

Issues with XBRL-based Report using IFRS
Submitted to SEC Relating to
Reporting Style IFRS-BSC-ISFUNC6-SCI1-CF1

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This document contains an analysis¹ of the reporting style **IFRS-BSC-ISFUNC6-SCI1-CF1**². It contains both **positive** and **negative** empirical evidence that supports the notion of this reporting style and test the machine-readable rules used to verify consistency of XBRL-based reports to this reporting style.

The purpose of this information is to help accountants understand and learn about XBRL-based financial reporting by understanding common errors that occur in order to avoid those errors as well as how companies that use this reporting style represent their financial statements.

The IFRS-BSC-ISFUNC6-SCI1-CF1 reporting style is the most common reporting style used by listed companies that report to the SEC using IFRS. There are 92³ or 23% of the total 406⁴ entities that report to the SEC using IFRS. Of those 92 entities, 62 or 67% are 100% consistent with 100% of all rules in this reporting style. There are 30 or 33% that have one or more inconsistency with these rules. This information by filing is summarized in the following table:

¹ ZIP file containing all supporting documentation for this analysis, http://www.xbrlsite.com/2018/IFRS/Analysis_IFRS-BSC-ISFUNC6-SCI1-CF1.zip

² IFRS-BSC-ISFUNC6-SCI1-CF1, <http://www.xbrlsite.com/2018/Prototype/ReportingStylesIFRS/IFRS-BSC-ISFUNC6-SCI1-CF1/index.html>

³ List of entities using IFRS-BSC-ISFUNC6-SCI1-CF1 reporting style, <http://www.xbrlsite.com/2018/Prototype/ReportingStylesIFRS/IFRS-BSC-ISFUNC6-SCI1-CF1/IFRS-BSC-ISFUNC6-SCI1-CF1.html>

⁴ List of all 406 companies, <http://www.xbrlsite.com/2018/IFRS/ListOfIFRS-BasedReports.html>

Per report:		
	Reports	%
Consistent with rules	62	67%
Inconsistent with rules	30	33%
Total	92	100%

On a per test basis; there are 92 reports in this reporting style and there are 19 rules exercised per report (note that IS3 and IS8 are not applicable to this reporting style). There are a total of 57 inconsistencies which are indicated by the YELLOW cells in the Excel spreadsheet which validates this reporting style and which report inconsistencies⁵. The GREEN cells in the Excel spreadsheet of inconsistencies plus the GREEN cells of the spreadsheet of all reports which are 100% consistent⁶ when counted sum to 1,691 cells where the result is consistent with expectation. On a per test basis, 97% of IFRS reports that use this reporting style are consistent with the rules of this reporting style.

Per test: (92 reports X 19 rules = 1,748 possible inconsistencies)		
	Reports	%
Consistent with rules	1,691	97%
Inconsistent with rules	57	3%
Total	1,748	100%

Of the 57 inconsistencies, there are a total of 23 inconsistencies that have been manually confirmed to be filer error. Those 23 inconsistencies that are confirmed to be filing errors are summarized in this document. Because the 23 are confirmed to be errors and if those errors were fixed by the filer; then the filings would ultimately also be consistent with the machine-readable rules. That means that 98% of the information reported within IFRS reports for companies that use this reporting style are consistent with the tests used to verify the IFRS filings which make use of this reporting style. This information is summarized in the following table:

⁵ The name of the Excel spreadsheet with filings containing errors is ExtractionPrototype-IFRS-BSC-ISFUNC6-SCI1-CF1_Inconsistencies.xlsm.

⁶ The name of the Excel spreadsheet with filers having no errors is ExtractionPrototype-IFRS-BSC-ISFUNC6-SCI1-CF1_Consistent.xlsm

Per test: (92 reports X 19 rules = 1,748 possible inconsistencies)		
	Reports	%
Consistent with rules or confirmed filer error	1,691	98%
Inconsistent with rules and not confirmed error	34	2%
Total	1,725	99%

What follows is the details of the 23 confirmed filer errors that relate to the set of 92 companies that use this reporting style.

The 34 remaining inconsistencies are still being investigated to determine if (a) the inconsistency is caused by filer error, (b) the inconsistency is caused by an error in the IFRS XBRL Taxonomy, or (c) the inconsistency is caused by an error in the test used to exercise the filings or in the software algorithm used to run the test.

AGRIUM INC

<http://www.sec.gov/Archives/edgar/data/943003/000119312518058285/0001193125-18-058285-index.htm>

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#table=ifrs-full%3ADisclosureOfInformationAboutConsolidatedStructuredEntitiesTable&instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F943003%2F000119312518058285%2Fagu-20171231.xml&network=http%3A%2F%2Fwww.agrium.com%2Frole%2FINVESTMENTSINASSOCIATESDetails&reportelement=ifrs-full%3ANoncurrentAssets>

Use of the concept ifrs-full:NoncurrentAssets in this disclosure contradicts the balance sheet: Assets = Current assets + Noncurrent assets:

Reporting Entity [Axis]	Period [Axis]	
	12-31	
	Entity's total for associates [...]	Millions of Dollars
	Non-adjusting events after report...	Non-adjusting events after report...
	Non-adjusting events after report...	Non-adjusting events after report...
Disclosure of financial information [line items]		
Current assets	7,440,000,000	
Non-current assets	10,385,000,000	1.5
Total assets	17,942,000,000	1.5
Current liabilities	6,174,000,000	
Non-current liabilities		
Total liabilities		
Net assets		
Proportion of total assets		
Dividend income		
Unamortized intangible assets		
Income statement		
Sales		
Net earnings		
Other components		
Proportion of total assets		
Purchase		
Proportion of total assets		

Report Element		
Properties	Other	
Documentation:	The amount of assets that do not meet the criteria for current assets. [Refer: Current assets]	
Report Element Class	Concept	
Prefix (From Taxonomy)	ifrs-full	
Balance Type	Debit	
Period Type	As Of (instant)	
Data Type	Monetary (xbrli:monetaryItemType)	
Name	ifrs-full:NoncurrentAssets	
ID	ifrs-full_NoncurrentAssets	
▼ Labels of Report Element		
From	Role	Label
Filer	Standard label	Non-current assets

Balance sheet:

	Period [A]
Statement of financial position [abstract]	2017-12-31
Statement of financial position [abstract]	
Assets [abstract]	
Current assets [abstract]	
Cash and cash equivalents	466,000,000
Accounts receivable	2,406,000,000
Income taxes receivable	18,000,000
Inventories	3,321,000,000
Prepaid expenses and deposits	1,004,000,000
Other current assets	120,000,000
Assets held for sale	105,000,000
Total current assets	7,440,000,000
Property, plant and equipment	7,091,000,000
Intangibles	518,000,000
Goodwill	2,228,000,000
Investments in associates and joint ventures	522,000,000
Other assets	58,000,000
Deferred income tax assets	85,000,000
Total assets	17,942,000,000

Biofrontera AG

<http://www.sec.gov/Archives/edgar/data/1712641/000149315218005915/0001493152-18-005915-index.htm>

The filer oddly puts the line item “Total other current liabilities” OUTSIDE of Total current liabilities (ifrs-full:CurrentLiabilities). Then they also say that “Total liabilities (ifrs-full:Liabilities) = Total current liabilities + Total other current liabilities” but then exclude “Long-term financial liabilities” from total liabilities.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1712641%2F000149315218005915%2Fbfr-20171231.xml&network=http%3A%2F%2Fbiofrontera.com%2Frole%2FBalanceSheet&table=xbrl%3AimpliedTable>

Report Element

Properties	Occurrences
Report Standard Label	Other current liabilities [Default Label]
Definitions of Report Element	
Base Taxonomy Standard Label	Total other current liabilities
Documentation:	The amount of current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Current liabilities]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:OtherCurrentLiabilities

		(16,102,000)	(10,579,000)
Equity			
Subscribed capital			
Capital reserve			
Capital reserve from foreign currency adjustments			
Loss carried forward			
Net loss of the year		(16,102,000)	(10,579,000)
Total equity		3,381,000	15,842,000
Long-term liabilities			
Long-term financial liabilities		12,355,000	3,597,000
Current liabilities			
Current financial liabilities			
Trade payables		1,084,000	2,093,000
Current financial debt		170,000	274,000
Other financial liabilities		20,000	59,000
Total current liabilities		1,274,000	2,426,000
Other current liabilities			
Income tax provision		<i>xsi:nil</i>	<i>xsi:nil</i>
Other provisions		2,535,000	1,824,000
Other current liabilities		303,000	190,000
Total other current liabilities		2,838,000	2,014,000
Total liabilities		4,112,000	4,440,000
Total equity and liabilities		19,848,000	23,879,000

BRF S.A.

<http://www.sec.gov/Archives/edgar/data/1122491/000129281418001923/0001292814-18-001923-index.htm>

This filer is using the concept “ifrs-full:Liabilities” to represent the line item “Total noncurrent liabilities”. Clearly ifrs-full:NoncurrentLiabilities would be a better choice.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1122491%2F000129281418001923%2Fbrf-20171231.xml&network=http%3A%2F%2Fbrf-global.com%2Frole%2FConsolidatedBalanceSheets&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001122491 (http://www.sec.gov/CIK)	
Statement of financial position [abstract]	Period [Axis]	
	2017-12-31	2016-12-31
LIABILITIES		
CURRENT LIABILITIES		
Short-term debt	5,031,400,000	3,245,000,000
Trade accounts payable	6,445,500,000	5,839,800,000
Supply chain finance	715,200,000	1,335,600,000
Payroll and related charges	668,600,000	610,800,000
Tax payable	426,000,000	319,600,000
Interest on shareholders' equity payable	1,900,000	
Employee and management profit sharing	95,900,000	
Derivative financial instruments	299,500,000	
Provision for tax, civil and labor risks	536,100,000	
Pension and other post-employment plans	85,200,000	
Other current liabilities	602,600,000	
Total current liabilities	14,907,900,000	
NON-CURRENT LIABILITIES		
Long-term debt	15,413,000,000	
Tax payable	171,200,000	
Provision for tax, civil and labor risks	1,237,100,000	
Deferred income and social contribution taxes	155,300,000	
Pension and other post-employment plans	309,600,000	
Other non-current liabilities	1,321,500,000	
Total non-current liabilities	18,607,700,000	
EQUITY		
Capital	12,460,500,000	
Capital reserves	115,100,000	
Treasury shares	(71,500,000)	
Income reserves	101,400,000	
Accumulated other comprehensive loss	(1,405,200,000)	
Equity attributable to interest of controlling shareholders	11,200,300,000	11,840,000,000
Equity attributable to non-controlling interest	512,600,000	379,400,000

Report Element		
Properties	Of	
Standard Label		
Documentation:	The amount of present obligations arising from past events, the settlement of which is expected to result in an outflow of resources embodying economic benefits.	
Report Element Class	Concept	
Prefix (From Taxonomy)	ifrs-full	
Balance Type	Credit	
Period Type	As Of (instant)	
Data Type	Monetary (xbrli:monetaryItemType)	
Name	ifrs-full:Liabilities	
ID	ifrs-full_Liabilities	
Labels of Report Element		
From	Role	Label
Filer	Standard label	Liabilities [Default Label]

CAE INC

<http://www.sec.gov/Archives/edgar/data/1173382/000117338218000021/0001173382-18-000021-index.htm>

If you try and foot net cash flow, you see that it does not foot. But is because the value using the concept ifrs-full:CashFlowsFromUsedInInvestingActivities representing the line item "Net cash used in investing activities" (note that it says 'used in') was entered as a POSITIVE but should be NEGATIVE and should also be shown in this presentation as a negative (i.e. missing negated label role).

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1173382%2F000117338218000021%2Fcae-20180331.xml&network=http%3A%2F%2Fwww.cae.com%2Frole%2FConsolidatedStatementOfCashFlowsStatement&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001173382 (http://www.sec.gov/CIK)	
	Period [Axis]	
	2017-04-01 - 2018-03-31	2016-04-01 - 2017-03-31
Statement of cash flows [abstract]		
Changes in non-cash working capital	(43,100,000)	29,100,000
Net cash provided by operating activities	403,300,000	464,300,000
Investing activities		
Business combinations, net of cash and cash equivalents acquired	(124,400,000)	(5,500,000)
Net proceeds from disposal of interests in investment	117,800,000	0
Capital expenditures for property, plant and equipment	173,900,000	
Proceeds from disposal of property, plant and equipment	27,000,000	
Capitalized development costs	32,500,000	
Enterprise resource planning (ERP) and other software	14,800,000	
Net payments to equity accounted investees	(11,500,000)	
Dividends received from equity accounted investees	37,600,000	
Other	5,700,000	
Net cash used in investing activities	169,000,000	
Financing activities		
Proceeds from borrowing under revolving unsecured credit facilities	106,000,000	
Repayment of borrowing under revolving unsecured credit facilities	(106,000,000)	
Proceeds from long-term debt	37,800,000	
Repayment of long-term debt	(33,400,000)	
Repayment of finance lease	(25,000,000)	
Dividends paid	(89,900,000)	
Common stock issuance	15,700,000	
Repurchase of common shares	(44,800,000)	
Other	(2,900,000)	700,000
Net cash used in financing activities	(142,500,000)	(181,100,000)
Effect of foreign exchange rate changes on cash and cash equivalents	15,000,000	(4,900,000)
Net increase in cash and cash equivalents	106,800,000	19,100,000
Cash and cash equivalents, beginning of period	504,700,000	485,600,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, tra
Reporting Entity	0001173382 (http://www.sec.gov/CIK)
Period [Axis]	2017-04-01 - 2018-03-31
Concept	Cash flows from (used in) activities
Fact Value	169000000
Units	CAD
Decimals (rounding)	-5

DHT HOLDINGS, INC.

<http://www.sec.gov/Archives/edgar/data/1331284/000095015718000468/0000950157-18-000468-index.htm>

Inappropriate extension concept “dht:NetCashProvidedByOperatingActivities” used to represent line item “Net cash provided by operating activities”, a concept for that line item exists in the IFRS XBRL Taxonomy.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1331284%2F000095015718000468%2Fdht-20171231.xml&network=http%3A%2F%2Fwww.dhtankers.com%2Frole%2FStatementOfCashFlows6&reportelement=dht%3ANetCashProvidedByOperatingActivities&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001331284 (http://www.sec.gov/CIK)			Period [Axis]
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	
Statement of cash flows [abstract]				
Compensation related to options and restricted stock	4,948,000	7,365,000	6,910,000	
(Gain)/loss purchase of convertible bonds	(1,035,000)			
Share of profit in associated companies	(802,000)			
Unrealized currency translation (gains)/losses	0			
Changes in operating assets and liabilities:				
Accounts receivable and accrued revenues	(9,869,000)			
Prepaid expenses	430,000			
Accounts payable and accrued expenses	5,407,000			
Deferred shipping revenues	(2,154,000)			
Bunkers, lube oils and consumables	(15,769,000)			
Net cash provided by operating activities	101,817,000			
Cash flows from investing activities				
Investment in vessels	(165,649,000)			
Investment in vessels under constuction	(132,536,000)			
Proceeds from sale of vessels	111,418,000			
Investment in subsidiary, net of cash acquired	0			
Dividend received from associated company	415,000			
Investment in property, plant and equipment	(193,000)			
Net cash used in investing activities	(186,545,000)			
Cash flows from financing activities				
Cash dividends paid	(23,328,000)			
Issuance of long-term debt	200,452,000			
Purchase of treasury shares	0	(2,031,000)	0	
Purchase of convertible bonds	(17,104,000)	(25,334,000)	0	
Repayment of long-term debt	(107,295,000)	(163,972,000)	(105,734,000)	
Net cash (used in)/provided by financing activities	52,725,000	(38,454,000)	(55,528,000)	
Net (decrease)/increase in cash and cash equivalents	(32,003,000)	(57,480,000)	91,000	
Cash and cash equivalents at beginning of period	109,295,000	166,775,000	166,684,000	
Cash and cash equivalents at end of period	77,292,000	109,295,000	166,775,000	

Report Element			
Properties	Occurrences		
Base Taxonomy Standard Label	Net cash provided by operating activities		
Documentation:	Net cash provided by operating activities		
Report Element Class	Concept		
Prefix (From Taxonomy)	dht		
Balance Type	Debit		
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	dht:NetCashProvidedByOperatingActivities		
ID	dht_NetCashProvidedByOperatingActivities		
Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Net Cash Provided By Operating Activities	en-US

ENERGY CO OF PARANA

<http://www.sec.gov/Archives/edgar/data/1041792/000129281418001971/0001292814-18-001971-index.htm>

The filer is inappropriately using the concept “ifrs-full:OperatingExpense” to represent the line item “OPERATING COSTS”. The concept that should have been used is ifrs-full:CostOfSales. This is particularly clear when you consider the next line item “GROSS PROFIT” (ifrs-full:GrossProfit).

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1041792%2F000129281418001971%2Felp-20171231.xml&network=http%3A%2F%2Fcopel.com%2Frole%2FStatementsOfIncome&reportelement=ifrs-full%3AGrossProfit&table=ifrs-full%3AEarningsPerShareTable>

Reporting Entity [Axis]	0001041792 (http://www.sec.gov/CIK)		
	Period [Axis]		
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
	Classes of ordinary shares [axis]	Classes of ordinary shares [axis]	Classes of ordinary shares [axis]
Earnings per share [line items]	Ordinary shares	Ordinary shares	Ordinary shares
NET OPERATING REVENUE	14,024,573,000	13,101,753,000	14,945,844,000
OPERATING COSTS	(10,665,890,000)	(10,234,115,000)	(11,799,316,000)
GROSS PROFIT	3,358,683,000	2,867,638,000	3,146,528,000
Operational expenses / income			
Selling expenses	(169,050,000)	(250,448,000)	(283,397,000)
General and administrative expenses	(685,675,000)	(741,145,000)	(670,606,000)
Other operational income (expenses)	(15,246,000)	(5,600,000)	(15,640,000)
Equity in earnings of investees			
Total operational expenses / income	(1,469,971,000)	(1,997,203,000)	(1,975,243,000)
PROFIT BEFORE FINANCIAL RESULTS AND TAXES	2,888,712,000	870,435,000	1,171,285,000
Financial income			
Financial expenses	(1,000,000)	(1,000,000)	(1,000,000)
Total financial results	(1,000,000)	(1,000,000)	(1,000,000)
OPERATING PROFIT	1,888,712,000	869,435,000	1,170,285,000
INCOME TAX AND SOCIAL CONTRIBUTION, Current			
INCOME TAX AND SOCIAL CONTRIBUTION, Deferred			
INCOME TAX AND SOCIAL CONTRIBUTION			
NET INCOME	1,888,712,000	869,435,000	1,170,285,000
Attributed to controlling shareholders	1,888,712,000	869,435,000	1,170,285,000
Attributed to non-controlling interest			
BASIC AND DILUTED NET EARNING PER SHARE ATTRIBUTED TO PARENT COMPANY SHAREHOLDERS - EXPRESSED IN BRAZILIAN REAIS			
Ordinary shares			

Report Element		
Properties	Occurrences	
Base Taxonomy Standard Label	OPERATING COSTS	
Documentation:	The amount of all operating expenses.	
Report Element Class	Concept	
Prefix (From Taxonomy)	ifrs-full	
Balance Type	Debit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Name	ifrs-full:OperatingExpense	
ID	ifrs-full_OperatingExpense	
Labels of Report Element		
From	Role	Label
Filer	Standard label	Operating costs and

ERICSSON LM TELEPHONE CO

<http://www.sec.gov/Archives/edgar/data/717826/000119312518124911/0001193125-18-124911-index.htm>

Filer is using the concept “ifrs-full:Liabilities” in a disclosure to represent the line item “Total” which represents total CONTINGENT LIABILITIES per the line item “Contingent liabilities” which uses concept “ifrs-full:EstimatedFinancialEffectOfContingentLiabilities”. Further, the use of that concept contradicts the balance sheet which reports both current and noncurrent liabilities which aggregate to a different value.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F717826%2F000119312518124911%2Feric-20171231.xml&network=http%3A%2F%2Fimetric.edgar-online.com%2Ftaxonomy%2Frole%2FDisclosureContingentLiabilitiesSummaryOfContingentLiabilities&reportelement=ifrs-full%3ALiabilities&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0000717826 (http://www.sec.gov/CIK)	
	Period [Axis]	
Disclosure of contingent liabilities [abstract]	2017-12-31	2016-12-31
Disclosure of contingent liabilities [abstract]		
Contingent liabilities	1,561,000,000	1,186,000,000
Total	1,561,000,000	1,186,000,000

Report Element			
Properties	Occurrences		
Documentation:	The amount or present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.		
Report Element Class	Concept		
Prefix (From Taxonomy)	ifrs-full		
Balance Type	Credit		
Period Type	As Of (instant)		
Data Type	Monetary (xbrl:monetaryItemType)		
Name	ifrs-full:Liabilities		
ID	ifrs-full_Liabilities		
Labels of Report Element			
From	Role	Label	Lang
Standard label		Liabilities	en

	Total assets	260,544,000,000	283,347,000,000
Equity and liabilities			
Equity			
Stockholders' equity		99,540,000,000	139,817,000,000
Non-controlling interest in equity of subsidiaries		636,000,000	675,000,000
Equity		100,176,000,000	140,492,000,000
Non-current liabilities			
Post-employment benefits		25,009,000,000	23,723,000,000
Provisions, non-current		3,596,000,000	946,000,000
Deferred tax liabilities		901,000,000	2,147,000,000
Borrowings, non-current		30,500,000,000	18,653,000,000
Other non-current liabilities		2,776,000,000	2,621,000,000
Non-current liabilities		62,782,000,000	48,090,000,000
Current liabilities			
Provisions, current		6,350,000,000	5,411,000,000
Borrowings, current		2,545,000,000	8,033,000,000
Trade payables		26,321,000,000	25,318,000,000
Other current liabilities		62,370,000,000	56,003,000,000
Current liabilities		97,586,000,000	94,765,000,000
Total equity and liabilities		260,544,000,000	283,347,000,000

ESTRE AMBIENTAL, INC.

<http://www.sec.gov/Archives/edgar/data/1716586/000114036118029225/0001140361-18-029225-index.htm>

The fact value entered for the line item “Non-controlling interest” (portion of comprehensive income) was entered as a NEGATIVE but should have been entered as a POSITIVE. Note the total and parent portions, you can do the math.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#network=http%3A%2F%2Festre.com%2Frole%2FStatementsOfOtherComprehensiveIncome&factcontext=c20170101to20171231&unit=U002&table=xbrl%3AImpliedTable&instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1716586%2F000114036118029225%2Fest-20171231.xml&reportelement=ifrs-full%3AComprehensiveIncomeAttributableToNoncontrollingInterests>

Reporting Entity [Axis]	0001716586 (http://www.sec.gov/CIK)		
	Period [Axis]		
Statements of other comprehensive income [Abstract]	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Statements of other comprehensive income [Abstract]			
Profit (loss) for the year	52,265,000	(360,945,000)	(214,968,000)
Other comprehensive income to be reclassified to profit or loss for the year in subsequent periods			
Currency translation adjustment	97,000	145,000	2,262,000
Comprehensive profit (loss) for the year	52,362,000	(360,800,000)	(212,706,000)
Attributable to:			
Equity holders of the parent	43,890,000	(360,644,000)	(212,690,000)
Non-controlling interests	8,472,000	(156,000)	(16,000)

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001716586 (http://www.sec.gov/CIK)
Period [Axis]	2017-01-01 - 2017-12-31
▶ Concept	Attributable to non-controlling interests
Fact Value	-8472000
Units	BRL
Decimals (rounding)	-3

FORMULA SYSTEMS (1985) LTD

<http://www.sec.gov/Archives/edgar/data/1045986/000121390018006332/0001213900-18-006332-index.htm>

Inappropriate use of the concept “ifrs-full:NoncurrentAssets” to represent the line item “Total long-term assets”. Not the additional assets after total long-term assets. Further, note the crystal clear definition of the concept “ifrs-full:NoncurrentAssets”, “The amount of assets that do not meet the definition of current.”

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1045986%2F000121390018006332%2Fforty-20171231.xml&network=http%3A%2F%2Fformulasystems.com%2Frole%2FConsolidatedStatementsOfFinancialPosition&reportelement=ifrs-full%3ANoncurrentAssets&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001045986 (http://www.sec.gov/CIK)	
	Period [Axis]	
Statement of financial position [abstract]	2017-12-31	
Statement of financial position [abstract]		
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	245,936,000	
Short-term deposits	735,000	
Marketable securities	14,138,000	
Trade receivables (net of allowances for doubtful accounts of \$4,676 and \$6,051 as of December 31, 2016 and December 31, 2017, respectively)	385,778,000	
Other accounts receivable and prepaid expenses	44,915,000	
Inventories	3,299,000	
Total current assets	694,801,000	
LONG-TERM ASSETS:		
Marketable Securities	<i>xsi:nil</i>	
Deferred taxes	15,878,000	
Prepaid expenses and other accounts receivable	16,581,000	
Total long-term assets	32,459,000	
INVESTMENTS IN COMPANIES ACCOUNTED FOR AT EQUITY METHOD	25,315,000	
PROPERTY, PLANTS AND EQUIPMENT, NET	29,807,000	
INTANGIBLE ASSETS, NET	163,983,000	
GOODWILL	617,272,000	
Total assets	1,563,637,000	1,354,522,000

Report Element

Properties	Occurrences
Standard Label	
Documentation:	The amount of assets that do not meet the definition of current assets. [Refer: Current assets]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:NoncurrentAssets
ID	ifrs-full_NoncurrentAssets

▼ Labels of Report Element

Grana & Montero S.A.A.

<http://www.sec.gov/Archives/edgar/data/1572621/000119312518211621/0001193125-18-211621-index.htm>

The filer inappropriately used the concept “ifrs-full:CashFlowsFromUsedInOperations” to represent net cash flow from operating activities. The correct concept is “ifrs-full:CashFlowsFromUsedInOperatingActivities”; this is particularly evident when you look at the line items net cash flow from investing and financing activities, ifrs-full:CashFlowsFromUsedInInvestingActivities; ifrs-full:CashFlowsFromUsedInFinancingActivities.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedar%2Fdata%2F1572621%2F000119312518211621%2Fgram-20171231.xml&network=http%3A%2F%2Fimetric.edgar-online.com%2Ftaxonomy%2Frole%2FStatementOfCashFlowsDirectMethod-510000&reportelement=ifrs-full%3ACashFlowsFromUsedInOperations&table=us-gaap%3AStatementTable>

Reporting Entity [Axis]	0001572621 (http://www.sec.gov/CIK)		
Legal Entity [Axis]	Entity [Domain]		
Statement [Line Items]	Period [Axis]		
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Other accounts payable to related parties	(66,819,000)	45,902,000	14,777,000
Other provisions	(1,680,000)	(2,756,000)	(6,770,000)
Interest payment	(173,662,000)	(171,572,000)	(110,884,000)
Payments for purchases of intangibles - Concessions	(20,178,000)	(97,711,000)	(142,575,000)
Payment of income tax	(144,545,000)	(125,619,000)	(150,337,000)
Net cash (applied to) provided by operating activities	456,297,000	332,474,000	(292,306,000)
INVESTING ACTIVITIES			
Sale of available-for-sale investment			
Sale of property, plant and equipment			
Sale of financial asset at fair value through profit or loss			
Sale of non-current assets held for sale			
Refunding for price adjustment - Morelco			
Return of contributions			
Interest received			
Dividends received			
Payment for purchase of investments properties			
Payments for intangible purchase			
Payments for purchase and contributions on investment in associate and joint ventures			
Payments for property, plant and equipment purchase			
Net cash (applied to) provided by investing activities			
FINANCING ACTIVITIES			
Loans received			
Bonds issued			
Amortization of loans received			
Amortization of bonds issued			
Payment for transaction costs for debt			
Dividends paid to owners of the parent			
Dividends paid to non-controlling interest			
Cash received from non-controlling shareholders			
Acquisition or sale of interest in a subsidiary of non-			

Report Element			
Properties	Occurrences		
Documentation:	The cash from (used in) the entity's operations.		
Report Element Class	Concept		
Prefix (From Taxonomy)	ifrs-full		
Balance Type			
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	ifrs-full:CashFlowsFromUsedInOperations		
ID	ifrs-full_CashFlowsFromUsedInOperations		
Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Cash flows from (used in) operations	en-US
Base	Standard label	Cash flows from (used in) operations	en
Filer	Total label	Net cash (applied to) provided by operating activities	en-US

KELSO TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/1161814/000106299318001853/0001062993-18-001853-index.htm>

The filer used the concept ifrs-full:NoncurrentAssets in a disclosure that contradicts the balance sheet. They are representing “Long-term assets” per the segment disclosure.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1161814%2F000106299318001853%2Fkls-20171231.xml&network=http%3A%2F%2Fwww.kelsotech.com%2Ftaxonomy%2Frole%2FDisclosureDisclosureOfEntitysReportableSegmentsExplanatoryDetails&reportelement=ifrs-full%3ANoncurrentAssets&table=kls%3AStatementTable>

150 - Disclosure - SEGMENTED INFORMATION (Narrative) (Details) Statement [Table]

Rendering

Reporting Entity [Axis]	0001161814 (http://www.sec.gov/CIK)	
Legal Entity [Axis]	Entity [Domain]	
	Period [Axis]	
Statement [Line Items]	2017-12-31	2016-12-31
Long-term assets	1,044,771	247,547

Report Element

Properties	Occurrences
Standard Label	
Documentation:	The amount of assets that do not meet the definition of current assets. [Refer: Current assets]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:NoncurrentAssets
ID	ifrs-full_NoncurrentAssets

Statement [Line Items]	Period [Axis]	
	2017-12-31	2016-12-31
Assets		
Current		
Cash and cash equivalents	411,223	2,312,279
Accounts receivable	653,445	637,845
Income tax receivable	0	753,223
Prepaid expenses	183,966	708,100
Inventory	3,980,243	5,206,129
Total current assets	5,228,877	9,617,576
Deposit	0	3,763
Property, plant and equipment	2,991,546	3,194,492
Intangible assets	944,776	234,313
Total assets	9,165,199	13,050,144
Liabilities		

Kirkland Lake Gold Ltd.

<http://www.sec.gov/Archives/edgar/data/1713443/000162828018003915/0001628280-18-003915-index.htm>

There are two issues here. First, consider the example provided for “SANDSTORM GOLD LTD” below that shows a positive example of this exact same reporting situation. First, “Depletion and depreciation” are clearly PART OF the WHOLE Cost of Sales yet this filer is using the WHOLE (ifrs-full:CostOfSales) representing the line item “Production costs” and then adds another PART (Depletion and depreciation) to that WHOLE; which is illogical. Second, this filer created an extension concept for the line item “Depletion and depreciation” but the “SANDSTORM GOLD LTD” example (see below) used an existing IFRS taxonomy concept. (NOTE New Gold Inc. /FI (Error 2) which has this exact line item and uses the existing IFRS taxonomy concept).

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedar%2Fdata%2F1713443%2F000162828018003915%2Fkl-20171231.xml&network=http%3A%2F%2Fklgold.com%2Frole%2FConsolidatedStatementsOfOperationsAndComprehensiveIncomeStatement&reportelement=kl%3ADepletionAndDepreciation&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001713443 18003915	
	kl:DepletionAndDepreciation	
	Period [Axis]	
Profit or loss [abstract]	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Revenue	747,495,000	403,340,000
Production costs	(288,315,000)	(192,842,000)
Royalty expense	(21,396,000)	(15,552,000)
Depletion and depreciation	(148,655,000)	(58,970,000)
Earnings (loss) from mine operations	289,129,000	135,976,000
Expenses		
Exchange differences on translation of foreign operations	80,898,000	988,000
Total comprehensive income	150,999,000	99,000

Report Element	
Properties	Occurrences
Label	
Documentation:	The amount of costs relating to expenses directly or indirectly attributed to the goods or services sold, which may include, but are not limited to, costs previously included in the measurement of inventory that has now been sold, unallocated production overheads and abnormal amounts of production costs of inventories.
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:CostOfSales
ID	ifrs-full_CostOfSales

<http://www.sec.gov/Archives/edgar/data/1434614/000127956918000626/0001279569-18-000626-index.htm>

This filer uses both an extension concept for “Cost of sales excluding depletion” and then the concept “ifrs-full:CostOfSales” for the TOTAL cost of sales; the PARTS and the WHOLE work correctly.

Consolidated Statements of Income (Loss) [abstract]	Period [Axis]	
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Consolidated Statements of Income (Loss) [abstract]		
Sales	49,208,000	41,634,000
Royalty revenue	19,067,000	20,737,000
Total revenue	68,275,000	62,371,000
Cost of sales excluding depletion	15,321,000	12,834,000
Depletion	29,580,000	27,654,000
Total cost of sales	44,901,000	40,488,000
Gross Profit	23,374,000	21,883,000
Expenses and other (income)		
Administration expenses	6,736,000 ¹	5,031,000 ¹
Project evaluation	4,564,000 ¹	5,064,000 ¹
Foreign exchange (gain) loss	(2,434,000)	87,000
(Gain) on revaluation of investments	(5,827,000)	(22,093,000)
Finance income	(722,000)	(2,598,000)
Finance expense	2,187,000	2,993,000
Mineral, royalty and other interests impairments	9,104,000	2,507,000
(Gain) loss on mineral interest disposal and other	(4,848,000)	1,107,000
Income before taxes	14,614,000	29,785,000
Current income tax expense	868,000	306,000
Deferred income tax expense	3,209,000	4,225,000
Total tax expense (income)	4,077,000	4,531,000
Net income for the year	10,537,000	25,254,000

MEDICURE INC

<http://www.sec.gov/Archives/edgar/data/1133519/000127956918001086/0001279569-18-001086-index.htm>

Inappropriate use of the concept “ifrs-full:IncreaseDecreaseThroughForeignExchangeFinancialAssets” to represent “Foreign exchange (loss) gain on cash held in foreign currency” line item. Of 406 filers, there were 332 filers that used the concept “ifrs-full:EffectOfExchangeRateChangesOnCashAndCashEquivalents” explicitly to represent that line item.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1133519%2F000127956918001086%2Fmph-20171231.xml&network=http%3A%2F%2Fwww.medicure.com%2Frole%2FConsolidatedStatementsOfCashFlows&table=xbrl%3AimpliedTable>

Cash flows from operating activities	1,924,132	3,409,582	142,795
Investing activities:			
Proceeds from Apicore Sale Transaction (Note 5)	89,719,599	<i>xsi:nil</i> ¹	<i>xsi:nil</i>
Acquisition of Class C common shares of Apicore (Note 4)	(31,606,865)	<i>xsi:nil</i> ¹	<i>xsi:nil</i>
Report Element			
Properties		Occurrences	
Documentation:	The increase (decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]		
Report Element Class	Concept		
Prefix (From Taxonomy)	ifrs-full		
Balance Type	Debit		
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	ifrs-full:IncreaseDecreaseThroughForeignExchangeFinancialAssets		
ID	ifrs-full_IncreaseDecreaseThroughForeignExchangeFinancialAssets		
Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Increase (decrease) through foreign exchange, financial assets	en-US
Payment of due to vendor (Note 4)	(3,185,945)	<i>xsi:nil</i> ¹	<i>xsi:nil</i>
Cash flows (used in) from financing activities	(82,970,931)	44,510,840 ¹	3,119,290
Foreign exchange (loss) gain on cash held in foreign currency	(108,060)	(47,083) ¹	39,208
Increase (decrease) in cash	(7,005,697)	8,697,585 ¹	3,074,723
Cash and cash equivalents, beginning of period	12,266,177 ¹	3,568,592	93,869

New Gold Inc. /FI

<http://www.sec.gov/Archives/edgar/data/800166/000127956918000704/0001279569-18-000704-index.htm>

Inappropriate use of concept “ifrs-full:NoncurrentAssets” in a disclosure of segment information, contradicts balance sheet.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F800166%2F000127956918000704%2Fngd-20171231.xml&network=http%3A%2F%2Fwww.newgold.com%2Frole%2FsegmentedInformationDetails2&reportelement=ifrs-full%3ANoncurrentAssets&table=ngd%3ASegmentedInformationTable>

SEGMENTED INFORMATION (Details 2) Segmented information [Table]

Reporting Entity [Axis] 0000800166 (http://www.sec.gov/CIK)

Period [Axis] 2017-01-01 - 2017-12-31

Geographical areas [axis]

Segmented information [Line Items]	Canada [Member]	United States [Member]	Australia [Member]	Mexico [Member]	Other [Member]	Geographical areas [member]	Canada [Member]
REVENUE AND NON-CURRENT ASSETS BY LOCATION							
Revenue	336,300,000 ²⁴	215,700,000 ²⁴	0 ²⁴	52,400,000 ²⁴	0 ²⁴	604,400,000	
Non-current assets	2,971,000,000 ²⁵	302,400,000 ²⁵	85,300,000 ²⁵	5,100,000 ²⁵	600,000 ²⁵	3,364,400,000 ²⁵	2

Report Element

Properties	Occurrences
Documentation:	The amount of assets that do not meet the definition of current assets. [R Current assets]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Debit
Period Type	As Of (Instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:NoncurrentAssets
ID	ifrs-full_NoncurrentAssets

Inventories	193,200,000	150,400,000
Current income tax receivable	12,900,000	12,500,000
Derivative assets	0	18,000,000
Prepaid expenses and other	5,600,000	6,100,000
Total current assets	455,000,000	410,000,000
Non-current inventories	78,700,000 ³⁸	103,300,000 ³⁸
Mining interests	3,200,400,000	3,191,300,000 ¹
Deferred tax assets	171,600,000	224,900,000
Other	2,600,000	3,500,000
Assets before non-current assets or disposal groups classified as held for sale	3,908,300,000	3,933,000,000 ¹
Assets held for sale	109,000,000	0
Total assets	4,017,300,000	3,933,000,000 ¹
Liabilities and equity		

New Gold Inc. /FI (Error 2)

<http://www.sec.gov/Archives/edgar/data/800166/000127956918000704/0001279569-18-000704-index.htm>

Inappropriate use of the concept “ifrs-full:OperatingExpense” to represent the line item “Operating expenses”. Further, that is not a precise label particularly considering the line item “Revenue less cost of goods sold” which is “ifrs-full:GrossProfit”. Because depreciation and depletion are PART OF the WHOLE cost of sales, the line item “Operating expenses” should likely be “Cost of goods sold excluding depreciation and depletion”. Further, note that the line item “Depreciation and depletion” uses the concept “ifrs-full:DepreciationAndAmortisationExpense” more evidence that Kirkland Lake Gold (above) should not be using an extension concept.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F800166%2F000127956918000704%2Fngd-20171231.xml&network=http%3A%2F%2Fwww.newgold.com%2Frole%2FConsolidatedIncomeStatements&reportelement=ifrs-full%3AOperatingExpense&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0000800166 (http://www.sec.gov/CIK)	
Income Statement [Abstract]	2017-01-01 - 2017-12-31	ifrs-full:GrossProfit
Income Statement [Abstract]		
Revenues	604,400,000	522,800,000
Operating expenses	321,000,000	275,500,000
Depreciation and depletion	220,300,000	200,100,000
Revenue less cost of goods sold	63,100,000	47,200,000
Corporate administration	23,700,000	22,900,000
Co		0 ⁴
Sh		300,000
As		400,000
Exp		100,000
Fin		500,000
Fin		400,000
Oth		900,000
Inc		700,000
Lo		700,000
Pro		100,000
Lo		500,000 ³
Lo		500,000
Lo		000,000
Lo		(0.02)
Diluted	(0.18)	(0.02)
Loss per share		(0.01)

Report Element	
Properties	Occurrences
Standard Label	
Documentation:	The amount of all operating expenses.
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:OperatingExpense
ID	ifrs-full_OperatingExpense
Labels of Report Element	

Osisko Gold Royalties LTD

<http://www.sec.gov/Archives/edgar/data/1627272/000106299318001395/0001062993-18-001395-index.htm>

Similar cost of sales issue pointed out above in other examples. Similar issue related to extension of the line item "Depletion of royalty interests".

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedar%2Fdata%2F1627272%2F000106299318001395%2Ffor-20171231.xml&network=http%3A%2F%2Fwww.osiskominer.com%2Ftaxonomy%2Frole%2FIncomeStatement&reportelement=ifrs-full%3ACostOfSales&table=or%3AStatementTable>

Reporting Entity [Axis]	0001627272 (http://www.sec.gov/CIK)	
	Period [Axis]	
Statement [Line Items]	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Revenues	213,216,000	62,677,000
Cost of Sales	(125,645,000)	(143,000,000)
Depletion of royalty interests	(28,065,000)	(11,291,000)
Gross Profit	59,506,000	51,243,000
Other operating expenses		
General and administrative		
Business development		
Impairment		
Exploration		
Other		
Cost of sales		
Interest		
Dividends		
Financial		
Foreign		
Share		
Other		
Income		
Net earnings	(42,788,000)	41,854,000

Report Element			
Properties	Occurrences		
(Taxonomy)			
Balance Type	Debit		
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	or:DepletionOfRoyaltyInterests		
ID	or_DepletionOfRoyaltyInterests		
▼ Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Depletion Of Royalty Interests	en-US
Filer	Negated label	Depletion of royalty interests	en-US

POTASH CORP OF SASKATCHEWAN INC

<http://www.sec.gov/Archives/edgar/data/855931/000119312518058388/0001193125-18-058388-index.htm>

Link to XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#table=xbrl%3AimpliedTable&instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F855931%2F000119312518058388%2Fpot-20171231.xml&network=http%3A%2F%2Fwww.potashcorp.com%2Ftaxonomy%2Frole%2FStatementOfComprehensiveIncomeProfitOrLossByNatureOfExpense-320000&reportelement=ihrs-full%3ACostOfSales>

Freight is PART OF Cost of Sales, it is not a separate line item within the relation "Sales – Cost of Sales = Gross Profit".

Reporting Entity [Axis]	0000855931 (http://www.sec.gov/CIK)		
	Period [Axis]		
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Profit or loss [abstract]			
Profit or loss [abstract]			
Sales	4,547,000,000	4,456,000,000	6,279,000,000
Freight, transportation and distribution	(537,000,000)	(535,000,000)	(488,000,000)
Cost of goods sold	(3,335,000,000)	(3,091,000,000)	(3,522,000,000)
Gross Margin	675,000,000	830,000,000	2,269,000,000
Selling and administrative expenses			
Provincial mining and other taxes			
Transaction costs			
Other (expenses) income			
Operating Income			
Finance costs			
(Loss) Income Before Income Taxes			
Income tax recovery (expense)			
Net Income from Continuing Operations			
Net Income from discontinued operations			
Net income			
Net Income per Share from Continuing Operations			
Basic			
Diluted			
Net Income per Share from Continuing and Discontinued Operations			
Basic			
Diluted	0.39	0.38	1.52

Report Element	
Properties	
Documentation:	The amount of costs relating to expenses to the goods or services sold, which includes costs previously included in the mean... costs, unallocated production over... production costs of inventories.
Report Element Class	Concept
Prefix (From Taxonomy)	ihrs-full
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ihrs-full:CostOfSales
ID	ihrs-full_CostOfSales
Labels of Report Element	

SSR MINING INC.

<http://www.sec.gov/Archives/edgar/data/921638/000092163818000026/0000921638-18-000026-index.htm>

Use of concept ifrs-full:NoncurrentAssets contradicts balance sheet, similar to other examples of this same error (see above).

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2Farchives%2Fedar%2Fdata%2F921638%2F000092163818000026%2Fssrm-20171231.xml&network=http%3A%2F%2Fwww.ssrmining.com%2Frole%2FOperatingSegmentsSegmentReportingInformationBySegmentDetails&table=ifrs-full%3ADisclosureOfOperatingSegmentsTable>

MENTS - Segment Reporting Information, by Segment (Details) Disclosure of operating segments [table]

Rendering

Reporting Entity [Axis]		Period [Axis]
Segment consolidation items [axis]	Disclosure of operating segments [line items]	Segments [member] Max
		Subsidiaries [axis] Subst
		Puna Operations Inc. Entity's total for subsidiaries [...]
		0 0
	Cost of sales	
	Income from mine operations	0
	Exploration, evaluation and reclamation expenses	(375,000)
	Impairment reversal	0
	Operating income (loss)	(18,625,000)
	Income (loss) before income tax	
	Total assets	
	Non-current assets	
	Total liabilities	
Entity's total for segment consolidation items [member]	Number of operating segments	
	Revenue	
	Cost of inventory	
	Depletion, depreciation and amortization	
	Export duties	
	Restructuring costs	
	Inventory (provision) release	
	Cost of sales	
	Exploration, evaluation and reclamation expenses	
	Impairment reversal	
	Operating income (loss)	101,332,000
	Income (loss) before income tax	74,587,000
	Total assets	1,537,454,000
	Non-current assets	719,139,000
	Total liabilities	(513,526,000)

Report Element

Properties	Occurrences
(Taxonomy)	
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:NoncurrentAssets
ID	ifrs-full_NoncurrentAssets

Labels of Report Element

From	Role	Label	Lang
File	Standard label	Non-current assets	en-US
Base	Standard label	Non-current assets	en

	Period [axis]	
Statement of financial position [abstract]	2017-12-31	2016-12-31
Statement of financial position [abstract]		
Current assets		
Cash and cash equivalents	459,864,000	327,127,000
Trade and other receivables	38,052,000	58,437,000
Marketable securities	114,001,000	148,944,000
Inventory	182,581,000	154,915,000
Held for sale	1,418,000	12,097,000
Other	3,681,000	2,720,000
Current assets	799,597,000	704,240,000
Non-current assets		
Property, plant and equipment	658,629,000	663,828,000
Deferred income tax assets	0	1,096,000
Goodwill	49,786,000	49,786,000
Other	29,442,000	19,738,000
Total assets	1,537,454,000	1,438,688,000
Current liabilities		
Trade and other payables	60,153,000	61,500,000
Provisions	11,217,000	82,806,000

Use of concept ifrs-full:NoncurrentAssets contradicts balance sheet, similar to other examples of this same error (see above).

- Schedule of Non-Current Assets and Gross Revenue by Geographical Areas (Detail) Disclosure of geographical areas [table]

Rendering [dropdown] [icons] Noncurrent

Reporting Entity [Axis] 0001131383 (http://www)

Period 2017-01-01 - 2017-12-31

Geographical areas [axis]

Disclosure of geographical areas [line items]	Canada [member]	United States [member]	United Kingdom [member]	Global [member]	Geographical areas [member]
Non-current assets	452,400,000	1,311,200,000	119,300,000	148,700,000	2,031,600,000
Gross revenue	1,202,300,000	2,923,200,000	533,000,000	481,600,000	5,140,100,000

Report Element

Properties Occurrences

Taxonomy

Balance Type Debit

Period Type As Of (instant)

Data Type Monetary (xbrii.monetaryItemType)

Name ifrs-full:NoncurrentAssets

ID ifrs-full_NoncurrentAssets

Labels of Report Element

From	Role	Label	Lang
File	Standard label	Non-current assets	en-US
Base	Standard label	Non-current assets	en

Statement of financial position [abstract]

Statement of financial position [abstract]	2017-12-31	2016-12-31
Assets		
Current		
Cash and cash equivalents	239,500,000	210,900,000
Cash in escrow	7,900,000	8,800,000
Trade and other receivables	816,100,000	806,400,000
Unbilled revenue	414,800,000	421,800,000
Income taxes recoverable	61,600,000	46,700,000
Prepaid expenses	54,300,000	62,300,000
Other financial assets	9,300,000	20,900,000
Other assets	4,700,000	4,700,000
Total current assets	1,608,200,000	1,582,500,000
Non-current		
Property and equipment	212,600,000	213,900,000
Goodwill	1,556,600,000	1,828,100,000
Intangible assets	262,400,000	449,500,000
Investments in joint ventures and associates	9,700,000	9,200,000
Net employee defined benefit asset	12,700,000	
Deferred tax assets	23,200,000	26,200,000
Other financial assets	186,100,000	160,100,000
Other assets	9,400,000	15,200,000
Total assets	3,880,900,000	4,284,700,000
LIABILITIES AND EQUITY		

TECK RESOURCES LTD

<http://www.sec.gov/Archives/edgar/data/886986/000119312518064855/0001193125-18-064855-index.htm>

The filer inappropriately used the concept “ifrs-full:CashFlowsFromUsedInOperations” to represent net cash flow from operating activities. The correct concept is “ifrs-full:CashFlowsFromUsedInOperatingActivities”; this is particularly evident when you look at the line items net cash flow from investing and financing activities, ifrs-full:CashFlowsFromUsedInInvestingActivities; ifrs-full:CashFlowsFromUsedInFinancingActivities.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedar%2Fdata%2F886986%2F000119312518064855%2Fteck-20171231.xml&network=http%3A%2F%2Fwww.teck.com%2Ftaxonomy%2Frole%2FStatementOfCashFlowsIndirectMethod-520000&reportelement=ifrs-full%3ACashFlowsFromUsedInOperations&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]		0000886986 (http://www.sec.gov/CIK)	
Report Element			
Properties		Occurrences	
Statement	taxonomy		
Statement	Balance Type		
Operating	Period Type	For Period (duration)	
Profit	Data Type	Monetary (xbrli:monetaryItemType)	
Depreciation	Name	ifrs-full:CashFlowsFromUsedInOperations	
Provision	ID	ifrs-full_CashFlowsFromUsedInOperations	
Asset	▼ Labels of Report Element		
Gain	From	Role	Label
Foreign	Filer	Standard label	Cash flows from (used in) operations
Loss			en-US
Gain	Base	Standard label	Cash flows from (used in)
Financial			en
Income			
Other		233,000,000	331,000,000
	Net change in non-cash working capital items	94,000,000	(360,000,000)
	Net cash generated by operating activities	5,066,000,000	3,056,000,000
	Investing activities		
	Property, plant and equipment	(1,621,000,000)	(1,416,000,000)
	Capitalized production stripping costs	(678,000,000)	(477,000,000)
	Expenditures on financial investments and other assets	(309,000,000)	(114,000,000)
	Proceeds from the sale of investments and other assets	109,000,000	170,000,000
	Net cash used in investing activities	(2,499,000,000)	(1,837,000,000)
	Financing activities		
	Issuance of debt		1,567,000,000
	Repurchase and repayment of debt	(1,929,000,000)	(2,560,000,000)
	Debt interest and finance charges paid	(495,000,000)	(571,000,000)
	Issuance of Class B subordinate voting shares	26,000,000	8,000,000
	Purchase and cancellation of Class B subordinate voting shares	(175,000,000)	
	Dividends paid	(344,000,000)	(58,000,000)
	Distributions to non-controlling interests	(56,000,000)	(21,000,000)
	Net cash used in financing activities	(2,779,000,000)	(1,502,000,000)

TransAlta Corporation

<http://www.sec.gov/Archives/edgar/data/1144800/000110465918014379/0001104659-18-014379-index.htm>

Use of concept ifrs-full:Liabilities in a disclosure contradicts balance sheet.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#network=http%3A%2F%2Fwww.transalta.com%2Frole%2FRiskManagementActivitiesMaturityDetails&reportelement=ifrs-full%3ALiabilities&instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1144800%2F000110465918014379%2Ftac-20171231.xml&table=ifrs-full%3ADisclosureOfFinancialLiabilitiesTable>

Reporting Entity [axis]	0001144800 (http://www.sec.gov/CIK)				
Classes of financial liabilities [axis]	Financial liabilities, class [member]				
Categories of financial liabilities [axis]	Financial liabilities, category [member]				
Period [axis]	2-31				
on and impairment and gross carrying amount [axis]	amount [member]				
Types of risks [axis]	Maturity [axis]				
Commodity risk management	Disclosure of financial liabilities (line 1)	2021	2022	More than five years	Aggregated time bands [member]
	Accounts payable and accrued liabilities				
	Borrowings				
	Derivative financial liabilities				
	Finance lease liabilities				
	Interest income on debt instruments held				
	Dividends payable (Note 23)				
	Liabilities				
Risks [member]	Accounts payable and accrued liabilities				595,000,000
	Borrowings				3,707,000,000
	Derivative financial liabilities				
	Finance lease liabilities				69,000,000
	Interest income on debt instruments held				
	Dividends payable (Note 23)				34,000,000
	Liabilities	1,436,000,000	544,000,000	522,000,000	107,000,000
					577,000,000
					1,758,000,000
					4,944,000,000

Reporting Entity [axis]	0001144800 (http://www.sec.gov/CIK)			
Classes of share capital [axis]	2017-12-31			
Common shares	Preferred shares	Share capital [member]		
Carrying amount, a...	Carrying amount, a...	Carrying amount, accumulated depreciation, amortisation and i...		
Carrying amount [member]	Carrying amount [member]	Gross carrying amount	Accumulated depreciation and ...	Carrying amount [member]
Total assets				10,304,000,000
Liabilities				
Accounts payable and accrued liabilities		595,000,000		595,000,000
Current portion of decommissioning and other provisions (Note 20)				67,000,000
Risk management liabilities (Notes 13 and 14)				101,000,000
Income taxes payable				64,000,000
Dividends payable (Note 23)		34,000,000		34,000,000
Current portion of long-term debt and finance lease obligations (Note 21)				747,000,000
Current liabilities				1,608,000,000
Credit facilities, long-term debt, and finance lease obligations (Note 21)				2,960,000,000
Decommissioning and other provisions (Note 20)				403,000,000
Deferred income tax liabilities (Note 10)				549,000,000
Risk management liabilities (Notes 13 and 14)				40,000,000
Defined benefit obligation and other long-term liabilities (Note 22)				359,000,000
Equity				
Common shares (Note 23)	3,094,000,000	942,000,000		
Contributed surplus				10,000,000

TURQUOISE HILL RESOURCES LTD.

<http://www.sec.gov/Archives/edgar/data/1158041/000119312518084208/0001193125-18-084208-index.htm>

Inappropriate extension concept “trq:IncomeLossBeforeFinanceItemsAndTaxes” to represent the line item “Income (loss) before finance items and taxes”. That line item is “Profit (loss) from operating activities”, that concept exists.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#network=http%3A%2F%2Fwww.turquoisehill.com%2Ftaxonomy%2Frole%2FStatementOfComprehensiveIncomeProfitOrLossByFunctionOfExpense-310000&reportelement=trq%3AIncomeLossBeforeFinanceItemsAndTaxes&instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F1158041%2F000119312518084208%2Ftrq-20171231.xml&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001158041 (http://www.sec.gov/CIK)	
Profit or loss [abstract]	Period [Axis]	
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Profit or loss [abstract]		
Revenue	939,780,000	1,203,282,000
Cost of sales	(763,798,000)	(861,757,000)
Gross margin	175,982,000	341,525,000
Operating expenses	(201,461,000)	(307,719,000)
Corporate administration expenses	(21,999,000)	(23,606,000)
Other income	1,465,000	10,765,000
Income (loss) before finance items and taxes	(46,013,000)	20,965,000
Finance items		
Finance income	156,278,000	91,234,000
Finance costs	(153,350,000)	(115,868,000)
Finance income (cost)	2,928,000	(24,634,000)
Income (loss) from operations before taxes	(43,085,000)	(3,669,000)
Income and other taxes	154,013,000	110,291,000
Income for the year	110,928,000	106,622,000

Report Element	
Properties	Occurrences
Report Standard Label	Income loss before finance items and taxes
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Income (loss) before finance items and taxes
Documentation:	Income loss before finance items and taxes.
Report Element Class	Concept
Prefix (From Taxonomy)	trq
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	trq:IncomeLossBeforeFinanceItemsAndTaxes
ID	trq_IncomeLossBeforeFinanceItemsAndTaxes

ULTRAPAR HOLDINGS INC

<http://www.sec.gov/Archives/edgar/data/1094972/000119312518152913/0001193125-18-152913-index.htm>

Inappropriate income tax expense concept “ ifrs-full:IncomeTaxExpenseContinuingOperations” to represent line item for “Current” taxes. Note the documentation, that concept relates to current + deferred. Also note the extension concept for the TOTAL taxes. Basically, the concept used for CURRENT should have been used for the TOTAL taxes.

XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#network=http%3A%2F%2Fultra.com.br%2Frole%2FIncomeStatements&reportelement=UGP%3AIncomeAndSocialContributionTaxes&instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedar%2Fdata%2F1094972%2F000119312518152913%2Fugp-20171231.xml&table=xbrl%3AimpliedTable>

Reporting Entity [Axis]	0001094972 (http://www.sec.gov/CIK)		
	Period [Axis]		
	Report Element		
	Properties	Occurrences	
Profit or loss [ab	Base Taxonomy Standard Label	Current	
Profit or loss [ab	Documentation:	The aggregate amount included in the determination of profit (loss) for the period in respect of current tax and deferred tax that relate to continuing operations. [Refer. Continuing operations [member]; Current tax expense (income); Deferred tax expense (income)]	
Net revenue from	Report Element Class	Concept	
Cost of products	Prefix (From Taxonomy)	ifrs-full	
Operating incom	Balance Type	Debit	
Selling and mark	Period Type	For Period (duration)	
General and adm	Data Type	Monetary (xbrli:monetaryItemType)	
Gain (loss) on dis	Name	ifrs-full:IncomeTaxExpenseContinuingOperations	
equipment and in	ID	ifrs-full_IncomeTaxExpenseContinuingOperations	
Other operating it	▼ Labels of Report Element		
Operating incom	Income before income and social contribution taxes	2,413,297,000	2,270,610,000
and sha	Income and social contribution taxes		
Financial income	Current	(922,458,000)	(800,497,000)
Financial expens	Deferred	83,029,000	100,505,000
Share of profit (lo	Income and social contribution taxes, total	(839,429,000)	(699,992,000)
	Net income for the year	1,573,868,000	1,570,618,000
	Net income for the year attributable to:		
	Shareholders of the Company	1,574,306,000	1,561,585,000
	Non-controlling interests in subsidiaries		506,000
		UGP:IncomeAndSocialContributionTaxes	

