

IASB[®] meeting

Date	November 2024
Project	IFRS[®] Accounting Taxonomy 2024—Proposed Update 1 <i>IFRS 18</i> Presentation and Disclosure in Financial Statements
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Objective of this paper

1. This paper sets out staff analysis and recommendations for the Taxonomy modelling for management-defined performance measures (MPMs) to be included in the IFRS Accounting Taxonomy 2024—Update 1 *IFRS 18* Presentation and Disclosure in Financial Statements (the IFRS Taxonomy Update). Specifically, this paper discusses the targeted changes we recommend the IASB make to the modelling proposed in [IFRS[®] Accounting Taxonomy 2024—Proposed Update 1 *IFRS 18* Presentation and Disclosure in Financial Statements](#) (the 'PTU').
2. The modelling included in the IFRS Taxonomy Update will be reflected in the annual IFRS Accounting Taxonomy 2025 (the 'IFRSAT').
3. Agenda Paper 25A of this IASB meeting discusses the staff analysis and recommendations for the modelling for management-defined performance measures.

Structure of this paper

4. This paper is structured as follows:
 - (a) background (paragraphs 5–26);

- (b) staff analysis (paragraphs 27–56);
- (c) staff recommendations and question for the IASB (paragraph 57);
- (d) Appendix A—Extracts from [Using the IFRS Taxonomy—A preparer’s guide](#);
- (e) Appendix B—Common practice elements for which a category element is needed; and
- (f) Appendix C—Illustration of recommended changes in modelling the specified expenses by nature note.

Background

5. This section summarises:
- (a) the proposed modelling in the PTU for:
 - (i) the statement of profit or loss (paragraphs 7–13); and
 - (ii) the disclosures on specified expenses by nature (paragraphs 14–15).
 - (b) the feedback and fieldwork findings relating to:
 - (i) the statement of profit or loss (paragraphs 17–22); and
 - (ii) the disclosures on specified expenses by nature (paragraphs 23–26).
6. Appendix A of the [Agenda Paper 25B of the October 2024 IASB meeting](#) includes illustrations of tagging applying the proposed modelling.

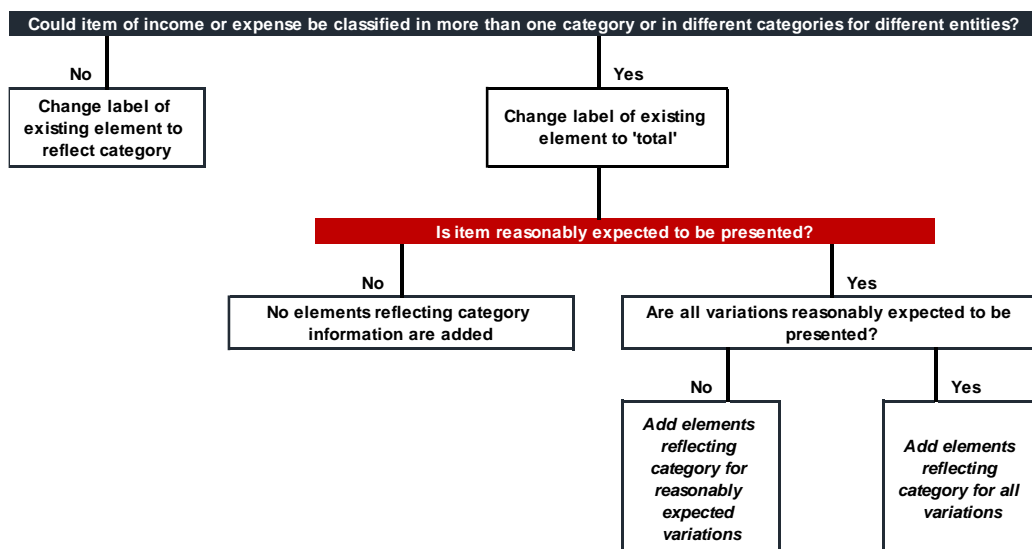
Proposed modelling in the PTU for the statement of profit or loss

7. This section summarises the proposals for the statement of profit or loss, specifically:
- (a) line-item modelling approach (paragraphs 8–12); and
 - (b) use of category metadata (paragraph 13).

Line-item modelling approach

8. In the PTU, the IASB proposed to reflect the category of an item of income or expense in the element label (for example, ‘revenue, operating’).
9. The following approach to labelling was applied for existing elements:
 - (a) If an element could only be classified in a specific category by all companies the label of that element was changed to reflect the category, for example, ‘operating’ (referred to as a ‘category element’).
 - (b) If an element could be classified in more than one category by a single company or in different categories for different companies:
 - (i) the label of that element was changed to ‘total’ (referred to as a ‘total element’); and
 - (ii) category elements were created for all variations of that element that were reasonably expected to be presented.
10. Table 1 gives an overview of how existing elements were labelled and on what basis category elements were added to the IFRSAT.

Table 1—Labelling elements and adding category elements



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11. Category elements would be used to tag the statement of profit or loss and total elements would be used to tag the notes to the financial statements. For total elements a guidance label was added to make clear that those elements should not be used to tag the statement of profit or loss (*‘Do not use this element for the statement of profit or loss.’*).
 12. Existing elements largely remained in their respective presentation group, specifically:
 - (a) elements in the P&L presentation group¹ largely remained in that presentation group (that is, in some cases the newly added category elements were added to the P&L presentation group and the existing elements, relabelled to ‘total’, were moved to another presentation group (for example, the Notes presentation group²); and
 - (b) category and total elements in other presentation groups largely remained in their respective presentation groups.

Use of category metadata

13. The IASB also sought feedback from stakeholders on (and tested with fieldwork participants) the potential use of category metadata in addition to the proposed line-item modelling approach. Such an approach would involve adding five line-item elements for the respective categories in the statement of profit or loss (operating, investing, financing, income taxes and discontinued operations). Companies could convey information on the category of an item of income or expense to users by linking each presented line-item element to those added line-item elements.

¹ With ‘P&L presentation group’ we mean the proposed presentation group ‘[330000] Statement presenting comprehensive income, profit or loss’. In the PTU, the IASB proposed to deprecate the existing presentation groups ‘[310000] Statement of comprehensive income, profit or loss, by function of expense’ and ‘[320000] Statement of comprehensive income, profit or loss, by nature of expense’ and add a single presentation group for the statement presenting comprehensive income, profit or loss. This was proposed to help preparers in finding elements to tag the statement of profit or loss (and to remove the current distinction between the two presentation groups).

² With ‘Notes presentation group’ we mean ‘[800200] Notes - Analysis of income and expenses’.

Proposed modelling for the disclosures on specified expenses by nature

14. Applying the IFRS Foundation's general policy, the IASB proposed to add to the IFRS Accounting Taxonomy:
- (a) a text block element for the note on specified expenses by nature, which could be used to include both qualitative and quantitative information about specified expenses by nature; and
 - (b) a table text block element for the requirement to disclose the specified amounts in paragraph 83 of IFRS 18, which could be used by entities if they provide the required information in a table.
15. Specifically, the IASB proposed to add a dimensional table to reflect the requirement to disclose, for each specified expense by nature, the amounts related to each line item in the operating category of the statement of profit or loss. The table would include:
- (a) an 'attribution of specified expenses by nature' axis, consisting of member elements representing the specified expenses by nature listed in paragraph 83 of IFRS 18; and
 - (b) line-item elements representing:
 - (i) the operating category of the statement of profit or loss; and
 - (ii) the totals of specified expenses by nature.

Feedback and fieldwork findings

16. Feedback and fieldwork findings on the proposed modelling for the statement of profit or loss and the disclosures on specified expenses by nature was obtained from:
- (a) comment letter respondents (see also [Agenda Paper 25A of the October 2024 IASB meeting](#));
 - (b) fieldwork participants (see also [Agenda Paper 25A of the October 2024 IASB meeting](#)); and

- (c) ITCG members at meetings in [December 2022](#), [February 2023](#), [October 2023](#) and [February 2024](#).

Statement of profit or loss

Line-item modelling approach

17. Comment letter feedback and fieldwork findings suggest that the proposed approach of reflecting the category of an element of income or expense in the label is an approach that is generally considered:
- (a) to be intuitive for preparers when tagging a statement of profit or loss; and
 - (b) to provide users with useful information for their analysis (albeit some user fieldwork participants saying that category metadata should be used in addition to the proposed line-item modelling approach; see paragraph 21(a)).
18. However, some preparer fieldwork participants and a comment letter respondent from an XBRL public interest organisation also said that more category elements should be added to the IFRSAT:
- (a) to reduce the risk of extensions being created because:
 - (i) extensions are difficult for users to analyse;
 - (ii) extensions might not be labelled in a way that conveys information on their category (for example, companies might not include the category in the label or the label might be in a non-English language); and
 - (b) to enable companies to use those elements to anchor to extension elements.
19. Some preparer fieldwork participants also said the proposed approach could lead to preparers using the wrong element to tag the statement of profit or loss because:
- (a) elements in presentation groups other than the P&L presentation groups
‘[310000] Statement of comprehensive income, profit or loss, by function of

expense’ and ‘[320000] Statement of comprehensive income, profit or loss, by nature of expense’ can be difficult to find;³ and

- (b) it had not been clear to them that elements labelled ‘total’ should **not** be used to tag the statement of profit or loss and that the guidance labels the IASB had proposed were not prominently visible in their current software.

20. ITCG members were generally supportive of the line-item modelling approach because it would be easier to apply than other possible alternatives (such as a dimensional modelling approach or the use of category metadata). However, they also said that the proposals might lead to more entity-specific extension elements being created and therefore suggested having more category elements in the IFRSAT.

Use of category metadata

21. Comment letter feedback and fieldwork findings suggest that using category metadata (in addition to the proposed line-item modelling approach):
- (a) could be beneficial for users as it would allow users to computer-process data (while element labels could be used to understand individual elements better); but that
 - (b) would require software changes as current software generally does not support this mechanism.
22. ITCG members were generally not supportive of using category metadata (in addition to the proposed line-item modelling approach) because adding category metadata might be more complex and would lead to diversity in digital reporting as category metadata is currently not used in some jurisdictions.

³ Note: in the PTU we proposed to create a single P&L presentation group (‘[330000] Statement presenting comprehensive income, profit or loss’).

Disclosures on specified expenses by nature

23. Comment letter feedback and fieldwork findings suggest that the proposal for the disclosure on specified expenses by nature is generally considered to be intuitive and provide useful information for users.
24. However, observations from the fieldwork exercise indicated that some preparer fieldwork participants struggled with specific aspects of the proposals, specifically they did not correctly tag:
 - (a) the operating subtotals of the specified expenses by nature (required to be tagged in the dimensional structure using line-item elements representing amounts presented in the operating category of the statement of profit or loss and a member); and
 - (b) the totals of specified expenses by nature (required to be tagged using only line-item elements representing total amounts of specified expenses by nature).
25. Some preparer fieldwork participants also said that they had not been able to create calculation relationships for the specified expenses by nature note (and that such calculations were important for preparers and users to validate the data).
26. ITCG members were generally supportive of the proposal to apply a dimensional modelling approach using one axis with line-item elements from the statement of profit or loss.

Staff analysis

27. This section discusses the targeted changes we recommend the IASB make to the modelling for:
 - (a) the statement of profit or loss (paragraphs 28–52); and
 - (b) the disclosures on specified expenses by nature (paragraphs 53–56).

Targeted changes to the modelling for the statement of profit or loss

28. This section discusses the targeted changes we recommend the IASB make to the modelling regarding:
- (a) specific ‘common practice’ reference type elements for which only presentation is expected (paragraphs 30–35);
 - (b) specific ‘disclosure’ and ‘example’ reference type elements for which a category element is needed (paragraphs 36–38);
 - (c) the labelling of ‘total elements’ only to be used to tag the notes (paragraphs 39–43); and
 - (d) including elements in presentation groups (paragraphs 44–52).
29. These targeted changes would respond to stakeholder feedback because:
- (a) more category elements would be available to tag the statement of profit or loss, which would reduce the risk of extensions being created (paragraphs 18–19); and
 - (b) category elements would be easier to find in the IFRSAT, which would reduce the risk of preparers using the wrong element (paragraph 19).

Common practice reference type elements for which only presentation is expected

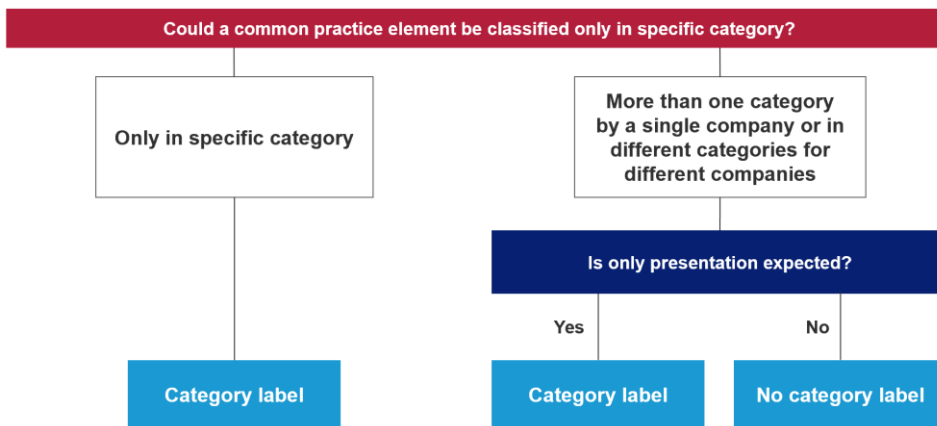
30. Elements with a common practice reference are elements that have been added to the IFRSAT because a common practice review determined that many companies create extension elements for such income or expense items. As explained in [Using the IFRS Taxonomy—A preparer’s guide](#) (‘the preparer’s guide’) common practice elements in the presentation group ‘[800200] Notes - Analysis of income and expenses’ are generally expected to be used for presentation (see Appendix A for an extract of the preparer’s guide).

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31. The proposals in the PTU, in some cases, resulted in no category element for such common practice elements—that is, there sometimes only being available in the proposed IFRSAT a total element that should **not** be used to tag the statement of profit or loss (paragraph 9(b)). This is the case, if the common practice element:
- (a) could be classified in more than one category by a single company or in different categories for different companies; but
 - (b) presentation of such an element was **not reasonably expected**.
32. However, not having a category element for a common practice element contradicts the initial assessment made for those elements, specifically, that they were included in the IFRSAT because they originate from common practice presentation (rather than from common practice disclosure). Based on that assessment, we would need to change the labels of **all** common practice elements to reflect the category for which presentation is expected.
33. However, we recommend only changing the labels of some of these common practice elements to reflect the category for which presentation is expected because many elements were added to the IFRSAT as a result of the 2012 common practice review, making it difficult to assume all these elements are still being used for presentation today. Specifically, we recommend only changing the labels of elements:
- (a) that have been added to the IFRSAT because specific industries presented them, because the presentation line items used by specific industries are more likely to be relevant today; or
 - (b) for which the accounting concept suggests the element is sufficiently aggregated for it to be used for presentation.
34. As a consequence for those elements, the IFRSAT would not include a total element to tag amounts in the notes. However, category elements can be used to tag amounts in the notes if the disclosed amount represents the accounting concept of the element (for example, an operating category element can and should be used, if the disclosed

item of income or expense is only classified in the operating category of the statement of profit or loss).

35. Table 2 outlines our recommended approach for labelling of common practice elements. Appendix B includes a list of common practice elements for which we recommended changing the label to reflect the category for which presentation is reasonably expected.

Table 2—Labelling approach for common practice elements in ‘[800200] Notes - Analysis of income and expenses’



Disclosure and example reference type elements for which a category element is needed

36. Elements with a ‘disclosure’ or ‘example’ reference type are elements that have been added to the IFRSAT because of specific presentation or disclosure requirements in IFRS Accounting Standards.
37. Similar to common practice elements, the proposals, in some cases, resulted in no category element for disclosure and example type elements that could be classified in more than one category by a single company or in different categories for different companies **because presentation of that element was not reasonably expected** (meaning, there only being available a total element).

38. The applied ‘reasonably expected to be presented’ criterion was quite a high hurdle and did not specifically consider cases where presentation of the element might arise, even if rarely. We think if the requirements in IFRS Accounting Standards specify that an item of income or expense should be ‘presented or disclosed’ that not having a category element in such cases would be a too restrictive use of the ‘reasonably expected to be presented’ criterion. Hence, we recommend for such cases to include in the IFRSAT both:
- (a) a category element (for the category for which presentation is reasonably expected); and
 - (b) a total element (to be used to tag amounts in the notes because the item could be classified in more than one category by a single company or in different categories for different companies).

Labelling of total elements

39. In the PTU we labelled all elements that could be classified in more than one category by a single company or in different categories for different companies as ‘total’. Such labelling was intended to alert preparers to the fact that these elements were intended to be used to tag the notes, not the statement of profit or loss.
40. We no longer recommend changing the label of these elements to ‘total’, but rather recommend retaining the existing label of the element because:
- (a) feedback and fieldwork findings suggest that the label did not accomplish its intended purpose, that is, fieldwork preparer participants used elements labelled ‘total’ to tag the statement of profit or loss (paragraph 19(b));
 - (b) the label ‘total’ can be confusing in cases where the element label already includes the word ‘Total’ (for example, ‘Total gains (losses) on financial assets at fair value through profit or loss, total’); and
 - (c) the label ‘total’ might imply that the element has (a) corresponding category element(s), which is not always the case.

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41. We do not think using a different label would achieve what we intended to achieve with the label ‘total’ (paragraph 39) because it would not address the issues identified in paragraph 40(a) and paragraph 40(c).
42. However, we continue to recommend the IASB add guidance labels to elements that are **not** category elements to help preparers understand that these elements are not intended to be used to tag the statement of profit or loss. However, we recommend having different guidance labels for different circumstances, specifically:
- (a) retaining the current wording for elements that do not have a corresponding category element in the IFRSAT (*‘Do not use this element for the statement of profit or loss.’*); but
 - (b) making changes to the wording for elements that have a corresponding category element in the IFRSAT (for example, *‘Do not use this element for the statement of profit or loss; the IFRSAT includes a corresponding element that could be used for the statement of profit or loss or the notes if that element more closely represents the amount disclosed’*).
43. This could help alleviate the concerns raised by stakeholders of preparers using the wrong element to tag the statement of profit or loss (that is, tagging the statement of profit or loss with elements that are **not** category elements).⁴

Including elements in presentation groups

44. The various income and expense elements in the IFRSAT can be found in three different types of presentation groups, specifically:
- (a) the P&L presentation group ‘[330000] Statement presenting comprehensive income, profit or loss’;

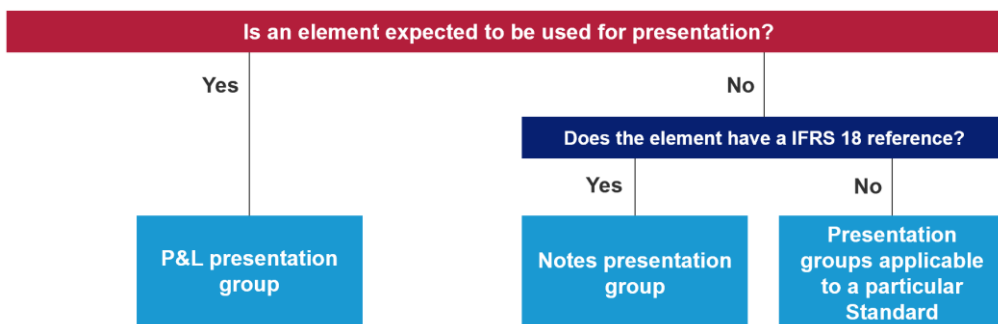
⁴ It is our expectation that preparers would use the element that most closely represents the amounts presented or disclosed. For example, if a company discloses an amount in the notes that relates only to the operating category and the IFRSAT includes both an operating category element and a notes element, we expect the company to use the operating category element.

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- (b) the Notes presentation group ‘[800200] Notes - Analysis of income and expenses’; and
 - (c) presentation groups applicable to a particular Standard (for example, elements with a reference to IFRS 16 are included in ‘[832610] Notes – Leases’).
45. Fieldwork preparer participants have said it is sometimes difficult to find the correct element because elements are included in many different presentation groups (paragraph 19(a)). For example, a preparer wanting to tag the statement of profit or loss with category elements might need to search within all three types of presentation groups.
46. To facilitate preparers in finding elements we therefore recommend moving some income or expense elements to different presentation groups.
47. We first considered whether to add to the P&L presentation group **all** category elements in the proposed IFRSAT. We rejected this approach because this would lead to clutter in the P&L presentation group (approximately 150 elements would be added), specifically because not all elements that are category elements are reasonably expected to be presented. (This is because elements that could only be classified in a specific category by all companies have been labelled with a category even if presentation of those elements is not expected)
48. Therefore, we recommend applying an approach that considers whether the category element is expected to be presented. For elements that are not expected to be presented, we recommend applying an approach that considers whether the income or expense element has a reference to IFRS 18. Specifically, we recommend (see also Table 3):⁵

⁵ If the IASB agrees with the recommended changes, the approach to including income and expense elements in presentation groups would be reflected in the preparer’s guide (when it is updated).

- (a) **to include elements expected to be used for presentation in the P&L presentation group.** (This presentation group would include some of the category elements, subtotals and totals)
- (b) **to include elements that are not expected to be used for presentation but have a reference to IFRS 18 in the Notes presentation group.** (This presentation group would include some category elements and elements with no category label; see also recommended changes to labelling of ‘total elements’ in paragraphs 39–43)
- (c) **to include elements that have a reference only to IFRS Accounting Standards other than IFRS 18 in the presentation group to which the reference refers,** for example, if the reference is to IAS 19, include in ‘[834480] Notes - Employee benefits’.⁶ (This presentation group would include some category elements and elements with no category label; see also recommended changes to labelling of ‘total elements’ in paragraphs 39–43)

Table 3—Including elements in presentation groups



49. For a few elements, the approach outlined in paragraph 48 does not work without breaking existing calculation relationships in that presentation group. In those cases, we did not move those elements to a different presentation group (so as to not break

⁶ Elements are sometimes included in more than one presentation group (that is, included in either the P&L presentation group or the Notes presentation group and also included in a presentation group applicable to a particular Standard). This would be the case if an element has a reference to IFRS 18, but also has a reference to another IFRS Accounting Standard. We suggest no change to this approach.

the existing calculation relationship). For example, ‘Royalty income, operating’ is a common practice element that would be included in both:

- (a) the P&L presentation group (because we expect it to be used for presentation) and;
- (b) the Notes presentation group (because it would be in a calculation relationship with the element ‘Royalty expense, operating’).

50. The recommended approach will lead to some changes to the respective presentation groups. Specifically:
- (a) 11 elements would move from the Notes presentation group to the P&L presentation group;
 - (b) 12 elements would move from the Notes presentation group to presentation groups applicable to particular Standards (mainly relating to elements with reference to IAS 19); and
 - (c) 10 elements would be removed from the Notes presentation group (because 6 of them already exist in P&L presentation group and 4 of them already exist in presentation groups applicable to particular Standards such as IFRS 8 and IFRS 12).⁷
51. This might lead to some change for preparers in finding those elements. However, many companies will need to revisit their tagging when IFRS 18 becomes effective (because we expect the requirements in IFRS 18 to bring some change to the presentation of line items in the statement of profit or loss). Hence, we expect preparers will need to make changes to their tagging templates (if used) anyway.
52. Therefore, we think preparers will benefit from the improved structure these changes bring to the presentation groups—making it easier for preparers to find elements

⁷ These numbers are based on a first assessment. During the drafting of the pre-ballot draft we might identify a few more cases where changes are needed.

(similar to the proposal in the PTU to create a single P&L presentation group (see footnote 1 in paragraph 12)).

Targeted changes to the modelling for the disclosures on specified expenses by nature

53. To address stakeholders concerns on how to tag operating subtotals and totals of specified expenses by nature (paragraph 24), we recommend:
- (a) removing the line-item elements representing totals of specified expenses by nature from the dimensional table; and
 - (b) including them under a separate abstract element ‘Disclosure of totals of specified expenses by nature [abstract]’.
54. Removing line-items elements that are needed to tag totals of specified expenses by nature from the dimensional table (and including them in a separate abstract) would help preparers understand that:
- (a) operating subtotals of specified expenses by nature are tagged with a member (that is, in the dimensional structure); and
 - (b) totals of specified expenses by nature are not tagged with a member.
55. Removing the line-item elements representing totals of specified expenses by nature from the dimensional table, would also allow for the use of calculation relationships to represent the sum of the line-item elements representing the operating category of the statement of profit or loss, for each specified expense by nature. Such calculation relationships would facilitate data validation for both preparers and users.
56. Appendix C includes an illustration of the recommended changes for the modelling of the specified expenses by nature note.

Staff recommendations and question for the IASB

Staff recommendations

57. We recommend the IASB make the changes to the modelling for:
- (a) the statement of profit or loss, specifically:
 - (i) to change the label of specific common practice reference type elements for which only presentation is expected to reflect the category for which presentation is reasonably expected (paragraphs 30–35);
 - (ii) to add category elements for specific disclosure and example reference type elements (paragraphs 36–38);
 - (iii) to remove the label ‘total’ from elements that could be classified in more than one category by a single company or in different categories for different companies (paragraphs 39–43); and
 - (iv) to make the changes to the allocation of specific elements between presentation groups as described in paragraph 48 (paragraphs 44–52).
 - (b) the disclosures on specified expenses by nature, specifically:
 - (i) to remove the line-item elements representing totals of specified expenses by nature from the dimensional table and include them under a separate abstract element; and
 - (ii) to include the use of calculation relationships for the specified expenses by nature note (paragraphs 54–56).

Question for the IASB

Question for the IASB

Does the IASB agree with the staff recommendation in paragraph 57?

Appendix A—Extracts from [Using the IFRS Taxonomy—A preparer’s guide](#)

- A1. The preparer’s guide is designed to help preparers understand the content of the IFRS Taxonomy. The preparer’s guide does **not** outline the IFRS Foundation’s Taxonomy modelling policy. It has also not been approved by the IASB.⁸
- A2. Paragraphs 140–142 of the preparer’s guide explain in which presentation groups preparers can find elements.

Paragraphs 140–142 of the preparer’s guide

140 The elements representing the presentation and disclosure requirements of IAS 1 *Presentation of Financial Statements* and IAS 7 *Statement of Cash Flows* can be found in multiple presentation groups within the IFRS Taxonomy:

(a) IAS 1 Presentation of Financial Statements:

- (i) [110000] ‘General information about financial statements’;
- (ii) [210000] ‘Statement of financial position, current/non-current’;
- (iii) [220000] ‘Statement of financial position, order of liquidity’;
- (iv) [310000] ‘Statement of comprehensive income, profit or loss, by function of expense’;
- (v) [320000] ‘Statement of comprehensive income, profit or loss, by nature of expense’;
- (vi) [410000] ‘Statement of comprehensive income, OCI components presented net of tax’;
- (vii) [420000] ‘Statement of comprehensive income, OCI components presented before tax’; and
- (viii) [610000] ‘Statement of changes in equity’.

⁸ The preparer’s guide was last updated in 2019—hence, the creation of the ISSB is not yet reflected in that document.

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- (b) IAS 7 Statement of Cash Flows:
- (i) [510000] ‘Statement of cash flows, direct method’; and
 - (ii) [520000] ‘Statement of cash flows, indirect method’.
- 141 If a Standard does not specify whether an entity is required to present an item in the primary financial statements, the corresponding IFRS Taxonomy element for that item is placed within the presentation group applicable to that particular Standard.
- 142 Elements that reflect common reporting practice and that are often presented in primary financial statements are normally included within the following IFRS Taxonomy presentation groups:
- (a) [800100] ‘Notes - Subclassifications of assets, liabilities and equities’;
 - (b) [800200] ‘Notes - Analysis of income and expense’;
 - (c) [800300] ‘Notes - Statement of cash flows, additional disclosures’; and
 - (d) [800400] ‘Notes - Statement of changes in equity, additional disclosures’.

Appendix B—Common practice elements for which a category element is needed

B1. This appendix illustrates the common practice elements for which we recommend changing the label, so that the elements can be used as category elements to tag the statement of profit or loss.

Elements	Under PTU approach		Under new approach	
	Label	Location	Label	Location
Amortisation expense	Total	Notes presentation group	Operating	P&L presentation group
Depreciation expense	Total	Notes presentation group	Operating	P&L presentation group
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	Total	Notes presentation group	Operating	P&L presentation group
Dividend income	Total	Notes presentation group	Operating	P&L presentation group
Gains on disposals of investment properties	Total	Notes presentation group	Operating	P&L presentation group
Losses on disposals of investment properties	Total	Notes presentation group	Operating	P&L presentation group
Gains (losses) on disposals of investment properties	Total	Notes presentation group	Operating	P&L presentation group
Impairment loss recognised in profit or loss, loans and advances	Total	Notes presentation group	Operating	P&L presentation group
Reversal of impairment loss recognised in profit or loss, loans and advances	Total	Notes presentation group	Operating	P&L presentation group
Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	Total	Notes presentation group	Operating	P&L presentation group

Appendix C—Illustration of recommended changes in modelling the specified expenses by nature note

C1. This appendix illustrates the recommended changes in modelling the specified expenses by nature note.

Proposed modelling for disclosure of attribution of specified expenses by nature

Element label	ET	ER	Reference ⁹
Disclosure of attribution of specified expenses by nature [table]	TB	D	IFRS 18.83
Attribution of specified expenses by nature [axis]		D	IFRS 18.83
Line items by nature [domain]		D	IFRS 18.83
Depreciation [member]		D	IFRS 18.83(a)(i)
Amortisation [member]		D	IFRS 18.83(a)(ii)
Employee benefits [member]		D	IFRS 18.83(a)(iii)
Impairment loss (reversal of impairment loss) [member]		D	IFRS 18.83(a)(iv)
Write-down (reversal of write-down) of inventories [member]		D	IFRS 18.83(a)(v)
Disclosure of attribution of specified expenses by nature [line items]			
Cost of sales, operating	M	D	IFRS 18.82(a)
Research and development expenses, operating	M	D	IFRS 18.81(a)
General and administrative expenses, operating	M	CP	IFRS 18.24
Selling expenses, operating	M	E	IFRS 18.B85
Impairment loss recognised in profit or loss, goodwill, operating	M	E	IFRS 18.IE7
Operating profit (loss), operating	M	D	IFRS 18.69(a)

Proposed modelling for the disclosure of totals of specified expenses by nature

Element label	ER	Reference ⁹
Disclosure of totals of specified expenses by nature [abstract]		
Depreciation, total ¹⁰	D	IFRS 18.83(a)(i)
Amortisation, total ¹⁰	D	IFRS 18.83(a)(ii)
Employee benefits expenses, operating	D	IFRS 18.78, IFRS 18.83(a)(iii)
Impairment loss (reversal of impairment loss) recognised in profit or loss, total ¹⁰	D	IFRS 18.83(a)(iv)
Write-down (reversal of write-down) of inventories, operating	D	IFRS 18.B79(a)

⁹ For simplicity, only IFRS 18 references are illustrated in this table.

¹⁰ See staff recommendation to remove the label 'total' (paragraphs 39–43).