncomeExpenseForOtherSegments		Element deleted	Default dimension for segments
OtherMaterialItemsOfIncomeExpenseForReportableSegments		Element deleted	Default dimension for segments
OtherMaterialNoncashItemsForOtherSegments		Element deleted	Default dimension for segments
OtherMaterialNoncashItemsForReportableSegments		Element deleted	Default dimension for segments
OtherRetrospectiveApplicationOrRetrospectiveRestatement		Element deleted	Non-IFRS term
PrimarySegmentInformationAbstract		Element deleted	Replaced by IFRS 8

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ProfitLossBeforeTaxForOtherSegments		Element deleted	Default dimension for segments
ProfitLossBeforeTaxForReportableSegments		Element deleted	Default dimension for segments
ReconciliationByCategoriesAbstract		Element deleted	Wording improvement
ReconciliationByClassesAbstract		Element deleted	Wording improvement
ReconciliationOfReportableAdditionsToNoncurrentAssetsAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableAssetsAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableInvestmentAccountedForUsingEquityMethodAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableLiabilitiesAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentDepreciationAndAmortisationExpenseAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentEntitysInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethodAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentIncomeTaxExpenseAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentInterestExpenseAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentNetInterestRevenueExpenseAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentOtherMaterialItemsOfIncomeExpenseAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentOtherMaterialNoncashItemsAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentProfitLossBeforeTaxAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentRevenueFromInterestAbstract		Element deleted	Default dimension for segments
ReconciliationOfReportableSegmentRevenuesAbstract		Element deleted	Default dimension for segments
ReconciliationsOfReportableSegmentRevenuesProfitOrLossAssetsAndLiabilitiesAbstract		Element deleted	Default dimension for segments
ReconcilingItemsForAdditionsToNoncurrentAssets		Element deleted	Default dimension for segments
ReconcilingItemsForAssets		Element deleted	Default dimension for segments

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ReconcilingItemsForDepreciationAndAmortisationExpense		Element deleted	Default dimension for segments
ReconcilingItemsForEntitysInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethod		Element deleted	Default dimension for segments
ReconcilingItemsForIncomeTaxExpense		Element deleted	Default dimension for segments
ReconcilingItemsForInterestExpense		Element deleted	Default dimension for segments
ReconcilingItemsForInvestmentAccountedForUsingEquityMethod		Element deleted	Default dimension for segments
ReconcilingItemsForLiabilities		Element deleted	Default dimension for segments
ReconcilingItemsForNetInterestRevenueExpense		Element deleted	Default dimension for segments
ReconcilingItemsForOtherMaterialItemsOfIncomeExpense		Element deleted	Default dimension for segments
ReconcilingItemsForOtherMaterialNoncashItems		Element deleted	Default dimension for segments
ReconcilingItemsForProfitLossBeforeTax		Element deleted	Default dimension for segments
ReconcilingItemsForRevenuesFromInterest		Element deleted	Default dimension for segments
RevenuesForOtherSegments		Element deleted	Default dimension for segments
RevenuesForReportableSegments		Element deleted	Default dimension for segments
RevenuesFromInterestForOtherSegments		Element deleted	Default dimension for segments
RevenuesFromInterestForReportableSegments		Element deleted	Default dimension for segments
SecondarySegmentInformationAbstract		Element deleted	Replaced by IFRS 8
SegmentResult		Element deleted	Replaced by IFRS 8
SegmentResultFromContinuingOperations		Element deleted	Replaced by IFRS 8
SegmentResultFromDiscontinuedOperations		Element deleted	Replaced by IFRS 8
ShareOfProfitOrLossInEquityMethodAssociatesOrJointVentures		Element deleted	Replaced by IFRS 9
	AggregateAdjustmentToCarryingAmountsReportedUnderPreviousGAAP	Element added	IFRS 1 amendments
	AggregateDeemedCostOfInvestmentsForWhichDeemedCostIsFairValue	Element added	IFRS 1 amendments
	AggregateDeemedCostOfInvestmentsForWhichDeemedCostIsPreviousGAAPCarryingAmount	Element added	IFRS 1 amendments

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	AllOtherSegmentsAbstract	Element added	Default dimension for segments
	AssetsLiabilities	Element added	Represents net assets when company has no equity
	Borrowings	Element added	Common practice
	CurrentPortionOfLongtermBorrowings	Element added	Common practice
	DescriptionOfEffectiveInterestRateAndEstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets	Element added	IFRS 7 amendments
	DescriptionOfEffectiveInterestRateAndEstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	Element added	IFRS 7 amendments
	DescriptionOfNatureOfNoncashAssetsHeldForDistributionToOwnersDeclaredBeforeFinancialStatementsAuthorisedForIssue	Element added	IFRIC 17
	DifferenceBetweenCarryingAmountOfNoncashAssetsDistributedAndCarryingAmountOfDividendsPayable	Element added	IFRIC 17
	DisclosureOfDividendsPayableExplanatory	Element added	IFRIC 17
	DisclosureOfPuttableFinancialInstrumentsClassifiedAsEquityInstrumentsExplanatory	Element added	IAS 1 amendments
	DisclosureOfReclassificationBetweenEquityAndFinancialInstrumentsExplanatory	Element added	IAS 1 amendments
	DisclosureOfReclassificationOfFinancialAssetsExplanatory	Element added	IFRS 7 amendments
	DividendsPayable	Element added	IFRIC 17
	EntitysTotalAbstract	Element added	Default dimension for segments
	EquityReclassifiedIntoFinancialLiabilities	Element added	IAS 1 amendments
	ExpensesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome	Element added	IFRS 7 amendments
	ExpensesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	Element added	IFRS 7 amendments
	ExplanationOfFactsAndCircumstancesIndicatingRareSituationForReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	Element added	IFRS 7 amendments
	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsNotRecognisedInOtherComprehensiveIncome	Element added	IFRS 7 amendments
	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome	Element added	IFRS 7 amendments

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	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossNotRecognisedInProfitOrLoss	Element added	IFRS 7 amendments
	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	Element added	IFRS 7 amendments
	FinanceCosts	Element added	IASB Annual Improvement (May
	FinanceIncome	Element added	IASB Annual Improvement (May
	FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsAtFairValue	Element added	IFRS 7 amendments
	FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsCarryingAmount	Element added	IFRS 7 amendments
	FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossAtFairValue	Element added	IFRS 7 amendments
	FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossCarryingAmount	Element added	IFRS 7 amendments
	FinancialLiabilitiesReclassifiedIntoEquity	Element added	IAS 1 amendments
	GainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome	Element added	IFRS 7 amendments
	GainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	Element added	IFRS 7 amendments
	IncomeOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome	Element added	IFRS 7 amendments
	IncomeOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	Element added	IFRS 7 amendments
	IncreaseDecreaseInCashAndCashEquivalentsBeforeEffectOfExchangeRateChanges	Element added	Common practice concept
	IncreaseDecreaseInDividendsPayableThroughChangeInFairValueOfNoncashAssetsHeldForDistributionToOwners	Element added	IFRIC 17
	LengthOfLifeOfLimitedLifeEntity	Element added	IAS 1 amendments
	LongtermBorrowings	Element added	Common practice
	MaterialReconcilingItemsAbstract	Element added	Default dimension for segments
	NoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssue	Element added	IFRIC 17
	NoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssueAtFairValue	Element added	IFRIC 17
	NoncurrentPayables	Element added	Common practice
	NoncurrentReceivables	Element added	Common practice

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	OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAssociates	Element added	Separate financial statements
	ProfitOrLossAssetsAndLiabilitiesForReportableSegmentsHypercube	Element added	Introduction of hypercubes
	ReclassificationIntoAvailableforsaleFinancialAssets	Element added	IFRS 7 amendments
	ReclassificationIntoHeldtomaturityInvestments	Element added	IFRS 7 amendments
	ReclassificationIntoLoansAndReceivables	Element added	IFRS 7 amendments
	ReclassificationOutOfAvailableforsaleFinancialAssets	Element added	IFRS 7 amendments
	ReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	Element added	IFRS 7 amendments
	ReclassificationOutOfHeldtomaturityInvestments	Element added	IFRS 7 amendments
	ReclassificationOutOfLoansAndReceivables	Element added	IFRS 7 amendments
	ReconciliationAbstract	Element added	Wording improvement
	SegmentsGeographicalAreasHypercube	Element added	Replaced by IFRS 8
	SegmentsMajorCustomersHypercube	Element added	Replaced by IFRS 8
	SegmentsProductsAndServicesHypercube	Element added	Replaced by IFRS 8
	ShorttermBorrowings	Element added	Common practice
	TradeAndOtherCurrentPayables	Element added	Common practice
	TradeAndOtherCurrentReceivables	Element added	Common practice
AccountingRegime	AccountingRegimeAbstract	Element renamed	Style guide adjustment
AcquisitionsThroughBusinessCombinationsMiscellaneousProvisions	AcquisitionsThroughBusinessCombinationsMiscellaneousOtherProvisions	Element renamed	Wording improvement
AdditionalProvisionsMiscellaneousProvisions	AdditionalProvisionsMiscellaneousOtherProvisions	Element renamed	Wording improvement
AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgeItems	AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgeItems	Element renamed	Typo correction
AnnualAndInterimFinancialReports	AnnualAndInterimFinancialReportsAbstract	Element renamed	Style guide adjustment
AnnualFinancialReport	AnnualFinancialReportAbstract	Element renamed	Style guide adjustment
AssetRecognisedForExpectedReimbursementMiscellaneousProvisions	AssetRecognisedForExpectedReimbursementMiscellaneousOtherProvisions	Element renamed	Wording improvement
CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	Element renamed	Typo correction
CashFlowsFromObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	Element renamed	Wording improvement
ChangesInMiscellaneousProvisions	ChangesInMiscellaneousOtherProvisions	Element renamed	Wording improvement
ChangesInMiscellaneousProvisionsAbstract	ChangesInMiscellaneousOtherProvisionsAbstract	Element renamed	Wording improvement
Consolidated	ConsolidatedAbstract	Element renamed	Style guide adjustment
ConsolidatedAndSeparateFinancialStatements	ConsolidatedAndSeparateFinancialStatementsAbstract	Element added	Style guide adjustment
ContinuingAndDiscontinuedOperations	ContinuingAndDiscontinuedOperationsAbstract	Element renamed	Style guide adjustment
ContinuingOperations	ContinuingOperationsAbstract	Element renamed	Style guide adjustment
CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSale	CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	Element renamed	Wording improvement

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DescriptionOfExpectedTimingOfOutflowsMiscellaneousProvisions	DescriptionOfExpectedTimingOfOutflowsMiscellaneousOtherProvisions	Element renamed	Wording improvement
DescriptionOfNatureOfObligationMiscellaneousProvisions	DescriptionOfNatureOfObligationMiscellaneousOtherProvisions	Element renamed	Wording improvement
DisclosureOfMiscellaneousProvisionsExplanatory	DisclosureOfMiscellaneousOtherProvisionsExplanatory	Element renamed	Wording improvement
DiscontinuedOperations	DiscontinuedOperationsAbstract	Element renamed	Style guide adjustment
DisposalGroupsClassifiedAsHeldForSale	DisposalGroupsClassifiedAsHeldForSaleAbstract	Element renamed	Style guide adjustment
EffectOfTransitionToIFRSs	EffectOfTransitionToIFRSsAbstract	Element renamed	Style guide adjustment
ExpectedReimbursementMiscellaneousProvisions	ExpectedReimbursementMiscellaneousOtherProvisions	Element renamed	Wording improvement
FinancialEffectOfChangesInAccountingPolicy	FinancialEffectOfChangesInAccountingPolicyAbstract	Element renamed	Style guide adjustment
FinancialEffectOfCorrectionsOfAccountingErrors	FinancialEffectOfCorrectionsOfAccountingErrorsAbstract	Element renamed	Style guide adjustment
GainsLossesOnAvailableforsale	GainsLossesOnAvailableforsaleFinancialAssets	Element renamed	Wording improvement
GeographicalAreas	GeographicalAreasAbstract	Element renamed	Style guide adjustment
GrossAmountDueFromCustomersForContractWorkAsLiability	GrossAmountDueToCustomersForContractWorkAsLiability	Element renamed	Wording improvement
IFRS	IFRSsAbstract	Element renamed	Style guide adjustment
ImpairmentLossAndReversalAbstract	ImpairmentLossAndReversalOfImpairmentLossAbstract	Element renamed	Wording improvement
ImpairmentLossReversalFinancialAssets	ImpairmentLossReversalOfImpairmentLossFinancialAssets	Element renamed	Wording improvement
ImpairmentLossReversalRecognisedInProfitOrLoss	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncome	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncome	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeAbstract	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeAbstract	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeBrandNames	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeBrandNames	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeComputerSoftware	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftware	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeComputerSoftwareInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeComputerSoftwareNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeConstructionInProgress	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeConstructionInProgress	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated	Element renamed	Wording improvement

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ImpairmentReversalRecognisedInOtherComprehensiveIncomeExplorationAndEvaluationAssets	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeExplorationAndEvaluationAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeFinancialAssets	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeFinancialAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeFixturesAndFittings	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeFixturesAndFittings	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleAssetsUnderDevelopment	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsUnderDevelopment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssets	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeLandAndBuildings	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLandAndBuildings	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeLicencesAndFranchises	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchises	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeMachinery	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeMachinery	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeMastheadsAndPublishingTitles	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeMastheadsAndPublishingTitles	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeOfficeEquipment	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOfficeEquipment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherImpairedAssets	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherImpairedAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherIntangibleAssets	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherPropertyPlantAndEquipment	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherPropertyPlantAndEquipment	Element renamed	Wording improvement

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ImpairmentReversalRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypes	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypes	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeTangibleExplorationAndEvaluationAssets	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeTangibleExplorationAndEvaluationAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInOtherComprehensiveIncomeVehicles	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeVehicles	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLoss	ReversalOfImpairmentLossRecognisedInProfitOrLoss	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossAbstract	ReversalOfImpairmentLossRecognisedInProfitOrLossAbstract	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossBiologicalAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossBiologicalAssetsAtCost	ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssetsAtCost	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossBrandNames	ReversalOfImpairmentLossRecognisedInProfitOrLossBrandNames	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossComputerSoftware	ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftware	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossComputerSoftwareInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftwareInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossComputerSoftwareNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftwareNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossConstructionInProgress	ReversalOfImpairmentLossRecognisedInProfitOrLossConstructionInProgress	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights	ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossExplorationAndEvaluationAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossExplorationAndEvaluationAssets	Element renamed	Wording improvement

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ImpairmentReversalRecognisedInProfitOrLossFinancialAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossFinancialAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossFixturesAndFittings	ReversalOfImpairmentLossRecognisedInProfitOrLossFixturesAndFittings	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossIntangibleAssetsUnderDevelopment	ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleAssetsUnderDevelopment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossInvestmentPropertyAtCostWithinFairValueModel	ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyAtCostWithinFairValueModel	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossInvestmentPropertyCostModel	ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyCostModel	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossInvestmentPropertyFairValueModel	ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyFairValueModel	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossLandAndBuildings	ReversalOfImpairmentLossRecognisedInProfitOrLossLandAndBuildings	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossLicencesAndFranchises	ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchises	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossLicencesAndFranchisesInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossLicencesAndFranchisesNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossMachinery	ReversalOfImpairmentLossRecognisedInProfitOrLossMachinery	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossMastheadsAndPublishingTitles	ReversalOfImpairmentLossRecognisedInProfitOrLossMastheadsAndPublishingTitles	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossOfficeEquipment	ReversalOfImpairmentLossRecognisedInProfitOrLossOfficeEquipment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossOtherImpairedAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossOtherImpairedAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossOtherIntangibleAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossOtherIntangibleAssetsInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossOtherIntangibleAssetsNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsNotInternallyGenerated	Element renamed	Wording improvement

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ImpairmentReversalRecognisedInProfitOrLossOtherPropertyPlantAnd Equipment	ReversalOfImpairmentLossRecognisedInProfitOrLossOtherPropertyPlantAndEquipment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossPropertyPlantAndEquipment	ReversalOfImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypes	ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypes	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated	ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossTangibleExplorationAndEvaluationAssets	ReversalOfImpairmentLossRecognisedInProfitOrLossTangibleExplorationAndEvaluationAssets	Element renamed	Wording improvement
ImpairmentReversalRecognisedInProfitOrLossVehicles	ReversalOfImpairmentLossRecognisedInProfitOrLossVehicles	Element renamed	Wording improvement
IncreaseDecreaseInExistingProvisionsMiscellaneousProvisions	IncreaseDecreaseInExistingProvisionsMiscellaneousOtherProvisions	Element renamed	Wording improvement
IncreaseDecreaseThroughChangeInDiscountRateMiscellaneousProvisions	IncreaseDecreaseThroughChangeInDiscountRateMiscellaneousOtherProvisions	Element renamed	Wording improvement
IncreaseDecreaseThroughNetExchangeDifferencesMiscellaneousProvisions	IncreaseDecreaseThroughNetExchangeDifferencesMiscellaneousOtherProvisions	Element renamed	Wording improvement
IncreaseDecreaseThroughRevaluationAndImpairmentLossAndReversalAbstract	IncreaseDecreaseThroughRevaluationAndImpairmentLossAndReversalOfImpairmentLossAbstract	Element renamed	Wording improvement
IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentMiscellaneousProvisions	IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentMiscellaneousOtherProvisions	Element renamed	Wording improvement
IncreaseDecreaseThroughTransfersAndOtherChangesMiscellaneousProvisions	IncreaseDecreaseThroughTransfersAndOtherChangesMiscellaneousOtherProvisions	Element renamed	Wording improvement
IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsMiscellaneousProvisions	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsMiscellaneousOtherProvisions	Element renamed	Wording improvement
InterimFinancialReport	InterimFinancialReportAbstract	Element renamed	Style guide adjustment
IssueDateOfFinancialReport	IssueDateOfFinancialReportAbstract	Element renamed	Style guide adjustment
LongtermMiscellaneousProvisions	LongtermMiscellaneousOtherProvisions	Element renamed	Wording improvement
MajorCustomers	MajorCustomersAbstract	Element renamed	Style guide adjustment
MiscellaneousProvisions	MiscellaneousOtherProvisions	Element renamed	Wording improvement
MiscellaneousProvisionsAbstract	MiscellaneousOtherProvisionsAbstract	Element renamed	Wording improvement
NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOriginallyStated	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwnersOriginallyStatedAbstract	Element renamed	Wording improvement
PreviouslyStated	PreviouslyStatedAbstract	Element renamed	Style guide adjustment
PreviousGAAP	PreviousGAAPAbstract	Element renamed	Style guide adjustment
ProductsAndServices	ProductsAndServicesAbstract	Element renamed	Style guide adjustment
ProvisionUsedMiscellaneousProvisions	ProvisionUsedMiscellaneousOtherProvisions	Element renamed	Wording improvement
ReportableSegments	ReportableSegmentsAbstract	Element renamed	Style guide adjustment

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RestatedAmounts	RestatedAmountsAbstract	Element renamed	Style guide adjustment
RetrospectiveApplicationAndRetrospectiveRestatement	RetrospectiveApplicationAndRetrospectiveRestatementAbstract	Element renamed	Style guide adjustment
Separate	SeparateAbstract	Element renamed	Style guide adjustment
ShorttermMiscellaneousProvisions	ShorttermMiscellaneousOtherProvisions	Element renamed	Wording improvement
TransitionFromPreviousGAAPToIFRSs	TransitionFromPreviousGAAPToIFRSsAbstract	Element renamed	Style guide adjustment
UnusedProvisionReversedMiscellaneousProvisions	UnusedProvisionReversedMiscellaneousOtherProvisions	Element renamed	Wording improvement
WageAndSalaries	WagesAndSalaries	Element renamed	Typo correction
WorkPerformedByEntityAndCapitalised	OtherWorkPerformedByEntityAndCapitalised	Element renamed	Wording improvement