

## XBRL-based Digital Financial Reporting Profiles and General Business Reporting Profile

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The following is a summary of XBRL-based digital financial reporting profiles for the purposes of comparing and contrasting each architecture and comparing that architecture to the general purpose business reporting profile:

Profile name	US GAAP XBRL Taxonomy and Financial Reporting to SEC (10-K and 10-Q) Profile; IFRS XBRL taxonomy and Financial Reporting to SEC (20-F, 40-F, 6-K)	European Single Electronic Format, ESMA ESEF Reporting Manual Profile	ASIC Financial report (FINRPT)	UK HMRC, Corporation Tax technical specifications: XBRL and iXBRL Profile	General Purpose Business Reporting Profile and XASB prototype
Profile description	Financial Reporting by public companies to the US Securities and Exchange Commission; Forms 10K, 10Q, 20F, 40F, 6K; mostly using US GAAP but also using IFRS for foreign issuers.	Financial reporting using IFRS to ESMA	Financial report using IFRS AU to ASIC	Financial reporting to HMRC.	General purpose financial reporting by private companies; general business reporting
For more information	<a href="https://www.sec.gov/info/edgar/edmanuals.htm">https://www.sec.gov/info/edgar/edmanuals.htm</a> ; <a href="https://www.sec.gov/info/edgar/edgartaxonomies.shtml">https://www.sec.gov/info/edgar/edgartaxonomies.shtml</a>	<a href="https://www.esma.europa.eu/sites/default/files/library/esma32-60-254_esef_reporting_manual.pdf">https://www.esma.europa.eu/sites/default/files/library/esma32-60-254_esef_reporting_manual.pdf</a>	<a href="http://www.sbr.gov.au/software-developers/developer-tools/asic/asic-financial-report-fnrpt">http://www.sbr.gov.au/software-developers/developer-tools/asic/asic-financial-report-fnrpt</a>	<a href="https://www.gov.uk/government/publications/corporation-tax-technical-specifications-xbrl-and-ixbrl">https://www.gov.uk/government/publications/corporation-tax-technical-specifications-xbrl-and-ixbrl</a>	<a href="http://xbrl.azurewebsites.net/2017/Library/GeneralBusinessReportingProfile-2017-12-20.pdf">http://xbrl.azurewebsites.net/2017/Library/GeneralBusinessReportingProfile-2017-12-20.pdf</a>
Example reports	US GAAP: <a href="http://www.xbrl.com/2018/10K/ListOfUSGAAP-10-Ks.html">http://www.xbrl.com/2018/10K/ListOfUSGAAP-10-Ks.html</a> ;  IFRS: <a href="http://www.xbrl.com/2018/IFRS/ListOfIFRS-BasedReports.html">http://www.xbrl.com/2018/IFRS/ListOfIFRS-BasedReports.html</a>	IFRS: <a href="http://www.xbrl.com/2018/ESMA/rss.xml">http://www.xbrl.com/2018/ESMA/rss.xml</a>			XASB (prototype): <a href="http://xbrl.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/Index.html">http://xbrl.azurewebsites.net/2016/conceptual-model/reporting-scheme/xasb/taxonomy/Index.html</a>  <a href="http://xbrl.squarespace.com/journal/2017/12/28/xasb-reporting-scheme-existing-current-prototype.html">http://xbrl.squarespace.com/journal/2017/12/28/xasb-reporting-scheme-existing-current-prototype.html</a>
<b>Profile restrictions on XBRL syntax</b>					
Allow Tuples	NO	NO (Guidance 2.4.1)	NO (3.3.5)	YES, but UK FRS taxonomy doesn't use them nor does the tax computation taxonomy	NO
Allow fractions data type	NO	NO (Guidance 2.4.1)	YES (not disallowed; therefore by default allowed)	YES, but UK FRS taxonomy doesn't use fractions but the tax computation taxonomy does	NO
Allow base64 data type	NO	YES (Guidance 2.5.1)	NO GUIDANCE	YES	YES
Allow xml:base	NO	NO (Guidance 2.4.1)	NO GUIDANCE	YES, but not recommended in HMRC guidance	NO
Allow XBRL Dimensions	YES	YES (Guidance 3.4.2)	YES (3.4)	YES	YES (highly recommended that mixing dimensional models and non-dimensional models should be avoided)

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All hypercubes required to be CLOSED	YES	YES (Guidance 3.4.2)	NO, there is NO GUIDANCE; therefore it is possible to create OPEN hypercubes.	NO, but all UK FRS taxonomy hypercubes are closed	YES
Allow NotAll hypercubes	NO	NO (Guidance 3.4.2)	NO (3.4)	YES, but not used in UK FRS taxonomy	NO
All concepts required to exist within hypercube	NO (not required); however, all concepts required to exist in presentation relations	YES (Guidance 3.4.2)	NO GUIDANCE	NO, but all UK FRS taxonomy concepts do exist within a hypercube	YES
Specify explicit root member (sometimes called domain) for each dimension	NO (but they should)	YES (Guidance 3.4.3)	YES (based on IFRS taxonomy rule) (4.3)	NO	YES
Allow Typed Members	Simple typed members ONLY	NO (Guidance 3.2.3)	NO (3.2.2); (3.3.5)	YES, but UK FRS taxonomy only uses simple typed members	Simple Typed members ONLY
Placement of XBRL Dimensions Information	<segment> ONLY	<scenario> ONLY (Guidance 2.1.3)	<scenario> ONLY (4.3)	Either accepted, but UK FRS taxonomy uses <segment>	Pick Either <segment> or <scenario> (i.e. can use only ONE approach); preference for <scenario>
Entity identifier restricted to	<a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> which indicates valid CIK number issued by SEC	<a href="http://standards.iso.org/iso/17442">http://standards.iso.org/iso/17442</a> which indicates valid LEI (Guidance 2.1.1)	<a href="http://www.asic.gov.au/ACN">http://www.asic.gov.au/ACN</a> ; <a href="http://www.asic.gov.au/ARSN">http://www.asic.gov.au/ARSN</a> ; <a href="http://www.asic.gov.au/ARBN">http://www.asic.gov.au/ARBN</a> ; <a href="http://www.asic.gov.au/AFSL">http://www.asic.gov.au/AFSL</a> ; (4.3)	Small set of identifiers recognised by HMRC (six types, most common is CRN - Company Registration Number)	No restrictions; highly recommend using LEI.
Entity identifiers of all facts MUST be the same	YES	YES (Guidance 2.1.4)	UNKNOWN	NO, but they usually are the same	YES generally; OK to have non-unique identifiers when generating sub-documents such as when comparing information
Requires use of xml:lang on reported fact	NO	YES (Guidance 2.5.2)	NO	NO, but allows	NO, but allows
Formatting of the period element in the context of the XBRL instance document	Requires yyyy-mm-dd format (excludes time)	Requires yyyy-mm-dd format (excludes time) (Guidance 2.1.2)	Time and time zone not excluded therefore they are allowed to be used.	Time and time zone not excluded, but not used by convention	Requires yyyy-mm-dd format (excludes time)
Allows use of precision on fact	NO (requires decimals)	NO (requires decimals) (Guidance 2.2.1)	NO (does not prohibit precision explicitly, but implies that only decimals may be used) (4.5)	Not prohibited, but deprecated	NO (requires decimals)
Allows duplicate facts	YES if decimals is different	UNKNOWN	UNKNOWN	UNKNOWN	YES but not advised

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Supports "anchoring" and "broader" and "narrower" concepts	NO	YES, <a href="http://www.esma.europa.eu/xbnl/esef/arcrole/wider-narrower">http://www.esma.europa.eu/xbnl/esef/arcrole/wider-narrower</a> (Guidance 3.3.1)	NO	NO	YES, uses XBRL International "general-special" arcrole and "summation-item"
Placement of [Line Items] in presentation relations	Child of [Table]	UNKNOWN; NOTE that IFRS Taxonomy puts [line items] as SIBLINGS of [table]	UNKNOWN	Children of [heading] abstract concept. [Table] does not appear in presentation view of the UK FRS taxonomy	Child of [Table]
Reporting entity extensions allowed	YES	YES	NO	NO	YES
Report format	Raw XBRL; Inline XBRL (new)	Inline XBRL (Guidance 2.5.1)	Raw XBRL; Inline XBRL (2.3.3)	Inline XBRL	Raw XBRL or Inline XBRL
<b>Terminology</b>					
Network	Network	Network	Network	Network , has no semantics	Network
Hypercube	Table	table	Table or Hypercube	Hypercube	Table or Hypercube
Dimension	Axis	axis	Axis or Dimension	Dimension	Axis or Dimension
Member	Member	domain member	member	Member	Member
Primary items	Line Items	line items	Line Items (3.3.13)	Line Items or Primary Items	Line Items or Primary Items
Primary item	Line item or Concept	line item	Line item or concept	Line item or Concept	Concept
Abstract item	[Abstract]	[Abstract]	[abstract]	Abstract	Abstract
Fact	Fact	Fact	Fact	Fact	Fact
Decimals	Decimals	Decimals	Decimals	Decimals	Rounding
XBRL Footnote	XBRL Footnote	XBRL Footnote	XBRL Footnote, NOT FOUND	XBRL Footnote	Parenthetical explanation
Text Blocks	Explicitly define Level 1 Note Text Block; Level 2 Policy Text Block; Level 3 Disclosure Text Block	Explicitly define Note Text Block; Policy Text Block; Disclosure Text Block	Explicitly define Note Text Block; Policy Text Block; Disclosure Text Block (Per IFRS Taxonomy)	UNKNOWN	Explicitly define Level 1 Note Text Block; Level 2 Policy Text Block; Level 3 Disclosure Text Block
<b>Report fragment semantics</b>					
Network defined as	Network (no other semantics)	Network (no other semantics)	Network (no other semantics)	Network (no other semantics)	Network (no other semantics); May define explicitly semantics by using ONE COMMON hypercube
Hypercube defined as	Table (no other semantics); polymorphic	Table (no other semantics); polymorphic	Table (no other semantics); polymorphic	Table (no other semantics); polymorphic	Hypercube; isomorphic (polymorphic hypercubes NOT ALLOWED).
Component defined as	Network + Hypercube (implied or explicit)	Network + Hypercube	Network + Hypercube (implied or explicit)	Network + Hypercube (implied or explicit)	Network + Hypercube (implied or explicit)
Block defined as	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern
<b>Other semantics</b>					

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Defined conceptual model	YES, through reverse-engineering	YES, through reverse-engineering	YES, through reverse-engineering	YES, through reverse-engineering	YES, explicitly defined; <a href="http://xbrl.squarespace.com/conceptual-model/">http://xbrl.squarespace.com/conceptual-model/</a>
Defines additional arcroles	NO	NO	NO	NO	YES; <a href="http://xbrl.azurewebsites.net/2016/conceptual-model/cm-arcroles.xsd">http://xbrl.azurewebsites.net/2016/conceptual-model/cm-arcroles.xsd</a> ; <a href="http://xbrl.azurewebsites.net/2016/conceptual-model/drules-arcroles.xsd">http://xbrl.azurewebsites.net/2016/conceptual-model/drules-arcroles.xsd</a>
<b>Mathematical semantics recognized</b>					
Roll up	YES, Explicitly	YES, Explicitly (Guidance 3.4.1)	YES, Explicitly per XBRL and IFRS Taxonomy	YES, Explicitly	YES, Explicitly
Roll forward	YES, Explicitly	YES, Explicitly (Guidance 3.4.1)	YES, Explicitly per XBRL and IFRS Taxonomy	YES, Explicitly	YES, Explicitly
Member aggregation	YES, Implicitly	YES, Explicitly (Guidance 3.4.1)	YES, Explicitly (4.6.2, called axis aggregation)	UNKNOWN	YES, Explicitly
Adjustment	NO	NO	NO	NO	YES, Explicitly
Variance	NO	NO	NO	NO	YES, Explicitly
<b>Automated validation enabled</b>					
XBRL Technical Syntax	YES	YES	YES	YES	YES
Model structure	YES (but not totally clear)	YES (but not totally clear)	YES, because extension not allowed	YES, because extension not allowed	YES, clearly and explicitly defined
Reporting styles	YES, through reverse-engineering	YES, through reverse-engineering	YES, because extension not allowed	YES, because extension not allowed	YES, explicitly defined in advance
Continuity cross-checks	YES, through reverse-engineering	YES, through reverse-engineering	YES, because extension not allowed	YES, because extension not allowed	YES, explicitly defined in advance
Types	YES, through reverse-engineering	YES, through reverse-engineering	YES, because extension not allowed	YES, because extension not allowed	YES, explicitly defined in advance
Reporting checklist	YES, through reverse-engineering	YES, through reverse-engineering	UNKNOWN	UNKNOWN	YES, explicitly defined in advance
Disclosure mechanics	YES, through reverse-engineering	YES, through reverse-engineering	YES, because extension not allowed	YES, because extension not allowed	YES, explicitly defined in advance
<b>Configuration options</b>					
Semantics of an XBRL instance context entity	Reporting entity	Reporting entity	Reporting entity		Reporting entity

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Semantics of an XBRL instance context period	Calendar period	Calendar period	Calendar period		Calendar period
Dimensions allowed in entity segments	YES	NO	NO		YES
Dimensions allowed in context scenario	NO	YES	YES		NO
Data type of member (identifies all domain members)	nonnum:domainItemType	nonnum:domainItemType	NOT SPECIFIED, might be required by IFRS		nonnum:domainItemType
Data type required for abstract report elements	xbrli:stringItemType	xbrli:stringItemType	xbrli:stringItemType	UNKNOWN	xbrli:stringItemType
Period type required for hypercubes	Duration	Duration	Duration (per IFRS architecture)	UNKNOWN	Duration
Period type required for dimensions	Duration	Duration	Duration (per IFRS architecture)	UNKNOWN	Duration
Period type required for members	Duration	Duration	Duration (per IFRS architecture)	UNKNOWN	Duration
Period type required for abstract report elements	Duration	Duration	Duration (per IFRS architecture)	UNKNOWN	Duration
<b>Display option</b>					
Show network description partitioned in the following manner	Sort Code-Type-Title	Network label	Network label	UNKNOWN	Network label; Sort Code-Type-Title
Show component ordering based on	Network sort code, ascending	UNKNOWN (appears missing)	UNKNOWN	UNKNOWN	Network label, ascending; Network sort code, ascending

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Show report element name attribute within report element properties	Yes	Yes	Yes	UNKNOWN	Yes
Show report element ID attribute value in report element properties	Yes	Yes	Yes	UNKNOWN	Yes
Show network URI with network description	Yes	Yes	Yes	UNKNOWN	Yes
Show network ID with network description	No	No	No	UNKNOWN	No
Friendly name for instant	As Of	As At	As At	UNKNOWN	As Of
Friendly name for duration	For Period	For Period	UNKNOWN	UNKNOWN	For Period
Friendly name for balance debit	Debit	Debit	UNKNOWN	UNKNOWN	Debit
Friendly name for balance credit	Credit	Credit	UNKNOWN	UNKNOWN	Credit
When abstract report element is encountered outside of hypercube, do the following	Discard abstract report element	Discard abstract report element	UNKNOWN	UNKNOWN	Discard abstract report element
Show report element name attribute within report element properties	Yes	Yes	UNKNOWN	UNKNOWN	Yes
<b>Examples</b>					
Report elements					
Roles					
Types					
Labels					

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Documentation					
<b>Semantics</b>					
<b>Balance Sheet</b>					
fac:Assets	us-gaap:Assets	ifrs-full:Assets	ifrs-full:Assets		
fac:Liabilities	us-gaap:Liabilities	ifrs-full:Liabilities	ifrs-full:Liabilities		
fac:Equity	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest -or- us-gaap:PartnersCapitalIncludingPortionAttributableToNoncontrollingInterest	ifrs-full:Equity	ifrs-full:Equity		
fac; LiabilitiesAndEquity	us-gaap:LiabilitiesAndStockholdersEquity	ifrs-full:EquityAndLiabilities	ifrs-full:EquityAndLiabilities		
fac:CurrentAssets	us-gaap:AssetsCurrent	ifrs-full:CurrentAssets	ifrs-full:CurrentAssets		
fac:NoncurrentAssets	us-gaap:AssetsNoncurrent	ifrs-full:NoncurrentAssets	ifrs-full:NoncurrentAssets		
fac:CurrentLiabilities	us-gaap:LiabilitiesCurrent	ifrs-full:CurrentLiabilities	ifrs-full:CurrentLiabilities		
fac:NoncurrentLiabilities	us-gaap:LiabilitiesNoncurrent	ifrs-full:NoncurrentLiabilities	ifrs-full:NoncurrentLiabilities		
fac:EquityAttributableToParent	us-gaap:StockholdersEquity -or- us-gaap:PartnersCapital -or- us-gaap:MembersEquity	ifrs-full:EquityAttributableToOwnersOfParent	ifrs-full:EquityAttributableToOwnersOfParent		
fac:EquityAttributableToNoncontrollingInterest	us-gaap:MinorityInterest -or- us-gaap:PartnersCapitalAttributableToNoncontrollingInterest	ifrs-full:NoncontrollingInterests	ifrs-full:NoncontrollingInterests		
fac:TemporaryEquity	us-gaap:TemporaryEquityCarryingAmountIncludingPortionAttributableToNoncontrollingInterests	--- NO SUCH CONCEPT ---			
fac:CommitmentsAndContingencies	us-gaap:CommitmentsAndContingencies	--- NO SUCH CONCEPT ---			
fac:Assets = fac:LiabilitiesAndEquity	us-gaap:Assets = us-gaap:LiabilitiesAndStockholdersEquity	ifrs-full:Assets = ifrs-full:EquityAndLiabilities	ifrs-full:Assets = ifrs-full:EquityAndLiabilities		

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fac:Assets = fac:CurrentAssets + fac:NoncurrentAssets	us-gaap:Assets = us-gaap:AssetsCurrent + us-gaap:AssetsNoncurrent	ifrs-full:Assets = ifrs-full:CurrentAssets + ifrs-full:NoncurrentAssets	ifrs-full:Assets = ifrs-full:CurrentAssets + ifrs-full:NoncurrentAssets		
fac:Liabilities = fac:CurrentLiabilities + fac:NoncurrentLiabilities	us-gaap:Liabilities = us-gaap:LiabilitiesCurrent + us-gaap:LiabilitiesNoncurrent	ifrs-full:Liabilities = ifrs-full:CurrentLiabilities + ifrs-full:NoncurrentLiabilities	ifrs-full:Liabilities = ifrs-full:CurrentLiabilities + ifrs-full:NoncurrentLiabilities		
fac:Equity = fac:EquityAttributableToParent + fac:EquityAttributableToNoncontrollingInterest	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest = us-gaap:StockholdersEquity + us-gaap:MinorityInterest	ifrs-full:Equity = ifrs-full:EquityAttributableToOwnersOfParent + ifrs-full:NoncontrollingInterests	ifrs-full:Equity = ifrs-full:EquityAttributableToOwnersOfParent + ifrs-full:NoncontrollingInterests		
fac:LiabilitiesAndEquity	us-gaap:LiabilitiesAndStockholdersEquity = us-gaap:Liabilities + us-gaap:CommitmentsAndContingencies + us-gaap:TemporaryEquityCarryingAmountIncludingPortionAttributableToNoncontrollingInterests + us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	ifrs-full:EquityAndLiabilities = ifrs-full:Liabilities + ifrs-full:Equity	ifrs-full:EquityAndLiabilities = ifrs-full:Liabilities + ifrs-full:Equity		
<b>Cash Flow Statement</b>					
fac:NetCashFlow	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	ifrs-full:IncreaseDecreaseInCashAndCashEquivalents	ifrs-full:IncreaseDecreaseInCashAndCashEquivalents		
fac:NetCashFlowFromOperatingActivities	us-gaap:NetCashProvidedByUsedInOperatingActivities	ifrs-full:CashFlowsFromUsedInOperatingActivities	ifrs-full:CashFlowsFromUsedInOperatingActivities		
fac:NetCashFlowFromInvestingActivities	us-gaap:NetCashProvidedByUsedInInvestingActivities	ifrs-full:CashFlowsFromUsedInInvestingActivities	ifrs-full:CashFlowsFromUsedInInvestingActivities		
fac:NetCashFlowFinancingActivities	us-gaap:NetCashProvidedByUsedInFinancingActivities	ifrs-full:CashFlowsFromUsedInFinancingActivities	ifrs-full:CashFlowsFromUsedInFinancingActivities		



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fac:NetCashFlowContinuing	us-gaap:NetCashProvidedByUsedInContinuingOperations	--- NO SUCH CONCEPT --- (I could have this wrong, need to check)	--- NO SUCH CONCEPT --- (I could have this wrong, need to check)		
fac:NetCashFlowFromOperatingActivitiesContinuing	us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	ifrs-full:CashFlowsFromUsedInOperatingActivitiesContinuingOperations	ifrs-full:CashFlowsFromUsedInOperatingActivitiesContinuingOperations		
fac:NetCashFlowFromInvestingActivitiesContinuing	us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations	ifrs-full:CashFlowsFromUsedInInvestingActivitiesContinuingOperations	ifrs-full:CashFlowsFromUsedInInvestingActivitiesContinuingOperations		
fac:NetCashFlowFromFinancingActivitiesContinuing	us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations	ifrs-full:CashFlowsFromUsedInFinancingActivitiesContinuingOperations	ifrs-full:CashFlowsFromUsedInFinancingActivitiesContinuingOperations		
fac:NetCashFlowDiscontinued	us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	ifrs-full:IncreaseDecreaseInCashAndCashEquivalentsDiscontinuedOperations	ifrs-full:IncreaseDecreaseInCashAndCashEquivalentsDiscontinuedOperations		
fac:NetCashFlowFromOperatingActivitiesDiscontinued	us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations	ifrs-full:CashFlowsFromUsedInOperatingActivitiesDiscontinuedOperations	ifrs-full:CashFlowsFromUsedInOperatingActivitiesDiscontinuedOperations		
fac:NetCashFlowFromInvestingActivitiesDiscontinued	us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations	ifrs-full:CashFlowsFromUsedInInvestingActivitiesDiscontinuedOperations	ifrs-full:CashFlowsFromUsedInInvestingActivitiesDiscontinuedOperations		
fac:NetCashFlowFromFinancingActivitiesDiscontinued	us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations	ifrs-full:CashFlowsFromUsedInFinancingActivitiesDiscontinuedOperations	ifrs-full:CashFlowsFromUsedInFinancingActivitiesDiscontinuedOperations		
fac:ExchangeGainsLosses	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	ifrs-full:EffectOfExchangeRateChangesOnCashAndCashEquivalents	ifrs-full:EffectOfExchangeRateChangesOnCashAndCashEquivalents		

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fac:NetCashFlow = fac:NetCashFlowFromOperatingActivities + fac:NetCashFlowFromInvestingActivities + fac:NetCashFlowFinancingActivities	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease = us-gaap:NetCashProvidedByUsedInOperatingActivities + us-gaap:NetCashProvidedByUsedInInvestingActivities + us-gaap:NetCashProvidedByUsedInFinancingActivities	ifrs-full:IncreaseDecreaseInCashAndCashEquivalents = ifrs-full:CashFlowsFromUsedInOperatingActivities + ifrs-full:CashFlowsFromUsedInInvestingActivities + ifrs-full:CashFlowsFromUsedInFinancingActivities	ifrs-full:IncreaseDecreaseInCashAndCashEquivalents = ifrs-full:CashFlowsFromUsedInOperatingActivities + ifrs-full:CashFlowsFromUsedInInvestingActivities + ifrs-full:CashFlowsFromUsedInFinancingActivities		
<b>Income Statement</b>					
fac:NetIncomeLoss	us-gaap:ProfitLoss	ifrs-full:ProfitLoss	ifrs-full:ProfitLoss		
fac:NetIncomeLossAttributableToParent	us-gaap:NetIncomeLoss	ifrs-full:ProfitLossAttributableToOwnersOfParent	ifrs-full:ProfitLossAttributableToOwnersOfParent		
fac:NetIncomeLossAttributableToNoncontrollingInterest	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	ifrs-full:ProfitLossAttributableToNoncontrollingInterests	ifrs-full:ProfitLossAttributableToNoncontrollingInterests		
fac:NetIncomeLoss = fac:NetIncomeLossAttributableToParent + fac:NetIncomeLossAttributableToNoncontrollingInterest	us-gaap:ProfitLoss = us-gaap:NetIncomeLoss + us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	ifrs-full:ProfitLoss = ifrs-full:ProfitLossAttributableToOwnersOfParent + ifrs-full:ProfitLossAttributableToNoncontrollingInterests	ifrs-full:ProfitLoss = ifrs-full:ProfitLossAttributableToOwnersOfParent + ifrs-full:ProfitLossAttributableToNoncontrollingInterests		
fac:IncomeTaxExpenseBenefit	us-gaap:IncomeTaxExpenseBenefit	ifrs-full:IncomeTaxExpenseContinuingOperations	ifrs-full:IncomeTaxExpenseContinuingOperations		
fac:Revenues	us-gaap:Revenues	ifrs-full:Revenue	ifrs-full:Revenue		
fac:CostOfRevenues	us-gaap:CostOfRevenue	ifrs-full:CostOfSales	ifrs-full:CostOfSales		
fac:GrossProfit	us-gaap:GrossProfit	ifrs-full:GrossProfit	ifrs-full:GrossProfit		
fac:GrossProfit = fac:Revenues - fac:CostOfRevenues	us-gaap:GrossProfit = us-gaap:Revenues - us-gaap:CostOfRevenue	ifrs-full:GrossProfit = ifrs-full:Revenue - ifrs-full:CostOfSales	ifrs-full:GrossProfit = ifrs-full:Revenue - ifrs-full:CostOfSales		

<b>Profile name</b>	<b>US GAAP XBRL Taxonomy and Financial Reporting to SEC (10-K and 10-Q) Profile; IFRS XBRL taxonomy and Financial Reporting to SEC (20-F, 40-F, 6-K)</b>	<b>European Single Electronic Format, ESMA ESEF Reporting Manual Profile</b>	<b>ASIC Financial report (FINRPT)</b>	<b>UK HMRC, Corporation Tax technical specifications: XBRL and iXBRL Profile</b>	<b>General Purpose Business Reporting Profile and XASB prototype</b>
fac:CostsAndExpenses	us-gaap:CostsAndExpenses	ifrs-full:OperatingExpense	ifrs-full:OperatingExpense		
fac:OperatingExpenses	us-gaap:OperatingExpenses	ifrs-full:OperatingExpenseExcludingCostOfSales	ifrs-full:OperatingExpenseExcludingCostOfSales		
fac:OperatingIncomeLoss	us-gaap:OperatingIncomeLoss	ifrs-full:ProfitLossFromOperatingActivities	ifrs-full:ProfitLossFromOperatingActivities		
fac:OtherOperatingIncomeExpenses	us-gaap:OtherOperatingIncome	ifrs-full:OtherOperatingIncomeExpense	ifrs-full:OtherOperatingIncomeExpense		
fac:NonoperatingIncomeLoss	us-gaap:NonoperatingIncomeExpense				
fac:OperatingAndNonoperatingRevenues	--- NO SUCH CONCEPT ---	ifrs-full:RevenueAndOperatingIncome	ifrs-full:RevenueAndOperatingIncome		
fac:OtherComprehensiveIncome	us-gaap:OtherComprehensiveIncomeLossNetOfTax	ifrs-full:OtherComprehensiveIncome	ifrs-full:OtherComprehensiveIncome		
fac:ComprehensiveIncomeLoss	us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest	ifrs-full:ComprehensiveIncome	ifrs-full:ComprehensiveIncome		
fac:ComprehensiveIncomeLossAttributableToParent	us-gaap:ComprehensiveIncomeNetOfTax	ifrs-full:ComprehensiveIncomeAttributableToOwnersOfParent	ifrs-full:ComprehensiveIncomeAttributableToOwnersOfParent		
fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest	us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	ifrs-full:ComprehensiveIncomeAttributableToNoncontrollingInterests	ifrs-full:ComprehensiveIncomeAttributableToNoncontrollingInterests		
fac:ComprehensiveIncomeLoss = fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest	us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest = us-gaap:ComprehensiveIncomeNetOfTax + us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	ifrs-full:ComprehensiveIncome = ifrs-full:ComprehensiveIncomeAttributableToOwnersOfParent + ifrs-full:ComprehensiveIncomeAttributableToNoncontrollingInterests	ifrs-full:ComprehensiveIncome = ifrs-full:ComprehensiveIncomeAttributableToOwnersOfParent + ifrs-full:ComprehensiveIncomeAttributableToNoncontrollingInterests		