

,design & build
 a3essi#,,pdf ta#s
 ,sample ta#s
 ,ta# #a
 ,column h1d} 7,,th7 ,column h1d} 7,,th7 ,column h1d} 7,,th7
 ,r{ h1d} 7,,th7 ,data cell 7;,,td7 ,data cell 7;,,td7
 ,r{ h1d} 7,,th7 ,data cell 7;,,td7 ,data cell 7;,,td7
 ,ta# #b3 example (footnotes ref);ed f)9 a ta#
 ,exp5diture 0func;n # million #bjji/aj #bjaj/aa #a
 ,policy func;ns ,f9ancial #bb.e #cj.eg
 ,9=m,n #b #aj.b #ad.h
 ,3t+5cy #b.f #a.b
 ,remun)at\$ func;ns ,ag5cy s}vices #c #dd.g #ce.ia
 ,pay;ts #bb.da #ai.hh
 ,bank+ #bb.ij #dd.bc
 ,o!r #ab.fi #aj.cb
 7#a7 ,provi.nal total z (public,n date4
 7#b7 ,co/s associat\$) on-go+ 9=m,n programmes4
 7#c7 ,f ! manage;t a3.ts1 net (recov)ies1 9clud+ 9t}e/ *>ges4
 ,ta# #c3 8film cr\$its0 /yle lay|t
 ,ma9 "*,daniel ,radcli6e
 ,sidekick #a ,rup)t ,gr9t
 ,sidekick #b ,emma ,watson
 ,lova# ogre ,ro2ie ,coltrane
 ,professor ,ma7ie ,smi?
 ,h1dma/} ,ri*>d ,h>ris

,exp5diture 0func;n # million		#bjji/aj	#bjaj/aa #a
,policy func;ns	,f9ancial	#bb.e	#cj.eg
	,9=m,n #b	#aj.b	#ad.h
	,3t+5cy	#b.f	#a.b
,remun)at\$ func;ns	,ag5cy s}vices #c	#dd.g	#ce.ia
	,pay;ts	#bb.da	#ai.hh
	,bank+	#bb.ij	#dd.bc
	,o!r	#ab.fi	#aj.cb

,ma9 "*,daniel ,radcli6e	
,sidekick #a	,rup)t ,gr9t
,sidekick #b	,emma ,watson
,lova# ogre	,ro2ie ,coltrane
	,professor ,ma7ie ,smi?

,ma9 "*, daniel ,radcli6e	
,h1dma/}	,ri*>d ,h>ris

,ta# #d3 ta# #c) column h1d}s a4\$
 ,role ,actor
 ,ma9 "*, daniel ,radcli6e
 ,sidekick #a ,rup}t ,gr9t
 ,sidekick #b ,emma ,watson
 ,lova# ogre ,ro2ie ,coltrane
 ,professor ,ma7ie ,smi?
 ,h1dma/} ,ri*>d ,h>ris
 ,ta# #e3 ye>-5d f9ancial /ate;t 7#, ?|s&s7
 #bjaj #bjji #bjjh
 ,non-curr5t assets
 ,prop}ty #cde #dde #bbb
 ,9ve/;t #efg #fed #dbc
 ,9tangi#s #dbc #abc #dec
 ,curr5t assets
 ,trade & o!r receivaaS #dce #fcd #bca
 ,ca% & ca% equival5ts #ebd #abc #dhb
 ,o!r #bbc #baa #bed
 ,ta# #f3 a ta#)a m s}i|s h1d+s pro#m
 ,ra9fall ,am}icas ,asia ,europe ,africa
 79*es7
 #bjaj
 ,av}age #ajd #bja #aic #add
 #bd h|r hi< #ae #bf #bg #ah
 #ab h|r hi< #i #aj #aa #ab
 #bjji
 ,av}age #acc #bdd #aee #aff
 #bd h|r hi< #bg #bh #bi #bj
 #ab h|r hi< #aa #ab #ac #af

	,role ,actor
,ma9 "*, daniel ,radcli6e	
,sidekick #a	,rup}t ,gr9t
,sidekick #b	,emma ,watson
,lova# ogre	,ro2ie ,coltrane
	,professor ,ma7ie ,smi?
,h1dma/}	,ri*>d ,h>ris

#bjaj #bjji #bjjh
,non-curr5t assets

#bjaj
#bjji
#bjjh
,prop}ty #cde #dde #bbb
,9ve/;t #efg #fed #dbc
,9tangi#s #dbc #abc #dec
,curr5t assets
,trade & o!r receiv#s #dce #fcd #bca
,ca% & ca% equival5ts #ebd #abc #dhb
,o!r #bbc #baa #bed

,ra9fall
,am}icas
,asia
,europe
,africa
79*es7
#bjaj
,av}age #ajd #bja #aic #add
#bd h r hi<; #ae #bf #bg #ah
#ab h r hi<; #i #aj #aa #ab
#bjji
,av}age #acc #bdd #aee #aff

,ra9fall
,am)icas
,asia
,europe
,africa
79*es7

#bd h|r hi<#gt;
#bg
#bh
#bi
#bj

#ab h|r hi<#gt;
#aa
#ab
#ac
#af

,ta# #g3 ye>-5d /ate;t1 non-curr5t assets 7#, ?|s&s7
 ,non-curr5t assets #bjaj #bjji #bjjh
 ,prop}ty #cde #dde #bbb
 ,9ve/;t #efg #fed #dbc
 ,9tangi#s #dbc #abc #dec
 ,ta# #h3 ye>-5d /ate;t1 curr5t assets 7#, ?|s&s7
 ,curr5t assets #bjaj #bjji #bjjh
 ,trade & o!r receiva#s #dce #fcd #bca
 ,ca% & ca% equival5ts #ebd #abc #dhb
 ,o!r #bbc #baa #bed
 ,ta# #i3 ra9fall 03t95t1 #bjji
 ,ra9fall 79*es7 ,am)icas ,asia ,europe ,africa
 ,av}age #acc #bdd #aee #aff
 #bd h|r hi< #bg #bh #bi #bj
 #ab h|r hi< #aa #ab #ac #af

,non-curr5t assets	#bjaj	#bjji	#bjjh
,prop}ty	#cde	#dde	#bbb
,9ve/;t	#efg	#fed	#dbc
,9tangi#s	#dbc	#abc	#dec

,curr5t assets	#bjaj	#bjji	#bjjh
,trade & o!r receiva#s	#dce	#fcd	#bca
,ca% & ca% equival5ts	#ebd	#abc	#dhb
,o!r	#bbc	#baa	#bed

,ra9fall 79*es7	,am)icas	,asia	,europe	,africa
,av}age	#acc	#bdd	#aee	#aff
#bd h r hi<;	#bg	#bh	#bi	#bj
#ab h r hi<;	#aa	#ab	#ac	#af

,ta# #aj3 self-3ta9\$ ye>-5d /ate;t 7#, ?|s&s7 7multiple
 lay|t pro#ms7
 #bjaa #bjaj re/at\$
 ,g5}al 9come #bej1jjj #bjj1jjj
 ,9cr1se 9 value1 ,,wip #ae1jjj #cj1jjj
 #bfe1jjj #bcj1jjj
 ,adm9i/rative co/s
 ,/aff co/s 7#bjj1jjj7 7#aej1jjj7
 ,e>ly de"pures 7#aj1jjj7 7#bj1jjj7
 ,o!r 7#be1jjj7 7#aj1jjj7
 ,depreci,n 7#aj1jjj7 7#aj1jjj7
 ,progr amme co/s
 ,impair;t loss 7#aj1jjj7 7#e1jjj7
 ,o!r 7#e1jjj7 7#e1jjj7
 7#bfj1jjj7 7#bjj1jjj7
 ,surplus #e1jjj #cj1jjj
 ,ta# #aa3 self-3ta9\$ ye>-5d /ate;t 7#, ?|s&s7 7multiple
 pro#ms resolv\$7
 #bjaa #bjaj re/at\$
 ,9come ,g5}al 9come #bej1jjj #bjj1jjj
 ,9cr1se 9 value #ae1jjj #cj1jjj
 ,total 9come #bfe1jjj #bcj1jjj
 ,adm9i/rative co/s ,/aff co/s 7#bjj1jjj7 7#aej1jjj7
 ,e>ly de"pures 7#aj1jjj7 7#bj1jjj7
 ,o!r op}at+ co/s 7#be1jjj7 7#aj1jjj7
 ,depreci,n 7#aj1jjj7 7#aj1jjj7
 ,programme co/s ,impair;t loss 7#aj1jjj7 7#e1jjj7
 ,o!r 7#e1jjj7 7#e1jjj7
 ,total co/s 7#bfj1jjj7 7#bjj1jjj7
 ,surplus #e1jjj #cj1jjj

	#bjaa		#bjaj re/at\$	
.g5}al 9come	#bej1jjj		#bjj1jjj	
,9cr1se 9 value1 ,,wip	#ae1jjj		#cj1jjj	
	#bfe1jjj		#bcj1jjj	
,adm9i/rative co/s				
,/aff co/s	7#bjj1jjj7		7#aej1jjj7	
,e>ly de"pures	7#aj1jjj7		7#bj1jjj7	
,o!r	7#be1jjj7		7#aj1jjj7	
,depreci,n	7#aj1jjj7		7#aj1jjj7	
,programme co/s				

	#bjaa		#bjaj re/at\$	
,impaired loss	7#aj1jjj7		7#e1jjj7	
,o!r	7#e1jjj7		7#e1jjj7	
	7#bfj1jjj7		7#bjj1jjj7	
,surplus		#e1jjj		#cj1jjj

		#bjaa	#bjaj re/at\$
,9come	,g5}al 9come	#bej1jjj	#bjj1jjj
	,9cr1se 9 value	#ae1jjj	#cj1jjj
	,total 9come	#bfe1jjj	#bcj1jjj
,adm9i/rative co/s	,/aff co/s	7#bjj1jjj7	7#aej1jjj7
	,e>ly de"pures	7#aj1jjj7	7#bj1jjj7
	,o!r op}at+ co/s	7#be1jjj7	7#aj1jjj7
	,depreci,n	7#aj1jjj7	7#aj1jjj7
,programme co/s	,impaired loss	7#aj1jjj7	7#e1jjj7
	,o!r	7#e1jjj7	7#e1jjj7
	,total co/s	7#bfj1jjj7	7#bjj1jjj7
,surplus		#e1jjj	#cj1jjj

```

,ta# #ab3 m}g$ data cells >e n recomm5d$
#bjjh #bjji
,"n ,yes ,no ,yes ,no
,bob #b #e #f #g
,sue #c #h #d #g
,sam
,7data relat+ 6bo? columns 9 ,7data relat+ 6bo? columns 9
a s+le cell spann+ bo?7' a s+le cell spann+ bo?7'
,ta# #ac3 use ( graphic symbols
,"q ,respond5t ,a ,respond5t ;,b ,respond5t ;,c
,>e y a ,,uk citiz58
'xf0fd' 'xf0fc' 'xf0fd'
,>e y curr5tly employ$8 'xf0fc' 'xf0fd' 'xf0fc'
,d y h a driv+ lic;e8 'xf0fd' 'xf0fd' 'xf0fc'
,ta# #ad3 symbols replac$ 0r1l text
,"q ,respond5t ,a ,respond5t ;,b ,respond5t ;,c
,>e y a ,,uk citiz58 ,no ,yes ,no
,>e y curr5tly employ$8 ,yes ,no ,yes
,d y h a driv+ lic;e8 ,no ,no ,yes
,ta# #ae3 c|rses (f)$ 0,9/itu;n ,x4 ,a .k ,ba*elor ( ,sci;e1
;,b .k ,ba*elor ( ,>ts1 ;,c .k ,ma/)s1 ;,d .k ,doctorate1 ;,e .k ,diploma
#bjjf #bjjg #bjjh #bjji
,economics ,a1 ;,b ,a1 ;,c ,a1 ;,b ,a1 ;,c
,9t}n,nal rel,ns ,a1 ;,e ,a1 ;,e ,a1 ;,b ,a1 ;,e
,philosophy ,a ,a ,a ,a1 ;,d
,politics ,a1 ;,d ,a1 ;,d ,a1 ;,d ,a
,ma!matics ;,b1 ;,c ;,b ,a1 ;,e ,a1 ;,b
,5gli% ,a1 ;,c ,a1 ;,b ,a;,,b ;,c

```

	#bjjh	#bjji
,"n	,yes ,no	,yes ,no
,bob	#b #e	#f #g
,sue	#c #h	#d #g
,sam	,7data relat+ 6bo? columns 9 a s+le cell spann+ bo?7'	,7data relat+ 6bo? columns 9 a s+le cell spann+ bo?7'

,"q	,respond5t ,a	,respond5t ;,b	,respond5t ;,c
,>e y a ,,uk citiz58	'xf0fd'	'xf0fc'	'xf0fd'
,>e y curr5tly employ\$8	'xf0fc'	'xf0fd'	'xf0fc'
,d y h a driv+ lic;e8	'xf0fd'	'xf0fd'	'xf0fc'

,"q	,respond5t ,a	,respond5t ;,b	,respond5t ;,c
,>e y a ,,uk citiz58	,no	,yes	,no
,>e y curr5tly employ\$8	,yes	,no	,yes
,d y h a driv+ lic;e8	,no	,no	,yes

	#bjjf	#bjjg	#bjjh	#bjji
,economics	,a1 ;,b	,a1 ;,c	,a1 ;,b	,a1 ;,c
,9t}n,nal rel,ns	,a1 ;,e	,a1 ;,e	,a1 ;,b	,a1 ;,e
,philosophy	,a	,a	,a	,a1 ;,d
,politics	,a1 ;,d	,a1 ;,d	,a1 ;,d	,a
,ma!matics	;,b1 ;,c	;,b	,a1 ;,e	,a1 ;,b
,5gli%	,a1 ;,c	,a1 ;,b	,a;,b	;,c

,ta# #af3 ,ma/}s c|rses (f}\$.0,9/itu;n ;,x
 #bjjf #bjjg #bjjh #bjji
 ,economics ,no ,yes ,yes ,yes
 ,9t}n,nal rel,ns ,no ,no ,no ,no
 ,philosophy ,no ,no ,no ,no
 ,politics ,no ,no ,no ,no
 ,ma!matics ,yes ,no ,no ,no
 ,5gli% ,yes ,yes ,yes ,yes
 ,ta# #ag3 a3.ts1 #bjaa 7#, ?|s&s7
 ,a3.t+ item #bjaa
 ,9come ,g5}al 9come #bjj1jjj
 ,9cr1se 9 value1 ,,wip #cj1jjj
 ,9come subtotal #bcj1jjj
 ,adm9i/rative co/s ./aff #aej1jjj
 ,e>ly de"pures #bj1jjj
 ,o!r op}at+ co/s #aj1jjj
 ,depreci,n #aj1jjj
 ,programme co/s ,impair;t loss #aj1jjj
 ,co/s subtotal #bjj1jjj
 ,bal.e #cj1jjj
 ,ta# #ah3 a3.ts1 #bjaa 7#, ?|s&s7
 ,a3.t+ item #bjaa
 ,9come ,g5}al 9come #bjj1jjj
 ,9cr1se 9 value1 ,,wip #cj1jjj
 ,9come subtotal #bcj1jjj
 ,adm9i/rative co/s ./aff 7#aej1jjj7
 ,e>ly de"pures 7#bj1jjj7
 ,o!r op}at+ co/s 7#aj1jjj7
 ,depreci,n 7#aj1jjj7
 ,programme co/s ,impair;t loss 7#aj1jjj7
 ,co/s subtotal 7#bjj1jjj7
 ,bal.e #cj1jjj

	#bjjf	#bjjg	#bjjh	#bjji
,economics	,no	,yes	,yes	,yes
,9t}n,nal rel,ns	,no	,no	,no	,no
,philosophy	,no	,no	,no	,no
,politics	,no	,no	,no	,no
,ma!matics	,yes	,no	,no	,no
,5gli%	,yes	,yes	,yes	,yes

,a3.t+ item		#bjaa
	,9come ,g5}al 9come	#bjj1jjj
	,9cr1se 9 value1 ,,wip	#cj1jjj
	,9come subtotal	#bcj1jjj
,adm9i/rative co/s	,/aff	#aej1jjj
	,e>ly de"pures	#bj1jjj
	,o!r op}at+ co/s	#aj1jjj
	,depreci,n	#aj1jjj
,programme co/s	,impair;t loss	#aj1jjj
	,co/s subtotal	#bjj1jjj
,bal.e		#cj1jjj

,a3.t+ item		#bjaa
	,9come ,g5}al 9come	#bjj1jjj
	,9cr1se 9 value1 ,,wip	#cj1jjj
	,9come subtotal	#bcj1jjj
,adm9i/rative co/s	,/aff	7#aej1jjj7
	,e>ly de"pures	7#bj1jjj7
	,o!r op}at+ co/s	7#aj1jjj7
	,depreci,n	7#aj1jjj7
,programme co/s	,impair;t loss	7#aj1jjj7
	,co/s subtotal	7#bjj1jjj7
,bal.e		#cj1jjj

,ta# #ai3 ,human ,develop;t ,9dex 7,,hdi7
 tr5ds1 #aihj 6#bjaj4 ,s|rce3 ,b>ro-,lee ,m>*1 #bjaj
 ,c.try #aihj #aiij #bjjj #bjaj
 ,af<ani/an #j.gh #a.dh #b.af #c.cc
 ,albania #h.hi #i.fg #i.hi #aj.ch
 ,alg}ia #d.gd #c.cc #e.ej #g.bd
 ,&orra #d.ih #e.fc #i.ji #aj.ce
 ,angola-- #d.db #d.db
 ,ta# #bj3 footnotes ref};ed f)9 a ta#
 ,exp5diture 0func;n #million #bjji/aj #bjaj/aaa
 ,policy func;ns ,f9ancial #bb.e #cj.eg
 ,9=mation#b #aj.b #ad.h
 ,3t+5cy #b.f #a.b
 ,remun)at\$ func;ns ,ag5cy s}vices #c #dd.g #ce.ia
 ,pay:ts #bb.da #ai.hh
 ,bank+ #bb.ij #dd.bc
 ,o!r #ab.fi #aj.cb
 7#a7 ,provi.nal total z (public,n date4
 7#b7 ,co/s associat\$) on-go+ 9=m,n programmes4
 7#c7 ,f ! manage;t a3.ts1 net (recov}ies & 9clud+ 9t)e/ *>ges

,c.try	#aihj	#aiij	#bjjj	#bjaj
,af<ani/an	#j.gh	#a.dh	#b.af	#c.cc
,albania	#h.hi	#i.fg	#i.hi	#aj.ch
,alg}ia	#d.gd	#c.cc	#e.ej	#g.bd
,&orra	#d.ih	#e.fc	#i.ji	#aj.ce
,angola	-	-	#d.db	#d.db

,exp5diture 0func;n #million		#bjji/aj	#a #bjaj/aa
,policy func;ns	,f9ancial	#bb.e	#cj.eg
	#b ,9=m,n	#aj.b	#ad.h
	,3t+5cy	#b.f	#a.b
,remun)at\$ func;ns	,ag5cy s}vices #c	#dd.g	#ce.ia
	,pay:ts	#bb.da	#ai.hh
	,bank+	#bb.ij	#dd.bc
	,o!r	#ab.fi	#aj.cb

,ta# #ba3 footnotes replac\$ 0a4i;nal ta# summ>y text
 ,exp5diture 0func;n #million #bjji/aj #bjaj/aa
 ,policy func;ns ,f9ancial #bb.e #cj.eg
 ,9=m,n #aj.b #ad.h
 ,3t+5cy #b.f #a.b
 ,remun)at\$ func;ns ,ag5cy s}vices #dd.g #ce.ia
 ,pay;ts #bb.da #ai.hh
 ,bank+ #bb.ij #dd.bc
 ,o!r #ab.fi #aj.cb
 ,ta# #bb3 ref}5c+ multiple 5dnotes f)9 a ta#
 ,exp5diture #;m ,notes #bjaj #bjaa
 7,notes locat\$ on page ,7;n7'7
 ,9=m,n #a #aj.b #ad.h
 ,3t+5cy #b.f #a.b
 ,pay;ts #c #bb.da #ai.hh
 ,bank+ s}vices #d #bb.ij #dd.bc
 ,9t}e/ #j.bc #j.aj
 ,divid5ds #bc #b.e #c.fh
 ,o!r #i #ab.fi #aj.cb
 ,ta# #bc3 simulat\$ ta# cr1t\$ us+ tabs & 3ta9+ no
 /ructure
 #bjjh #bjji
 ,"n ,5t}\$,-plet\$,5t}\$,-plet\$
 ,bob #bb #ba #bj #ai
 ,sue #dd #ab #ab #aj

,exp5diture 0func;n #million		#bjji/aj	#bjaj/aa
,policy func;ns	,f9ancial	#bb.e	#cj.eg
	,9=m,n	#aj.b	#ad.h
	,3t+5cy	#b.f	#a.b
,remun)at\$ func;ns	,ag5cy s}vices	#dd.g	#ce.ia
	,pay;ts	#bb.da	#ai.hh
	,bank+	#bb.ij	#dd.bc
	,o!r	#ab.fi	#aj.cb

,exp5diture #;m	,notes 7,notes locat\$ on page ,7;n7&x27;7	#bjaj	#bjaa
,9=m,n	#a	#aj.b	#ad.h
,3t+5cy		#b.f	#a.b
,pay;ts	#c	#bb.da	#ai.hh
,bank+ s}vices	#d	#bb.ij	#dd.bc

,exp5diture #;m	,notes 7,notes locat\$ on page ,7;n7&x27;7	#bjaj	#bjaa
,9t)e/		#j.bc	#j.aj
,divid5ds	#bc	#b.e	#c.fh
,o!r	#i	#ab.fi	#aj.cb

	#bijh		#bjji	
,"n	,5t)\$,-plet\$,5t)\$,-plet\$
,bob	#bb	#ba	#bj	#ai
,sue	#dd	#ab	#ab	#aj

,ta# #bd3 ye>-5d f9ancial /ate;t 7#, ?|s&s7
 #bjaj #bjji #bjjh
 ,non-curr5t assets
 ,build+s #cde #dde #bbb
 ,9ve/t #efg #fed #dbc
 ,9tangi#s #dbc #abc #dec
 ,curr5t assets
 ,trade #dce #fcd #bca
 ,ca% #ebd #abc #dhb
 ,o!r #bbc #baa #bed
 ,curr5t liabilities
 ,trade liabilities #aed #abe #dba
 ,f9ancial debt #bca #dgd #egb
 ,provi.ns #aaa #cab #cdg
 ,ta# #be3 sett+ column & r{ scope via ! tags panel
 #bjjh #bjji
 ,"n ,5t}\$,won ,5t}\$,won
 ,bob #bb #ba #bj #ai
 ,sue #dd #ab #ab #aj
 ,sam #af #d #de #cj
 ,ta# #bf3 c|rses (f)\$ 0,9/itu;n ,x4 ,a .k ,ba*elor (,sci;e1
 ;,b .k ,ba*elor (,>ts1 ;,c .k ,ma/s1 ;,d .k ,doctorate1 ;,e .k ,diploma
 #bjjf #bjjg #bjjh #bjji
 ,economics ,a1 ;,b ,a1 ;,c ,a1 ;,c ,a1 ;,c
 ,9t}n,nal rel,ns ,a1 ;,e ,a1 ;,e ,a1 ;,b ,a1 ;,b
 ,philosophy ,a ,a ,a ,a
 ,politics ,a1 ;,d ,a1 ;,d ,a1 ;,b ,a
 ,ma!matics ;,b1 ;,c ;,b ,a1 ;,b ,a1 ;,b
 ,5gli% ,a1 ;,c ,a1 ;,b ,a;,,b ,a1 ;,c

#bjaj
#bjji
#bjjh
,non-curr5t assets
,build+s
#cde
#dde
#bbb
,9ve/t
#efg
#fed
#dbc
,9tangi#s
#dbc
#abc
#dec
,curr5t assets

#bjaj
#bjji
#bjjh
,trade #dce #fcd #bca
,ca% #ebd #abc #dhb
,o!r #bbc #baa #bed
,curr5t liabilities
,trade liabilities #aed #abe #dba
,f9ancial debt #bca #dgd #egb
,provi.ns #aaa #cab #cdg

	#bjjh		#bjji	
,"n	,5t}\$,won	,5t}\$,won
,bob	#bb	#ba	#bj	#ai
,sue	#dd	#ab	#ab	#aj
,sam	#af	#d	#de	#cj

	#bjjf	#bjjg	#bjjh	#bjji
,economics	,a1 ;,b	,a1 ;,c	,a1 ;,c	,a1 ;,c
,9t}n,nal rel,ns	,a1 ;,e	,a1 ;,e	,a1 ;,b	,a1 ;,b
,philosophy	,a	,a	,a	,a
,politics	,a1 ;,d	,a1 ;,d	,a1 ;,b	,a
,ma!matics	;,b1 ;,c	;,b	,a1 ;,b	,a1 ;,b
,5gli%	,a1 ;,c	,a1 ;,b	,a;,b	,a1 ;,c

,ta# #bg3 8ta#0) columns simulat\$ 0us+ tab /ops
 , "n ,apples ,pe>s
 ,bob ,scott #bj #be
 ,susan4 ,p4 ,>nold-,j"os1 ,,ba1 ,,frsa1 ,,md #bd #ae
 ,sam ,hold}-,dick9son #ad #aj
 ,ta# #bh3 ye>-5d f9ancial ta# 7#, ?|s&s7--h1d+s pro#m
 revisit\$
 #bjaj #bjji #bjjh
 ,non-curr5t assets
 ,build+s #cde #dde #bbb
 ,9ve/;t #efg #fed #dbc
 ,9tangi#s #dbc #abc #dec
 ,curr5t assets
 ,trade #dce #fcd #bca
 ,ca% #ebd #abc #dhb
 ,o!r #bbc #baa #bed
 ,curr5t liabilities
 ,trade liabilities #aed #abe #dba
 ,f9ancial debt #bca #dgd #egb
 ,provi.ns #aaa #cab #cdg

,"n		,apples	,.pe>s
,bob ,scott		#bj	#be
,susan4 ,p4 ,>nold-,j"os1 ,,ba1 ,,frsa1 ,,md		#bd	#ae
,sam ,hold}-,dick9son		#ad	#aj

#bjaj
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,non-curr5t assets
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#aaa
#cab
#cdg

,ta# #bi3 multiple h1d}s attributes = ea* data cell

,s|? ,am}ica ,asia ,africa ,au/ralia

#bjaj

,hi<e/ av}age #ebc.f #dfg.d #dje.j #cdj.e

,hi<e/ 9 #bd h|rs #gc.a #ed.a #bg.b #ff.c

,hi<e/ 9 #ab h|rs #db.d #cj.a #ae.i #dj.c

#bjji

,hi<e/ av}age #dhg.g #dec.f #cih.g #cef

,hi<e/ 9 #bd h|rs #fg.b #ec.b #dd.c #ec.h

,hi<e/ 9 #ab h|rs #cd.g #cd.a #bi.h #ca.j

#bjjh

,hi<e/ av}age #dif.g #ddd.c #ejb.a #ci.i.f

,hi<e/ 9 #bd h|rs #dd.b #ef.g #cb.a #fc.b

,hi<e/ 9 #ab h|rs #cj.a #cb.g #ba.i #dj.b

,s ? ,am}ica ,asia ,africa ,au/ralia
#bjaj
,hi<e/ av}age #ebc.f #dfg.d #dje.j #cdj.e
,hi<e/ 9 #bd h rs #gc.a #ed.a #bg.b #ff.c
,hi<e/ 9 #ab h rs #db.d #cj.a #ae.i #dj.c
#bjji
,hi<e/ av}age #dhg.g #dec.f #cih.g #cef
,hi<e/ 9 #bd h rs #fg.b #ec.b #dd.c #ec.h
,hi<e/ 9 #ab h rs #cd.g #cd.a #bi.h #ca.j
#bjjh

,s ? ,am}ica ,asia ,africa ,au/ralia
,hi<e/ av}age #dif.g #ddd.c #ejb.a #cii.f
,hi<e/ 9 #bd h rs #dd.b #ef.g #cb.a #fc.b
,hi<e/ 9 #ab h rs #cj.a #cb.g #ba.i #dj.b