

Confirmed Filer Errors in XBRL-based filings of public companies that use the IFRS taxonomy (BATCH 2)

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This document details 25 filer errors that are generally not disputed to be errors which exist in financial statements submitted to the SEC which use IFRS. The purpose of this information is to show common errors such that those creating reports can understand and avoid such errors when creating XBRL-based financial reports.

Note that all of these errors relate to the reporting style **"ISNATU0"**. This is a temporary reporting style code that is being used to replace the **"ISXXXXX"** reporting style which is also temporary. The **ISXXXXX** reporting style turns all income statement tests off because the report does not fit into a current pattern. The **ISNATU0** reporting style starts at **"Income (loss) from continuing operations before tax"** and enables 5 income statement tests to engage for these filings.

BRF S.A.

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

Of 406 financial reports analyzed, there were 377 (93%) that explicitly used the concept “ifrs-full:IncomeTaxExpenseContinuingOperations” to represent the line item “Income tax expense (benefit)” on the income statement.

Further, I don’t have a count, but it is yet, but it is rather common to report the three line items “Current”, “Deferred” and “Total” income tax expense (benefit) on the income statement explicitly. For example,

PRECISION DRILLING CORP

<http://www.sec.gov/Archives/edgar/data/1013605/000095012318002938/0000950123-18-002938-index.htm>

The image shows a portion of an income statement for Precision Drilling Corp, with a torn-paper effect at the top and bottom. The table lists various expenses and income tax components. Yellow callout boxes with arrows point to specific rows, identifying them with IFRS tax expense categories:

- ifrs-full:CurrentTaxExpenseIncome** points to the "Current" income tax expense row.
- ifrs-full:DeferredTaxExpenseIncome** points to the "Deferred" income tax expense row.
- ifrs-full:IncomeTaxExpenseContinuingOperations** points to the "Net loss" row.

Foreign exchange	(2,970,000)	6,008,000
Finance charges	137,928,000	146,360,000
Loss on redemption and repurchase of unsecured senior notes	9,021,000	239,000
Loss before tax	(232,057,000)	(308,586,000)
Income taxes:		
Current	(1,331,000)	(31,195,000)
Deferred	(98,690,000)	(121,836,000)
Income tax recovery	(100,021,000)	(153,031,000)
Net loss	(132,036,000)	(155,555,000)

As such, it is pretty clear that the relation between these three concepts is: (and that there are no other categories other than “current” and “deferred”, however additional DETAILS of current and/or deferred can be provided)

- (+) Income tax expense (benefit), current
- (+) Income tax expense (benefit), deferred
- (=) Income tax expense (benefit) (i.e. the total)

However, this filer represented the “current” and “deferred” on the income statement (i.e. the TOTAL was not used on the income statement):

Financial expenses	(5,027,300,000)	(4,506,400,000)	(5,025,500,000)
Financial income	1,545,600,000	2,373,700,000	3,355,300,000
(LOSS) INCOME BEFORE TAXES	(1,345,500,000)	(317,500,000)	2,558,200,000
Current income taxes	16,600,000	(154,000,000)	(17,100,000)
Deferred income taxes	230,000,000	104,100,000	406,600,000
(LOSS) INCOME FROM CONTINUING OPERATIONS	(1,098,900,000)	(367,400,000)	2,947,700,000
DISCONTINUED OPERATIONS			
INCOME FROM DISCONTINUED OPERATIONS			183,100,000
NET (LOSS) PROFIT	(1,098,900,000)	(367,400,000)	3,130,900,000

And then the TOTAL was provided in a disclosure and that total is not consistent with the aggregation of the current and deferred portions on the income statement. Further, the current and deferred portions were also provided within this disclosure, but no roll up relations were provided.

13. INCOME AND SOCIAL CONTRIBUTION TAXES (Details 3) 13. INCOME AND SOCIAL CONTRIBUTION TAXES (Details 3) [Tab...]

Reporting Entity [Axis] 0001122491 (http://www.sec.gov/CIK)

Period [Axis]

Report Element

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)]

Report Element Class: Concept

Prefix (From Taxonomy): ifrs-full

Balance Type: Debit

Period Type: For Period (duration)

Data Type: Monetary (xbri:monetaryItemType)

Name: ifrs-full:IncomeTaxExpenseContinuingOperations

ID: ifrs-full_IncomeTaxExpenseContinuingOperations

Labels of Report Element

From	Role	Label	Lang

Other permanent differences	49,100,000	10,500,000	(59,800,000)
Total income tax expense continuing operations	8,400,000	(49,900,000)	389,600,000
Current income tax	(16,600,000)	154,000,000	17,100,000
Deferred income tax	(230,000,000)	(104,100,000)	(406,600,000)
Income tax expense continuing operations	8,400,000	(49,900,000)	389,600,000
Current income tax	16,600,000	(154,000,000)	(17,100,000)
Deferred income tax	230,000,000	104,100,000	406,600,000

CANARC RESOURCE CORP

<http://www.sec.gov/Archives/edgar/data/868822/000113717118000041/0001137171-18-000041-index.htm>

As stated above, of 406 financial reports analyzed, there were 377 (93%) that explicitly used the concept “ifrs-full:IncomeTaxExpenseContinuingOperations” to represent the line item “Income tax expense (benefit)” on the income statement.

Here the filer uses the concept “ifrs-full:AdjustmentsForIncomeTaxExpense”. If you read the documentation for that concept, it reads, “Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities.” Clearly that is the incorrect concept.

Interest and finance income	28,000	28,000	3,000
Change in fair value of marketable securities	(293,000)	3,205,000	xsi:nil
Flow through financing costs	xsi:nil	xsi:nil	(4,000)
Gain from debt settlement	xsi:nil	108,000	54,000
Gain from derivative liability	xsi:nil	xsi:nil	13,000
Interest and finance charges	(23,000)	xsi:nil	xsi:nil
Foreign exchange gain (loss)			xsi:nil
Recovery of promissory notes receivable			xsi:nil
Write off of mineral property interest	(7,000)	xsi:nil	xsi:nil
Net (loss) income from continuing operations before income tax	(1,967,000)	1,965,000	(927,000)
Income tax recovery from continuing operations	7,000	xsi:nil	xsi:nil
Net (loss) income from continuing operations	(1,960,000)	1,965,000	(927,000)
Net income (loss) from discontinued operations	xsi:nil	4,826,000	(5,000)
Net (loss) income for the year	(1,960,000)	6,791,000	(932,000)
Other comprehensive income (loss):			

Note: A yellow callout bubble points to the 'Net (loss) income from continuing operations before income tax' row, containing the text 'ifrs-full:AdjustmentsForIncomeTaxExpense'.

Report Element Properties			
Report Standard Label	Income tax recovery		
Base Taxonomy Standard Label	Adjustments for income tax expense		
Documentation	Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]		
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:AdjustmentsForIncomeTaxExpense		
ID	ifrs-full_AdjustmentsForIncomeTaxExpense		
Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Income tax recovery	en-US
Base	Standard label	Adjustments for income tax expense	en
Filer	Negated label	Income tax recovery from continuing operations	en-US
References of Report Element			

Can-Fite BioPharma Ltd.

<http://www.sec.gov/Archives/edgar/data/1536196/000121390018003554/0001213900-18-003554-index.htm>

Inappropriate use of the concept “ifrs-full:ProfitLossFromContinuingOperations” to represent the line item “Total financial income, net”. The correct concept is likely “ifrs-full:ProfitLossFromOperatingActivities”. The concept used is an AFTER TAX concept used between profit (loss) after tax but before discontinued operations and profit (loss).

Reporting Entity [Axis]	Report Element			
	Properties	Occurrences		
	Label			
	Documentation:	The profit (loss) from continuing operations. [Refer: Continuing operations [member]; Profit (loss)]		
	Report Element Class	Concept		
	Prefix (From Taxonomy)	ifrs-full		
	Balance Type	Credit		
	Period Type	For Period (duration)		
	Data Type	Monetary (xbrli:monetaryItemType)		
	Name	ifrs-full:ProfitLossFromContinuingOperations		
	ID	ifrs-full_ProfitLossFromContinuingOperations		
	Labels of Report Element			
	From	Role	Label	Lang
Statement Line Items [Line Items]				
Consolidated Statements of Com [Abstract]				
Revenues				
Research and development exper				
General and administrative expen				
Other income				
Financial expenses				
Financial income	(10,397,000)	(2,999,000)	(6,999,000)	(7,492,000)
Total Financial income, net	(6,575,000)	(1,897,000)	(6,314,000)	(5,289,000)
Loss before taxes on income	17,207,000	4,963,000	26,897,000	19,753,000
Taxes on income	104,000	30,000	112,000	17,000
Net loss	17,311,000	4,993,000	27,009,000	19,770,000
Other comprehensive loss:				
Adjustments arising from translating financial statements of foreign operations	95,000	27,000	33,000	1,000
Remeasurement loss from defined benefit plans		<i>xsi:nil</i>	<i>xsi:nil</i>	385,000
Total other comprehensive	95,000	27,000	33,000	386,000

This is the appropriate use of that concept:

ELBIT IMAGING LTD

<http://www.sec.gov/Archives/edgar/data/1027662/000121390018005030/0001213900-18-005030-index.htm>

One fair value of financial instruments measured at fair value through profit and loss				(2,707,000)
Write-down, charges and other expenses, net	29,166,000	101		
Total expenses and losses	303,536,000	1,052,360,000		203,997,000
Loss before income taxes	(68,513,000)	(227,000,000)		(316,961,000)
Income tax expense	3,242,000	11,244,000		3,020,000 ¹
Loss from continuing operations	(71,756,000)	(248,778,000)		(319,981,000)
Profit (loss) from discontinued operations, net	(44,102,000)	(152,903,000)		7,913,000 ¹
Loss for the year	(115,858,000)	(401,681,000)		(312,068,000)
Attributable to:				
Equity holders of the Company	(97,500,000)	(338,034,000)		(194,830,000) ¹

CASCADES INC

<http://www.sec.gov/Archives/edgar/data/1225525/000114420418017773/0001144204-18-017773-index.htm>

Company entered the fact value for the net income (loss) from the noncontrolling interest as NEGATIVE, but it should have been entered as a POSITIVE. Note that the amount of the error is 30,000 which is exactly the amount of the inconsistency. That is a good sign that the value was entered in reverse. Also, note that all three facts, parent, noncontrolling interest, and the total are CREDITS.

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2017-01-01 - 2017-12-31	
	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	507,000,000	fac:NetIncomeLossAttributableToParent[ifrs-full:ProfitLossAttributableToOwnersOfParent[507,000,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(15,000,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[ifrs-full:ProfitLossAttributableToNoncontrollingInterests[-15,000,000]]
Net Income (Loss)	522,000,000	fac:NetIncomeLoss[ifrs-full:ProfitLoss[522,000,000]]
Validation Results [Hierarchy]		
IS7	30,000,000	fac:NetIncomeLoss[ifrs-full:ProfitLoss[522,000,000]] = (fac:NetIncomeLossAttributableToParent[ifrs-full:ProfitLossAttributableToOwnersOfParent[507,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[ifrs-full:ProfitLossAttributableToNoncontrollingInterests[-15,000,000]])

Reporting Entity [Axis]	0001225525 (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]		
Sales	4,321,000,000	4,001,000,000
Cost of sales and expenses		
Cost of sales of \$215 million		
Selling and advertising expenses		
Gain on acquisition		
Impairment charges		
Foreign exchange gains (losses)		
Gain on derivative financial instruments		
Financing expense		
Interest expense		
Loss on repurchase of debt		
Foreign exchange gains (losses) on financial instruments		
Fair value revaluation of financial instruments		
Share of results of investments		
Provision for (recovery of) income taxes	(81,000,000)	45,000,000
Net earnings including non-controlling interests for the year	522,000,000	137,000,000
Net earnings attributable to non-controlling interests	15,000,000	2,000,000
Net earnings attributable to Shareholders for the year	507,000,000	135,000,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001225525 (http://www.sec.gov/CIK)
Period [Axis]	2017-01-01 - 2017-12-31
Concept	Profit (loss), attributable to non-controlling interests
Fact Value	-15000000
Units	CAD
Decimals (rounding)	-6

Report Element	
Properties	Occurrences
Report Standard Label	Profit (loss)
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Net earnings including non-controlling interests for the year
Documentation:	The total of income less expenses, excluding the components of other comprehensive income. [Refer: Other comprehensive income]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:ProfitLoss

Report Element	
Properties	Occurrences
Report Standard Label	Profit (loss), attributable to non-controlling interests
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Net earnings attributable to non-controlling interests
Documentation:	The profit (loss) attributable to non-controlling interests. [Refer: Profit (loss); Non-controlling interests]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:ProfitLossAttributableToNoncontrollingInterests

Report Element	
Properties	Occurrences
Report Standard Label	Profit (loss), attributable to owners of parent
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Net earnings attributable to Shareholders for the year
Documentation:	The profit (loss) attributable to owners of the parent. [Refer: Profit (loss)]
Report Element Class	Concept
Prefix (From Taxonomy)	ifrs-full
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	ifrs-full:ProfitLossAttributableToOwnersOfParent
ID	ifrs-full ProfitLossAttributableToOwnersOfParent

CEMEX SAB DE CV

<http://www.sec.gov/Archives/edgar/data/1076378/000119312518143360/0001193125-18-143360-index.htm>

Same as Can-Fite BioPharma Ltd. Above, entered net income (loss) attributable to noncontrolling interest as NEGATIVE should have been POSITIVE.

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2017-01-01 - 2017-12-31	
	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	15,221,000,000	fac:NetIncomeLossAttributableToParent[ifrs-full:ProfitLossAttributableToOwnersOfParent[15,221,000,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(1,417,000,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[ifrs-full:ProfitLossAttributableToNoncontrollingInterests[-1,417,000,000]]
Net Income (Loss)	16,638,000,000	fac:NetIncomeLoss[ifrs-full:ProfitLoss[16,638,000,000]]
Validation Results [Hierarchy]		
IS7	2,834,000,000	fac:NetIncomeLoss[ifrs-full:ProfitLoss[16,638,000,000]] = (fac:NetIncomeLossAttributableToParent[ifrs-full:ProfitLossAttributableToOwnersOfParent[15,221,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[ifrs-full:ProfitLossAttributableToNoncontrollingInterests[-1,417,000,000]])

Profit or loss [abstract]	Period [Axis]		
	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Profit or loss [abstract]			
Net sales	258,131,000,000	249,945,000,000	219,299,000,000
Cost of sales	(169,534,000,000)	(160,433,000,000)	(144,513,000,000)
Gross profit	88,597,000,000	89,512,000,000	74,786,000,000
Operating expenses	(56,026,000,000)	(53,969,000,000)	(47,910,000,000)
Operating earnings before other expenses, net	32,571,000,000	35,543,000,000	26,876,000,000
Other expenses, net	(3,815,000,000)	(1,670,000,000)	(3,032,000,000)
Operating earnings	28,756,000,000	33,873,000,000	23,844,000,000
Financial expense	(19,301,000,000)	(21,487,000,000)	(19,784,000,000)
Financial income and other items, net	3,616,000,000	4,489,000,000	(1,333,000,000)
Share of profit of equity accounted investees	588,000,000	688,000,000	737,000,000
Earnings before income tax	13,659,000,000	17,563,000,000	3,464,000,000
Income tax	(520,000,000)	(3,125,000,000)	(2,368,000,000)
Net income from continuing operations	13,139,000,000	14,438,000,000	1,096,000,000
Discontinued operations	3,499,000,000	768,000,000	1,028,000,000
CONSOLIDATED NET INCOME	16,638,000,000	15,206,000,000	2,124,000,000
Non-controlling interest net income	1,417,000,000	1,173,000,000	923,000,000
CONTROLLING INTEREST NET INCOME	15,221,000,000	14,033,000,000	1,201,000,000

DBV TECHNOLOGIES S.A.

<http://www.sec.gov/Archives/edgar/data/1613780/000119312518085953/0001193125-18-085953-index.htm>

First, there is an ERROR in the representation because the line item “Profit (loss) directly recognized in shareholders’ equity” which uses the concept “ifrs-full:OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTax” appears to be a SUBTOTAL in the HTML, but it is NOT a subtotal in the XBRL. So there is that.

Then, the line item “Other comprehensive (loss) income” uses the standard concept “ifrs-full:OtherComprehensiveIncome “ that almost everyone uses (306 out of 406) to EXPLICITLY report total (i.e. WHOLE) other comprehensive income is used as a PART of other comprehensive income. Not saying this is WRONG yet, but I am pointing out that it is INCONSISTENT with basically all other reports that I have seen at this point, both IFRS and US GAAP. Both IFRS and US GAAP seem to say that:

(+) Profit (loss) (or Net Income (loss) per US GAAP)

(+) Other comprehensive income (loss)

(=) Comprehensive income (loss)

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS) (thousands of Euros)

	Year Ended December 31,		
	2015	2016	2017
Net (loss)	(44,674)	(114,531)	(147,693)
Actuarial gains and losses on employee benefits, net of corporate tax	166	(249)	(177)
Profit (loss) directly recognized in shareholders’ equity	166	(249)	(177)
Other comprehensive (loss) income	(90)	(743)	3,280
Total comprehensive (loss)	(44,598)	(115,523)	(144,590)

In accordance with IAS 1 *Presentation of Financial Statements (2007)* (IAS 1), the Group, as defined in Note 2, presents a combined statement of other elements of comprehensive income (loss).

The Group does not hold any financial assets available for sale and non-current financial assets are measured at historical cost which approximates fair value; therefore, no change in fair value is reflected in the consolidated statement of comprehensive (loss).

Component: (Network and Table)			
Network	1005 - Statement - Consolidated Statements of Comprehensive Income (Loss)		
Table	Implied [Table]		
Reporting Entity [Axis]	0001613780 http://www.sec.gov/CIK		
Unit [Axis]	EUR		
	Period [Axis]		
Implied [Line Items]	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Statement of comprehensive income [abstract]			
Net (loss)	(147,693,000)	(114,531,000)	(44,674,000)
Actuarial gains and losses on employee benefits, net of corporate tax	(177,000)	(249,000)	166,000
Profit (loss) directly recognized in shareholders' equity	(177,000)	(249,000)	166,000
Other comprehensive (loss) income	3,280,000	(743,000)	(90,000)
Total comprehensive (loss)	(144,590,000)	(115,523,000)	(44,598,000)

Report Element Properties	
Properties	Labels
Report Standard Label	Other comprehensive income
Base Standard Label	
Documentation	No definition provided.
Properties	
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:OtherComprehensiveIncome
Other	

DHT HOLDINGS, INC.

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

Inappropriate use of extension concept “dht:IncomeTaxExpense” to represent the very common line item “Income tax expense”. Of 406 financial reports analyzed, there were 377 (93%) that explicitly used the concept “ifrs-full:IncomeTaxExpenseContinuingOperations” to represent the line item “Income tax expense (benefit)” on the income statement.

Reporting Entity [Axis]	0001331284 http://www.sec.gov/CIK		
Implied [Line Items]	Period [Axis]	Unit [Axis]	
	2017-01-01/2017-12-31	USD	
Profit or loss [abstract]			
Shipping revenues	355,052,000		
Operating expenses			
Voyage expenses	(113,301,000)		
Vessel operating expenses	(72,431,000)		
Depreciation and amortization	(96,758,000)		
Reversal of impairment charges/(impairment charges)	(8,540,000)		
Profit/(loss) on sale of vessel	(3,540,000)		
General and administrative expense	(17,180,000)		
Total operating expenses	(311,749,000)		
Operating income	43,303,000		
Share of profit from associated companies	802,000		
Interest income	140,000		
Interest expense	(40,109,000)		
Fair value gain on derivative financial liabilities	2,154,000		
Other financial income/(expense)	443,000	(40,000)	(487,000)
Profit before tax	6,733,000	9,354,000	105,430,000
Income tax expense	(131,000)	(95,000)	(128,000)
Profit for the year	6,602,000	9,260,000	105,302,000
Attributable to the owners of parent	6,602,000	9,260,000	105,302,000

Report Element Properties	
Properties	Labels
Report Standard Label	Income Tax Expense
Base Standard Label	
Documentation	The amount of income tax expense.
Properties	
Class	[Concept] Monetary
Prefix	dht
Name	dht:IncomeTaxExpense
Other	
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	dht_IncomeTaxExpense

DHT HOLDINGS, INC. (additional errors)

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

This income statement has a lot of unusual line items and unusual representations in XBRL. The line item "Operating income" uses the concept "ifrs-full:RevenuesAndOperatingExpenses" which is clearly inappropriate. Note that that line item includes "Total operating expenses" (ifrs-full:OperatingExpense). The label "Profit/(loss) on sale of vessel" is highly unusual.

Reporting Entity [Axis]		0001331284 http://www.sec.gov/CIK		
Implied [Line Items]		Period [Axis]	Unit [Axis]	
		2017-01-01/2017-	USD	
Profit or loss [abstract]				
Shipping revenues		355,0		
Operating expenses				
Voyage expenses		(113,3)		
Vessel operating expenses		(72,4)		
Depreciation and amortization		(96,7)		
Reversal of impairment charges/(impairment charges)		(8,5)		
Profit/(loss) on sale of vessel		(3,5)		
General and administrative expense		(17,1)		
Total operating expenses		(311,7)		
Operating income		43,3		
Share of profit from associated companies		8		
Interest income		1		
Interest expense		(40,1)		
Fair value gain on derivative financial liabilities		2,1		
Other financial income/(expense)		443,000	(40,000)	(407,000)
Profit before tax		6,733,000	9,354,000	105,430,000
Income tax expense		(131,000)	(95,000)	(128,000)
Profit for the year		6,602,000	9,260,000	105,302,000
Attributable to the owners of parent		6,602,000	9,260,000	105,302,000

Report Element Properties	
Properties	Labels
Report Standard	Revenue and other operating income
Base Standard La	
Documentation	No definition provided.
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:RevenueAndOperatingIncome
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	ifrs-full_RevenueAndOperatingIncome

DIGATRADE FINANCIAL CORP.

<http://www.sec.gov/Archives/edgar/data/1369128/000113717118000060/0001137171-18-000060-index.htm>

Inappropriate use of the concept “ifrs-full:ProfitLossBeforeTax” to represent the line item “LOSS BEFORE OTHER ITEMS”.

Reporting Entity [Axis]	0001369128 http://www.sec.gov/CIK		
Period [Axis]	Unit [Axis]		
	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Implied [Line Items]	CAD		
Profit or loss [abstract]			
EXPENSES			
Accounting, Audit, and Legal	105,652		
Consulting	138,192		
Depreciation	xsi:nil		
Exchange Platform Development Costs	104,591		
Filing and Transfer Agent Fees	7,866		
Financing Finders' Fees	109,033		
Interest and Bank Charges	30,669		
Investor Relations	107,103		
Management Fees	105,000		
Office	7,137		
Total expenses	715,243		
LOSS BEFORE OTHER ITEMS	(715,243)		
Foreign Exchange Gain (Loss)	40,723		
Coin Development Fee Income	xsi:nil		
Gain on Settlement of Debts	xsi:nil	41,406	xsi:nil
NET LOSS FOR THE YEAR	(674,520)	(172,969)	(557,433)
Other Comprehensive Income	xsi:nil	xsi:nil	xsi:nil
NET COMPREHENSIVE LOSS FOR THE YEAR	(674,520)	(172,969)	(557,433)
POST-SHARE CONSOLIDATION			

Report Element Properties	
Properties	Labels References Occurrences To Do
Report Standard Label	LOSS BEFORE OTHER ITEMS
Base Standard Label	Profit (loss) before tax
Documentation	No definition provided.
Properties	
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:ProfitLossBeforeTax
Other	
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItem...)
ID	ifrs-full_ProfitLossBeforeTax

EDENOR

<http://www.sec.gov/Archives/edgar/data/1395213/000129281418001826/0001292814-18-001826-index.htm>

Inappropriate use of concept “ifrs-full:ProfitLossFromContinuingOperations” (which is an AFTER tax concept) to represent line item “Operating profit/(loss)...” Note that the line item “Operating profit (loss)” uses the concept “ifrs-full:ProfitLossFromOperatingActivities”. That is a big clue the concept above is incorrect.

Reporting Entity [Axis]		0001395213 http://www.sec.gov/CIK		
Period [Axis]		2017-01-01/2017-01-01		
Implied [Line Items]		ARS		
Profit or loss [abstract]				
Revenue		24,3		
Electric power purchases		(12,8)		
	Subtotal	11,5		
Transmission and distribution expenses		(4,8)		
	Gross loss	6,6		
Selling expenses		(2,0)		
Administrative expenses		(1,4)		
Other operating expense, net		(6)		
Gain from interest in joint ventures				
Operating profit/(loss) before income from provisional remedies, higher costs recognition and SE Resolution N° 32/15		2,4		
Recognition of income – provisional remedies – MINEM Note 2016-04484723				
Income recognition on account of the RTI - SEE Resolution N° 32/15		0	419,732,000	5,025,114,000
Higher cost recognition – SEE Resolution N° 250/13 and subsequent Notes		0	81,512,000	551,498,000
Operating profit (loss)		2,494,500,000	(656,116,000)	2,241,687,000
Financial income		272,251,000	196,754,000	96,225,000
Financial expenses		(1,541,462,000)	(1,444,882,000)	(450,016,000)
Other financial results		(101,949,000)	(27,466,000)	(561,723,000)
Net financial expense		(1,371,160,000)	(1,275,594,000)	(915,514,000)
	Profit (loss) before taxes	1,123,340,000	(1,931,710,000)	1,326,173,000
Income tax		(441,150,000)	743,062,000	(183,730,000)
	Profit (loss) for the year	682,190,000	(1,188,648,000)	1,142,443,000

Report Element Properties	
Properties	Labels
Report Standard Label	Profit (loss) from continuing operations
Base Standard Label	Profit (loss) from continuing operations
Documentation	No definition provided.
Properties	
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:ProfitLossFromContinuingOperations
Other	
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	ifrs-full_ProfitLossFromContinuingOperations

ELBIT IMAGING LTD

<http://www.sec.gov/Archives/edgar/data/1027662/000121390018005030/0001213900-18-005030-index.htm>

Reporting Entity [Axis]	0001027662 http://www.sec.gov/CIK		
	Period [Axis]	Unit [Axis]	
Implied [Line Items]	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
	USD		
Profit or loss [abstract]			
REVENUES AND GAINS			
REVENUES			
Revenues from sale of commercial centers	225,794,000		
Total revenues	225,794,000		
GAINS AND OTHER			
Rental income from commercial centers	9,229,000		
Gain from sale of investees	xs:nil		
Total gains	9,229,000		
Total revenues and gains	235,023,000		
EXPENSES AND LOSSES			
Cost of commercial centers	232,369,000		
General and administrative expenses	4,306,000		
Share in losses of associates, net	5,827,000		
Financial expenses	32,390,000		
Financial income	(522,000)		
Change in fair value of financial instruments measured at fair value through profit and loss	xs:nil	xs:nil	(2,707,000)
Write-down, charges and other expenses, net	29,166,000	101,120,000	162,318,000 ¹
Total expenses and losses	303,536,000	1,052,360,000	509,397,000
Loss before income taxes	(68,513,000)	(237,534,000)	(316,961,000)
Income tax expense	3,243,000	11,244,000	3,020,000 ¹
Loss from continuing operations	(71,756,000)	(248,778,000)	(319,981,000)
Profit (loss) from discontinued operations, net	(44,102,000)	(152,903,000)	7,913,000 ¹
Loss for the year	(115,858,000)	(401,681,000)	(312,068,000)
Attributable to:			
Equity holders of the Company	(97,500,000)	(338,034,000)	(194,830,000) ¹
Non-controlling interest	(18,358,000)	(63,647,000)	(117,238,000) ¹
Total Attributable	(115,858,000)	(401,681,000)	(312,068,000)

Report Element Properties

Properties | Labels | References | Occurrences | To Do

Report Standard Label Profit (loss) from operating activities

Base Standard Label

Documentation No definition provided.

Properties

Class [Concept] Monetary

Prefix ifrs-full

Name ifrs-full:ProfitLossFromOperatingActivities

Other

Balance Type Credit

Period Type For Period (duration)

Data Type Monetary (xbrli:monetaryItemType)

ID ifrs-full_ProfitLossFromOperatingActivities

EMBRAER S.A.

<http://www.sec.gov/Archives/edgar/data/1355444/000119312518092436/0001193125-18-092436-index.htm>

The company is representing that profit (loss) from continuing operations is 795,900 even though there are no discontinued operations and therefore no profit (loss) from discontinued operations and therefore NET INCOME FOR THE PERIOD should be the same value.

Reporting Entity [Axis]	0001355444 http://www.sec.gov/CIK		
	Period [Axis]	Unit [Axis]	
	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Implied [Line Items]	USD	USD	USD
Profit or loss [abstract]			
REVENUE	5,839,300,000	6,217,500,000	5,928,100,000
Cost of sales and services	(4,773,400,000)	(4,980,700,000)	(4,816,800,000)
GROSS PROFIT	1,065,900,000	1,236,800,000	1,111,300,000
Operating Income (expense)			
Administrative	(179,100,000)	(164,300,000)	(182,000,000)
Selling	(307,000,000)	(368,600,000)	(361,600,000)
Research	(49,200,000)	(47,600,000)	(41,700,000)
Other operating income (expense), net	(202,500,000)	(450,000,000)	(194,200,000)
Equity in income (losses) of associates	1,200,000	(300,000)	(300,000)
OPERATING PROFIT BEFORE FINANCIAL INCOME	329,300,000	206,000,000	331,500,000
Financial income (expense), net	(47,600,000)	(51,400,000)	(22,900,000)
Foreign exchange gain (loss) , net	6,600,000	4,500,000	27,600,000
PROFIT BEFORE TAXES ON INCOME	288,300,000	159,100,000	336,200,000
Income tax expense	(25,500,000)	8,700,000	(255,400,000)
NET INCOME FOR THE PERIOD	262,800,000	167,800,000	80,800,000
Atributable to :			
Owners of Embraer	246,800,000	166,100,000	69,200,000
Noncontrolling interests	16,000,000	1,700,000	11,600,000

Component: (Network and Table)

Network: 1170 - Disclosure - Shareholders' Equity - Summary of Proposed Dividends (Detail)

Table: Disclosure of Proposed Dividend [Table]

Reporting Entity [Axis]	0001355444 http://www.sec.gov/CIK		
	Period [Axis]	Unit [Axis]	
	2017-01-01/2017-12-31		
Disclosure of proposed dividend [line items]	Measurement [axis]	USD	BRL
Net income for the year	Aggregated measurement [member]	795,800,000	
Investment Subsidy	Aggregated measurement		
Legal Reserve			
Net income attributable to continuing operations			
Minimum mandatory dividend			
Interest on own capital			
Proposed dividends			
Interest on own capital			
Total shareholders' equity			
Payments of the year			
Total shareholders' equity			
Total shareholders' equity			
Total exceeding share equity			
Total remuneration due to non-controlling shareholders	Aggregated measurement	11,900,000	

Report Element Properties	
Properties	Labels
Report Standard Label	Profit (loss) from continuing operations
Base Standard Label	
Documentation No definition provided.	
Properties	
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:ProfitLossFromContinuingOperations
Other	
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	ifrs-full_ProfitLossFromContinuingOperations

EMGOLD MINING CORP

<http://www.sec.gov/Archives/edgar/data/1199392/000113717118000059/0001137171-18-000059-index.htm>

Inappropriate use of concept "ifrs-full:ProfitLossbeforeTax" to represent line item before other income:

Reporting Entity [Axis]	0001199392 http://www.sec.gov/CIK		
	Period [Axis]	Unit [Axis]	
Implied [Line Items]	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
	USD	USD	USD
Profit or loss [abstract]			
CONTINUING OPERATIONS			
EXPENSE			
Exploration and Evaluation			
Resource property expense	38,555		
General and Administrative			
Management and consulting	127,972		
Office and administration	36,868		
Professional fees	28,186		
Listing and filing fees	21,713		
Insurance	7,159		
Shareholder communication	5,571		
Banking costs	1,692		
Depreciation	xs:nil		
Impairment of exploration and evaluation assets	xs:nil		
Total expenses	229,161		
Net (Loss) and Comprehensive (Loss) Before Other Items	(267,716)		
Other (income)			
Gain (loss) on write off of amounts receivable and accounts	(833)	xs:nil	714
Loss on sale of real estate property	xs:nil	(16,351)	xs:nil
Foreign exchange gain (loss)	(4,613)	(10,429)	21,787
Gain on write off of related party debt	587,500	31,627	xs:nil
Gain on sale of equipment	xs:nil	xs:nil	3,500
Total other income	582,054	4,847	26,001
Net Income / (Loss) and Comprehensive Income / (Loss)	314,338	(272,193)	(474,953)

Report Element Properties	
Properties	Labels References Occurrences To Do
Report Standard Label	Profit (loss) before tax
Base Standard Label	Profit (loss) before tax
Documentation	No definition provided.
Properties	
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:ProfitLossBeforeTax
Other	
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	ifrs-full_ProfitLossBeforeTax

ENERGY CO OF PARANA

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

The concept “ifrs-full:ProfitLossFromContinuingOperations” is inappropriately being used to represent the line item “PROFIT BEFORE FINANCIAL RESULT AND TAXES”. That concept is an AFTER TAX concept, see its appropriate use below. Note the “Total financial results” which relations to financial income (costs) (ifrs-full:FinanceIncomeCost). The correct concept for that line item is likely “ifrs-full:ProfitLossFromOperatingActivities”.

Component: (Network and Table)			
Network	00000003 - Statement - Consolidated Statements of Income		
Table	Earnings per share [table]		
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
Unit [Axis]	BRL	BRL	BRL
Classes of ordinary shares [a...]	Ordinary shares	Ordinary shares	Ordinary shares
Earnings per share [line items]			
NET OPERATING REVENUE	14,024,573,000	13,101,753,000	14,945,844,000
OPERATING COSTS	(10,665,890,000)		
GROSS PROFIT	3,358,683,000		
Operational expenses / income			
Selling expenses	(169,050,000)		
General and administrative expenses	(685,675,000)		
Other operational income (expenses)	(464,316,000)		
Equity in earnings of investees	101,739,000		
Total operational expenses / income	(1,217,302,000)		
PROFIT BEFORE FINANCIAL RESULTS AND TAXES	2,141,381,000		
Financial income	699,310,000		
Financial expenses	(1,447,750,000)		
Total financial results	(748,440,000)		
OPERATING PROFIT	1,392,941,000		
INCOME TAX AND SOCIAL CONTRIBUTION, Current	(379,943,000)		
INCOME TAX AND SOCIAL CONTRIBUTION, Deferred	105,257,000		
INCOME TAX AND SOCIAL CONTRIBUTION	(274,686,000)		
NET INCOME	1,118,255,000	874,472,000	1,161,565,000
Attributed to controlling shareholders	1,033,626,000	895,772,000	1,109,549,000
Attributed to non-controlling interest	84,629,000	(21,300,000)	52,016,000
BASIC AND DILUTED NET EARNING PER SHARE ATTRIBUTED TO PARENT COMPANY SHAREHOLDERS			

Report Element Properties	
Properties	Labels
Report Standard Label	Profit before financial results and taxes
Base Standard Label	Profit (loss) from continuing operations
Documentation	No definition provided.
Class	[Concept] Monetary
Prefix	ifrs-full
Name	ifrs-full:ProfitLossFromContinuingOperations
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	ifrs-full_ProfitLossFromContinuingOperations

This is the appropriate use of that concept:

ELBIT IMAGING LTD

<http://www.sec.gov/Archives/edgar/data/1027662/000121390018005030/0001213900-18-005030-index.htm>

	fair value through profit and loss	Investments measured at fair value through profit and loss	101	(2,707,000)
Write-down, charges and other expenses, net	29,166,000			
Total expenses and losses	303,536,000	1,052,360,000		55,997,000
Loss before income taxes	(68,513,000)	(237,557,000)		(316,961,000)
Income tax expense	3,243,000	11,244,000		3,020,000 ¹
Loss from continuing operations	(71,756,000)	(248,778,000)		(319,981,000)
Profit (loss) from discontinued operations, net	(44,102,000)	(152,903,000)		7,913,000 ¹
Loss for the year	(115,858,000)	(401,681,000)		(312,068,000)
Attributable to:				
Equity holders of the Company	(97,500,000)	(338,034,000)		(194,830,000) ¹

ifrs-full:ProfitLossFromContinuingOperations

ERICSSON LM TELEPHONE CO

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

Note that TOTAL comprehensive income is NEGATIVE, -37862000000. But look at the portion attributable to the parent, POSITIVE 37987000000. The parent portion is entered as a POSITIVE but should be NEGATIVE. The noncontrolling interest likely needs to be adjusted also.

Note that both concepts are CREDITS yet one is negative and the other is positive, that is another clue that one of the facts has been entered incorrectly.

Reporting Entity [Axis]	0000717826 http://www.sec.gov/CIK		
Unit [Axis]	SEK		
Implied [Line Items]	Period [Axis]		
	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Statement of comprehensive income [abstract]			
Net income (loss)	(35,063,000,000)		
Items that will not be reclassified to profit or loss			
Remeasurements of defined benefits pension plans including asset ceiling	970,000,000		
Tax on items that will not be reclassified to profit or loss	(547,000,000)		
Items that may be reclassified to profit or loss			
Available-for-sale interest-bearing securities			
Gains/losses arising during the period	68,000,000		
Reclassification adjustments on gains/losses included in profit	5,000,000		
Revaluation of other investments in shares and			
Fair value remeasurement	99,000,000		
Changes in cumulative translation adjustments	(3,378,000,000)		
Share of other comprehensive income of joint ventures and associated companies			
Tax on items that may be reclassified to profit or loss	(16,000,000)	1,000,000	
Total other comprehensive income (loss), net of tax	(2,799,000,000)	2,619,000,000	(1,311,000,000)
Net income and total comprehensive income	(37,862,000,000)		
Total comprehensive income (loss) attributable to:			
stockholders of the Parent Company	(37,987,000,000)		
Non-controlling interests	125,000,000		

Fact Characteristics and Properties	
Properties	Occurrences
Reporting Entity	0000717826 http://www.sec.gov/CIK
Period	2017-01-01/2017-12-31
Concept	Comprehensive income
Name	ifrs-full:ComprehensiveIncome
Prefix	ifrs-full
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrl:monetaryItemType)
Fact Value	-37862000000
Units	iso4217:SEK
Decimals (rounding)	-6

Fact Characteristics and Properties	
Properties	Occurrences
Reporting Entity	0000717826 http://www.sec.gov/CIK
Period	2017-01-01/2017-12-31
Concept	Comprehensive income, attributable to owners of parent
Name	ifrs-full:ComprehensiveIncomeAttributableToOwnersOfParent
Prefix	ifrs-full
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrl:monetaryItemType)
Fact Value	37987000000
Units	iso4217:SEK
Decimals (rounding)	-6

FORMULA SYSTEMS (1985) LTD (Profit attributable to noncontrolling interest error)

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

The filer is using the TOTAL profit (loss) attributable to noncontrolling interest concept to represent the non-redeemable non-controlling interest, basically they are using a WHOLE concept as a PART and then they are adding another PART which is illogical. (i.e. the redeemable non-controlling interest is PART OF the WHOLE).

Reporting Entity [Axis]	0001045986 http://www.sec.gov/CIK		
	Period [Axis]	Unit [Axis]	
Implied [Line Items]	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
	USD	USD	USD
Consolidated Statements of Profit or Loss			
Revenues:			
Proprietary software products and related services	341,350,000	273,235,000	242,818,000
Software services	1,013,789,000	835,386,000	730,376,000
Total revenues	1,355,139,000	1,108,621,000	973,194,000
Cost of revenues:			
Proprietary software products and related services	201,302,000	149,244,000	131,131,000
Software services	857,014,000	700,596,000	610,139,000
Total cost of revenues	1,058,316,000	849,840,000	741,270,000
Gross profit	296,823,000	258,781,000	231,924,000
Research and development expenses, net	39,853,000	22,328,000	15,123,000
Selling, marketing, general and administrative expenses	184,424,000	147,953,000	140,935,000
Other income	308,000	xsi:nil	xsi:nil
Operating income	72,854,000	88,500,000	75,866,000
Financial expenses	(29,916,000)	(17,594,000)	(14,955,000)
Financial income	8,749,000	6,008,000	5,422,000
Group's share of profits of companies accounted for at equity, net	1,124,000	349,000	5,000
Income before taxes on income	52,811,000	77,263,000	66,338,000
Taxes on income	13,371,000	21,163,000	15,984,000
Net income	39,440,000	56,100,000	50,354,000
Attributable to:			
Equity holders of the Company	10,352,000	22,445,000	19,829,000
Redeemable non-controlling interests	3,671,000	2,125,000	864,000
Non-controlling interests	25,417,000	31,530,000	29,661,000
Net income	39,440,000	56,100,000	50,354,000

FORMULA SYSTEMS (1985) LTD (Comprehensive income attributable to noncontrolling interest error)

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

The filer is using the TOTAL comprehensive income attributable to noncontrolling interest concept to represent the non-redeemable non-controlling interest, basically they are using a WHOLE concept as a PART and then they are adding another PART which is illogical. (i.e. the redeemable non-controlling interest is PART OF the WHOLE).

Reporting Entity [Axis]	0001045986 http://www.sec.gov/CIK		
Unit [Axis]	USD		
Implied [Line Items]	Period [Axis]		
	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Consolidated Statements of Comprehensive Income [Abstract]			
Net income	39,440,000	56,100,000	50,354,000
Other comprehensive income (loss) (net of tax effect):			
Amounts that will not be reclassified subsequently to profit or loss:			
Actuarial loss from defined benefit plans	(898,000)	(2,696,000)	(416,000)
Share in other comprehensive income (loss) of joint venture	104,000		
Amounts that will be or that have been reclassified to profit or loss when specific conditions are met:			
Gain from derivative instruments, net			9,000
Unrealized gain (loss) from available-for-sale financial assets	144,000	30,000	102,000
Amounts transferred to the statement of profit or loss for sale of available-for-sale financial assets	(94,000)	16,000	(300,000)
Exchange differences on translation of foreign operations	41,599,000	1,667,000	(3,726,000)
Total other comprehensive income (loss), net of tax	40,855,000	(983,000)	(4,331,000)
Total Comprehensive income	80,295,000	55,117,000	46,023,000
Total comprehensive income attributable to:			
Equity holders of the Company	30,354,000	21,948,000	17,693,000
Redeemable non-controlling interests	7,836,000	2,020,000	864,000
Non-controlling interests	42,105,000	31,149,000	27,466,000
Total comprehensive income	80,295,000	55,117,000	46,023,000

GeoPark Ltd

<http://www.sec.gov/Archives/edgar/data/1464591/000114420418020167/0001144204-18-020167-index.htm>

Note that total comprehensive income is a NEGATIVE and that the portion attributable to the parent is entered as a POSITIVE. Note that both concepts are CREDITS. The parent portion was entered in reverse, it should be NEGATIVE. The noncontrolling interest also likely needs to be adjusted.

Reporting Entity [Axis]	0001464591 http://www.sec.gov/CIK
Unit [Axis]	USD
Implied [Line Items]	Period [Axis] 2017-01-01/2017-12-31
Statement of comprehensive income [abstract]	
Loss for the year	(17,837,000)
Other comprehensive income [abstract]	
Items that may be subsequently reclassified to profit	
Currency translation differences	(512,000)
Total comprehensive loss for the year	(18,349,000)
Attributable to:	
Owners of the Company	(24,740,000)
Non-controlling interest	6,391,000

Properties	Occurrences	To Do
Reporting Entity	0001464591 http://www.sec.gov/CIK	
Period	2017-01-01/2017-12-31	
Concept	Comprehensive income	
Name	ifrs-full:ComprehensiveIncome	
Prefix	ifrs-full	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	-18349000	
Units	iso4217:USD	
Decimals (rounding)	-3	

Properties	Occurrences	To Do
Reporting Entity	0001464591 http://www.sec.gov/CIK	
Period	2017-01-01/2017-12-31	
Concept	Comprehensive income, attributable to owners of parent	
Name	ifrs-full:ComprehensiveIncomeAttributableToOwnersOfParent	
Prefix	ifrs-full	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	24740000	
Units	iso4217:USD	
Decimals (rounding)	-3	

Gol Intelligent Airlines Inc.

<http://www.sec.gov/Archives/edgar/data/1291733/000129281418001976/0001292814-18-001976-index.htm>

There are THREE errors here. First, the concept “ifrs-full:OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTax” was used to represent the line item “Income (loss) before income taxes”. The concept that SHOULD have been used was “ifrs-full:ProfitLossBeforeTax” which was used to represent the line item “Income (loss) before financial expense, net and income taxes”.

Finally, the concept “ifrs-full:ProfitLossFromOperatingActivities” was used to represent the line item “Equity results”.

The screenshot displays an XBRL viewer interface for Gol Intelligent Airlines Inc. (0001291733). The main window shows an income statement for the period 2017-01-01/2017-12-31. Two 'Report Element Properties' windows are overlaid on the table, with red arrows pointing from their 'Name' fields to specific line items.

Implied [Line Items]	2017-01-01/2017-12-31	Unit
Profit or loss [abstract]		BRL
Net revenue		
Passenger	9,185,805.0	
Cargo and other	1,390,217.0	
Total net revenue	10,576,022.0	
Operating costs and expenses		
Salaries	(1,708,111.0)	
Aircraft fuel	(2,887,737.0)	
Aircraft rent	(939,744.0)	
Sales and marketing	(590,814.0)	
Landing fees	(664,170.0)	
Aircraft, traffic and mileage servicing	(874,736.0)	
Maintenance, materials and repairs	(368,719.0)	
Depreciation and amortization	(505,425.0)	
Passenger service expenses	(437,045.0)	
Other operating expenses	(610,210.0)	
Total operating costs and expenses	(9,586,811.000)	
Equity results	544,000	
Income (loss) before financial expense, net and income taxes	989,755,000	
Financial expense, net		
Financial income	213,446,000	
Financial expenses	(1,050,461,000)	
Exchange rate variation, net	(81,744,000)	
Total financial results	(918,759,000)	
Income (loss) before income taxes	70,996,000	
Current income taxes	(239,846,000)	
Deferred income taxes	547,059,000	
Total income taxes	307,213,000	
Net income (loss) for the year	378,209,000	
Net income (loss) attributable to equity holders of the parent	19,184,000	
Net income attributable to non-controlling interests from Smiles	359,025,000	

The first 'Report Element Properties' window (top right) shows the following details for the line item 'Income (loss) before financial expense, net and income taxes':

- Report Standard Label: Income (loss) before financial expense, net and income taxes
- Base Standard Label: Income (loss) before financial expense, net and income taxes
- Documentation: No definition provided.
- Class: [Concept] Monetary
- Prefix: ifrs-full
- Name: ifrs-full:ProfitLossBeforeTax
- Balance Type: Credit
- Period Type: For Period (duration)
- Data Type: Monetary (xbrli:monetaryItem...)
- ID: ifrs-full_ProfitLossBeforeTax

The second 'Report Element Properties' window (bottom right) shows the following details for the line item 'Income (loss) before income taxes':

- Report Standard Label: Income (loss) before income taxes
- Base Standard Label: Income (loss) before income taxes
- Documentation: No definition provided.
- Class: [Concept] Monetary
- Prefix: ifrs-full
- Name: ifrs-full:OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTax
- Balance Type: Credit
- Period Type: For Period (duration)
- Data Type: Monetary (xbrli:monetaryItemType)
- ID: ifrs-full_OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTax

The HTML version of the income statement helps one understand the errors in the XBRL version:

Landing fees		(604,170)	(687,366)	(8,000)
Aircraft, traffic and mileage servicing		(874,736)	(753,497)	(678,075)
Maintenance, materials and repairs		(368,719)	(593,090)	(603,925)
Depreciation and amortization		(505,425)	(447,668)	(419,691)
Passenger service expenses		(437,045)	(461,837)	(481,765)
Other operating expenses		(610,310)	(320,948)	(493,621)
Total operating costs and expenses		(9,586,811)	(9,169,510)	(9,957,843)
Equity results	12	544	(1,280)	(3,941)
Income (loss) before financial result, net and income taxes		989,755	696,545	(183,777)
Financial results	24			
Financial income		213,446	568,504	332,567
Financial expenses		(1,050,461)	(1,271,564)	(1,328,891)
Exchange rate variation, net		(81,744)	1,367,937	(2,266,999)
Total financial results		(918,759)	664,877	(3,263,323)
Income (loss) before income taxes		70,996	1,361,422	(3,447,100)
Income taxes				
Current		(239,846)	(257,944)	(196,140)
Deferred		547,059	(1,114)	(648,000)
Total income taxes	8	307,213	(259,058)	(844,140)
Net income (loss) for the year		378,209	1,102,364	(4,291,240)

Goldcorp Inc.

<http://www.sec.gov/Archives/edgar/data/919239/000119312518094314/0001193125-18-094314-index.htm>

If you contrast this filing to other financial reports for similar types of entities (i.e. mines); what you will see is “Revenues – Cost of Revenues = Gross Profit” in essence. Here, the line item “Mine operating cost” should be “ifrs-full:CostOfSales” (which was used on the line item “Production costs” which is incorrect); the line item “Earnings from mine operations” should be “ifrs-full:GrossProfit” rather than an extension concept.

There are plenty examples that support this conclusion.

Reporting Entity [Axis]	0000919239	http://www.sec.gov/0
Implied [Line Items]	2017-01-01/2017-12-31	USD
Profit or loss [abstract]		
Revenues	3,423,000,000	
Mine operating costs		
Production costs	(1,889,000,000)	
Depreciation and depletion	(990,000,000)	
Mine operating cost	(2,879,000,000)	
Earnings from mine operations	544,000,000	
Exploration, evaluation and project costs	(62,000,000)	
Share of net earnings related to associates and joint venture	189,000,000	
(Impairment) reversal of impairment of mining interests, net	(244,000,000)	
Corporate administration	(158,000,000)	
Restructuring costs	(4,000,000)	(50,000,000)
Earnings from operations, associates and joint venture	265,000,000	369,000,000
Gain on derivatives, net	4,000,000	3,000,000
Gain on disposition of mining interest, net of transaction costs	42,000,000	
Finance costs	(133,000,000)	(137,000,000)
Other income (expense), net	15,000,000	(13,000,000)
Earnings before taxes	193,000,000	222,000,000
Income tax recovery (expense)	465,000,000	(60,000,000)

Properties	Labels	References	Occurrences	To Do
Report Standard Label	Earnings from Mine Operations			
Base Standard Label				
Documentation	The amount of revenue less cost of sales and depreciation and depletion, excluding earnings from operation from associates and JV.			
Class	[Concept] Monetary			
Prefix	gg			
Name	gg:EarningsFromMineOperations			
Balance Type	Credit			
Period Type	For Period (duration)			
Data Type	Monetary (xbrl:monetaryItemType)			
ID	gg_EarningsFromMineOperations			

INTERNET GOLD GOLDEN LINES LTD

<http://www.sec.gov/Archives/edgar/data/1090159/000121390018006378/0001213900-18-006378-index.htm>

The line item “Cost of sales” is represented using the concept “ifrs-full:CostOfSales” which is DIRECT operating expenses; yet a PART of that WHOLE is “General and operating expenses” (ifrs-full:SellingGeneralAndAdministrativeExpense) which are INDIRECT expenses. As such, the concept “ifrs-full:OperatingExpense” is most likely more appropriate.

Reporting Entity [Axis]	0001090159 http://www.sec.gov/CIK				
	Period [Axis]	Unit [Axis]	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Implied [Line Items]	USD				LS
Consolidated Statements of Income [abstract]					
Revenues			2,823,000,000		3,985,000,000
Costs and expenses					
Depreciation and amortization			611,000,000		1,131,000,000
Salaries			579,000,000		1,960,000,000
General and operating expenses			1,128,000,000		3,878,000,000
Other operating expenses (income), net			43,000,000		3,000,000
Cost of sales			2,361,000,000		7,972,000,000
Operating profit			462,000,000		1,013,000,000
Financing (income) expenses					
Finance expenses			188,000,000		759,000,000
Finance income			(22,000,000)		(164,000,000)
Financing expense, net			166,000,000		595,000,000
Profit after financing expenses, net			296,000,000		418,000,000
Share of loss (income) in equity-accounted investees			1,000,000		(12,000,000)
Profit before income tax			295,000,000		430,000,000
Income tax			100,000,000	347,000,000	442,000,000
Net profit for the year			195,000,000	675,000,000	439,000,000
Profit (loss) attributable to:					
Shareholders of the Company			(4,000,000)	(15,000,000) ¹	(202,000,000)
Non-controlling interests			199,000,000	690,000,000 ¹	641,000,000
Net profit for the year			195,000,000	675,000,000	439,000,000

Report Element Properties
Report Stand: Cost of sales
Base Standar:
Documentati: No definition provided.
Class: [Concept] Monetary
Prefix: ifrs-full
Name: ifrs-full:CostOfSales
Balance Ty: Debit
Period Typ: For Period (duration)
Data Type: Monetary (xbri:monetaryItemType)
ID: ifrs-full_CostOfSales

Itau Unibanco Holding S.A.

<http://www.sec.gov/Archives/edgar/data/1132597/000114420418021659/0001144204-18-021659-index.htm>

Filer entered the line item "Comprehensive income attributable to noncontrolling interest" in reverse. Entered as NEGATIVE, should be POSITIVE.

Reporting Entity [Axis]	0001132597 http://www.sec.gov/CIK		
Unit [Axis]	BRL		
Implied [Line Items]	Period [Axis]		
	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Statement of comprehensive income [abstract]			
Net income	24,268,000,000	23,582,000,000	26,156,000,000
Available-for-sale financial assets			
Change in fair value			
Income tax effect			
(Gains) / losses transferred to income statement			
Income tax effect			
Hedge			
Cash flow hedge			
Change in fair value			
Income tax effect			
Hedge of net investment in foreign operation			
Change in fair value			
Income tax effect			
Remeasurements of liabilities for post-employment benefits			
Remeasurements	33,000,000	(1,048,000,000)	(68,000,000)
Income tax effect	(43,000,000)	458,000,000	20,000,000
Foreign exchange differences on foreign investments	731,000,000	(2,737,000,000)	3,099,000,000
Total comprehensive income	25,183,000,000	21,598,000,000	25,297,000,000
Comprehensive income attributable to non-controlling interests	365,000,000	319,000,000	416,000,000
Comprehensive income attributable to the owners of the parent company	24,818,000,000	21,279,000,000	24,881,000,000

Fact Characteristics and Properties	
Properties	Occurrences
Reporting Entity	0001132597 http://www.sec.gov/CIK
Period	2017-01-01/2017-12-31
Concept	Comprehensive income, attributable to non-controlling interests
Name	ifrs-full:ComprehensiveIncomeAttributableToNoncontrollingInterests
Prefix	ifrs-full
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	-365000000
Units	iso4217:BRL
Decimals (rounding)	-6

Maxar Technologies Ltd.

<http://www.sec.gov/Archives/edgar/data/1121142/000155837018002552/0001558370-18-002552-index.htm>

Inappropriate extension concept used to represent the line item “Equity in loss from joint ventures, net of tax”. If you look at US GAAP filings that have exactly this same reporting scenario the existing US GAAP XBRL Taxonomy for net income from equity method investments is used.

Alternatively, if this is not considered an error in the creation of an extension, then this concept is missing from the IFRS XBRL taxonomy.

Reporting Entity [Axis]	0001121142 http://www.sec.gov/CIK	
	Period [Axis]	Unit [Axis]
Implied [Line Items]	2017-01-01/2017-12-31	2016-01-01/2016-12-31
	USD	
Consolidated Statements of Earnings		
Revenues	1,631,200,000	
Direct costs, selling, general and administration	1,254,500,000	
Depreciation and amortization	167,100,000	
Foreign exchange loss (gain)	(13,500,000)	
Share-based compensation expense	57,900,000	
Other expense	119,400,000	
Earnings before interest and income taxes	45,800,000	
Finance income	(1,300,000)	
Finance expense	82,500,000	
Earnings (loss) before income taxes	(35,400,000)	
Equity in loss from joint ventures, net of tax	500,000	
Income tax expense (recovery)	(136,300,000)	
Net earnings	100,400,000	
Net earnings per common share:		

Report Element Properties	
Properties	Labels
Report Standard	Equity in Loss From Joint Ventures, Net of Tax
Base Standard La	
Documentation	The amount of equity in loss from joint ventures net of tax.
Properties	
Class	[Concept] Monetary
Prefix	maxr
Name	maxr:EquityInLossFromJointVenturesNetOfTax
Other	
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
ID	maxr_EquityInLossFromJointVenturesNetOfTax

MEDICURE INC

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

That is going on here is that the filer provided the DETAIL concepts of income tax expense (benefit) on the income statement, and then provided the TOTAL concept in a disclosure. The problem is that the DETAIL add up to NEGATIVE value and the TOTAL is a POSITIVE value; therefore there is an inconsistency of 18,119,649 which is DOUBLE the value.

Revenue, net			
AGGRSTAT®	27,132,832	29,304,800 ¹	22,083,128
Cost of goods sold (Note 7, 9)	3,464,686	3,721,191 ¹	2,259,867
Gross profit	23,668,146	25,583,609	19,823,261
Expenses			
Selling, general and administrative	14,867,635	15,417,604 ¹	10,237,116
Research and development	5,148,222	2,620,070 ¹	4,855,255
Operating Expense	19,995,857	18,037,674 ¹	15,092,371
Income before the underm	3,672,289	7,545,935	4,730,890
Other (income) expense:			
Revaluation of holdback receivable			
Revaluation of long-term derivative (Note 4)			
Impairment loss (reversal of impairment loss) (Note 9)			
Loss on settlement of debt			
Total Other (income) expense			
Finance costs (income):			
Finance expense, net (Note 10, 12(d), 14)			
Foreign exchange (gain) loss, net			
Total Finance costs (income)			
Net income before income taxes			
Income taxes recovery (expense)			
Current (Note 13)	9,392,836	(501,315) ¹	xsi:nil
Deferred (Note 13)	(333,187)	331,095 ¹	379,000
Net income before discontinued operations	11,496,693	3,624,323	1,668,429
Net income from discontinued operations, net of tax (Note 5)	31,924,191	23,358,318 ¹	xsi:nil
Net income	43,420,884	26,982,641	1,668,429
Translation adjustment, attributable to:			
Continuing operations	(30,295)	(400,829) ¹	806,059
Discontinued operations (Note 5)	567	(21,567) ¹	

Fact Characteristics and Properties	
Properties	To Do
Reporting Entity	0001133519 http://www.sec.gov/CIK
Period	2017-01-01/2017-12-31
Concept	Current tax expense
Name	ifrs-full:CurrentTaxExpenseIncome
Prefix	ifrs-full
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrl:monetaryItemType)
Fact Value	-9392836
Units	iso4217:CAD
Decimals (rounding)	0

Note the POSITIVE value for the TOTAL fact in the disclosure.

Note that $-9,392,836 + 333,187 = -9,059,649$ (the difference between that and the total 9,060,000 could be considered a rounding error, but that value and the disclosure use the same decimals...so that might be an error also).

Reporting Entity [Axis]	0001133519 http://www.sec.gov/CIK		
Unit [Axis]	CAD		
	Period [Axis] ▼		
Implied [Line Items]	2017-01-01/2017-12-31	2016-01-01/2016-12-31	2015-01-01/2015-12-31
Income Taxes [Abstract]			
Income (loss) for the year			
Canadian	(2,178,334)	(4,012,706) ¹	(2,972,573)
Foreign	4,615,378	7,807,249 ¹	4,262,002
Income (loss) for the year	2,437,044	3,794,543	1,289,429
Canadian federal and provincial income taxes at 27% (2016 - 27%; 2015 - 27%)	(658,000)	(1,025,000) ¹	(348,000)
Permanent differences and other items	(335,000)	(758,000) ¹	(537,000)
Foreign tax rate in foreign jurisdictions	656,000	2,159,000 ¹	652,000
Change in unrecognized deferred tax assets	9,397,000	(546,000) ¹	612,000
Income tax expense	9,060,000	(170,000)	379,000

Fact Characteristics and Properties	
Properties	To Do
Reporting Entity	0001133519 http://www.sec.gov/CIK
Period	2017-01-01/2017-12-31
Concept	Tax expense (income), continuing operations
Name	ifrs-full:IncomeTaxExpenseContinuingOperations
Prefix	ifrs-full
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	9060000
Units	iso4217:CAD
Decimals (rounding)	0

MEXICAN PETROLEUM

<http://www.sec.gov/Archives/edgar/data/932782/000119312518143901/0001193125-18-143901-index.htm>

The filer entered the fact value for net income (loss) attributable to parent as a POSITIVE fact value but it should have been a NEGATIVE fact value. Compare the line item "Controlling interest" to "Net Income (loss)". Note that both are CREDITS as is the noncontrolling interest portion.

Implied [Line Items]	USD	MXN	MXN	MXN
Operating income	5,292,708,000	104,725,231,000	424,350,187,000	(154,387,081,000)
Financing income	817,006,000	16,165,853,000		
Financing cost	(5,945,638,000)	(117,644,548,000)		
Derivative financial instruments income (cost), net	1,280,574,000	25,338,324,000		
Foreign exchange income (loss), net	1,171,702,000	23,184,122,000		
Subtotal	(2,676,356,000)	(52,956,249,000)		
Profit sharing in joint ventures and associates	18,216,000	360,440,000		
Income (loss) before taxes, duties and other	2,634,569,000	52,129,422,000		
Profit sharing duty, net	17,084,416,000	338,044,209,000		
Income tax	(255,938,000)	(5,064,168,000)		
Total duties, taxes and other	16,828,478,000	332,980,041,000		
Net (loss) income	(14,193,909,000)	(280,850,619,000)		
Items that will be reclassified subsequently to profit				
Available-for-sale financial assets	281,206,000	5,564,130,000		
Currency translation effect	(308,109,000)	(6,096,459,000)		
Items that will not be reclassified subsequently to profit				
Actuarial gains-employee benefits	608,424,000	12,038,710,000		
Total other comprehensive results	581,521,000	11,506,381,000		
Total comprehensive loss	(13,612,388,000)	(269,344,238,000)		
Net loss attributable to:				
Controlling interest	(14,193,620,000)	(280,844,899,000)		
Non-controlling interest	(289,000)	(5,720,000)		
Net (loss) income	(14,193,909,000)	(280,850,619,000)		
Other comprehensive results attributable to:				
Controlling interest	581,818,000	11,512,259,000		
Non-controlling interest	(297,000)	(5,878,000)		
Total other comprehensive results	581,521,000	11,506,381,000		
Comprehensive (loss) income:				
Controlling interest	(13,611,802,000)	(269,332,640,000)		
Non-controlling interest	(586,000)	(11,598,000)		

Properties	Occurrences	To Do
Reporting Entity	0000932782 http://www.sec.gov/CIK	
Period	2017-01-01/2017-12-31	
Concept	Profit (loss)	
Name	ifrs-full:ProfitLoss	
Prefix	ifrs-full	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	-280850619000	
Units	iso4217:MXN	
Decimals (rounding)	-3	

Properties	Occurrences	To Do
Reporting Entity	0000932782 http://www.sec.gov/CIK	
Period	2017-01-01/2017-12-31	
Concept	Profit (loss), attributable to owners of parent	
Name	ifrs-full:ProfitLossAttributableToOwnersOParent	
Prefix	ifrs-full	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	280844899000	
Units	iso4217:MXN	
Decimals (rounding)	-3	