## **March 2019**

# IFRS® Taxonomy Illustrated

IFRS Taxonomy 2019

A view of the IFRS Taxonomy 2019 (organised by financial statements)



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A view of the IFRS Taxonomy 2019 (organised by financial statements)

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## Introduction

XBRL (eXtensible Business Reporting Language) is a standard that is used to communicate financial information between preparers and users of financial statements. The IFRS Foundation is responsible for developing the XBRL representation of the IFRS Standards including IAS Standards, IFRIC Interpretations and the IFRS for SMEs Standard - issued by the International Accounting Standards Board, known as the IFRS Taxonomy.

Physically, the IFRS Taxonomy is composed of a set of electronic XBRL files so it can be difficult for those not familiar with XBRL to view and understand the structure of the IFRS Taxonomy without the use of specialised software. Consequently, the IFRS Foundation has published the IFRS Taxonomy Illustrated to facilitate understanding of the IFRS Taxonomy and its structure, and ultimately to assist with the tagging of financial statements prepared using IFRS Standards.

The IFRS Taxonomy Illustrated does not require knowledge of XBRL because it presents the structure of the IFRS Taxonomy in a simplified, visual format. The IFRS Taxonomy Illustrated sets out:

- The hierarchy of the IFRS Taxonomy and the elements within it.
- The required format of these elements, such as text, monetary values, etc.
- The reference to IFRS Standards that these elements relate to.

The IFRS Taxonomy Illustrated also contains links to the eIFRS (electronic IFRS Standards), the IFRS Foundation's online subscription service that contains the electronic consolidated editions of the IFRS Standards and accompanying documents.

This version of the IFRS Taxonomy Illustrated reflects the IFRS Taxonomy 2019.<sup>1</sup>

<sup>&</sup>lt;sup>1</sup>The IFRS Taxonomy and related materials are available from the IFRS website at: http://www.ifrs.org/issued-standards/ifrs-taxonomy/

## How to read the IFRS Taxonomy Illustrated

This section explains the format and content of the IFRS Taxonomy Illustrated. The explanations given here apply throughout the document.

Hierarchy	Disclosure format	IFRS Standard reference
[110000] General information about financial statements		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 <sub>Disclosure</sub>
Name of reporting entity or other means of identification	text	IAS 1.51 a <sub>Disclosure</sub>
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a <sub>Disclosure</sub>
Description of nature of financial statements	text	IAS 1.51 b <sub>Disclosure</sub> , IAS 27.16 a <sub>Disclosure</sub> , IAS 27.17 a <sub>Disclosure</sub>
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c <sub>Disclosure</sub>
Period covered by financial statements	text	IAS 1.51 c <sub>Disclosure</sub>
Description of presentation currency	text	IAS 1.51 d <sub>Disclosure</sub> , IAS 21.53 <sub>Disclosure</sub>
Level of rounding used in financial statements	text	IAS 1.51 e <sub>Disclosure</sub>

## First column - hierarchy

The first column of the document represents the hierarchy of the IFRS Standards:

- Column headings represent an IFRS Standard, IAS Standard or IFRIC Interpretation (only applies to the version organised by IFRS Standards).
- Column sub-headings generally represent the name of an IFRS or IAS Standard. Each column heading is preceded by a six-digit number in square brackets which has a value between [100000] and [999999]. These numbers are artificial and provide viewing and sorting functionality (they are not related to the IFRS Standards or IAS Standards).
- Rows below column headings represent the elements belonging to this component.

#### Second column - disclosure format

The second column of the document illustrates the possible formats that a given disclosure may take. These are:

- text block denotes that the disclosure format is a text block.
- text denotes that the disclosure format is text.
- yyyy-mm-dd denotes that the disclosure format is a date.
- X denotes that the disclosure format is a monetary value.
- (X) denotes that the disclosure format is a negative monetary value.
- X.XX denotes that the disclosure format is a decimalised value.
- shares denotes that the disclosure format is a number of shares.
- DUR denotes that the disclosure format is a time interval.

- denotes that the disclosure format is the total sum of the preceding rows.
- table denotes the beginning of a two-dimensional disclosure.
- axis denotes an axis on a two-dimensional disclosure.
- member denotes a member on an axis.
- line items denotes the beginning of a series of disclosures for a table.
- a blank column denotes that no disclosure is required.

## For monetary values:

- instant or duration denotes that the disclosure represents a stock (if instant) or a flow (if duration).
- credit or debit denotes the 'natural' balance of the disclosure.

## Third column - IFRS Standard reference

The third column indicates the corresponding paragraph/section in the IFRS Standard for a given disclosure, together with the nature of the reference:

- Common-practice denotes a common reporting practice for entities applying IFRS Standards.
- Disclosure denotes a disclosure requirement in IFRS Standard.
- Example denotes an example in IFRS Standard.

CONTENTS	PAGE
[110000] General information about financial statements	3
[210000] Statement of financial position, current/non-current	3
[220000] Statement of financial position, order of liquidity	4
[310000] Statement of comprehensive income, profit or loss, by function of expense	5
[320000] Statement of comprehensive income, profit or loss, by nature of expense	6
[410000] Statement of comprehensive income, OCI components presented net of tax	8
[420000] Statement of comprehensive income, OCI components presented before tax	9
[510000] Statement of cash flows, direct method	12
[520000] Statement of cash flows, indirect method	13
[610000] Statement of changes in equity	14
[710000] Statement of changes in net assets available for benefits	16
[800100] Notes - Subclassifications of assets, liabilities and equities	17
[800200] Notes - Analysis of income and expense	25
[800300] Notes - Statement of cash flows, additional disclosures	30
[800400] Notes - Statement of changes in equity, additional disclosures	32
[800500] Notes - List of notes	32
[800600] Notes - List of accounting policies	35
[810000] Notes - Corporate information and statement of IFRS compliance	36
[811000] Notes - Accounting policies, changes in accounting estimates and errors	38
[813000] Notes - Interim financial reporting	39
[815000] Notes - Events after reporting period	39
[816000] Notes - Hyperinflationary reporting	40
[817000] Notes - Business combinations	40
[818000] Notes - Related party	44
[819100] Notes - First time adoption	45
[822100] Notes - Property, plant and equipment	47
[822200] Notes - Exploration for and evaluation of mineral resources	49
[822390] Notes - Financial instruments	49
[823000] Notes - Fair value measurement	81
[823180] Notes - Intangible assets	94
[824180] Notes - Agriculture	98
[824500] Regulatory deferral accounts	100
[825100] Notes - Investment property	103
[825480] Notes - Separate financial statements	105
[825700] Notes - Interests in other entities	106
[825900] Notes - Non-current asset held for sale and discontinued operations	113
[826380] Notes - Inventories	114
[827570] Notes - Other provisions, contingent liabilities and contingent assets	114
[831150] Notes - Revenue from contracts with customers	115
[831400] Notes - Government grants	118
[832410] Notes - Impairment of assets	118
[832610] Notes - Leases	120
[832900] Notes - Service concession arrangements	123
[834120] Notes - Share-based payment arrangements	123
[834480] Notes - Employee benefits	125
[835110] Notes - Income taxes	131
[836200] Notes - Borrowing costs	133
[836500] Notes - Insurance contracts	133
[836600] Notes - Insurance contracts (IFRS 17)	146

[838000] Notes - Earnings per share	160
[842000] Notes - Effects of changes in foreign exchange rates	160
[851100] Notes - Cash flow statement	161
[861000] Notes - Analysis of other comprehensive income by item	162
[861200] Notes - Share capital, reserves and other equity interest	164
[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds	165
[868500] Notes - Members' shares in co-operative entities and similar instruments	165
[871100] Notes - Operating segments	165
[880000] Notes - Additional information	167
[901000] Axis - Retrospective application and retrospective restatement	168
[901100] Axis - Departure from requirement of IFRS	168
[901500] Axis - Creation date	168
[903000] Axis - Continuing and discontinued operations	168
[904000] Axis - Assets and liabilities classified as held for sale	169
[913000] Axis - Consolidated and separate financial statements	169
[990000] Axis - Defaults	169

[440000] Coneral information shout financial statements		
[110000] General information about financial statements  Disclosure of general information about financial statements [text block]	text block	IAS 1.51 <sub>Disclosure</sub>
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of	lexi	
preceding reporting period	text	IAS 1.51 a Disclosure
Description of nature of financial statements	text	IAS 1.51 b <sub>Disclosure</sub> , IAS 27.16 a <sub>Disclosure</sub> , IAS 27.17 a <sub>Disclosure</sub>
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c <sub>Disclosure</sub>
Period covered by financial statements	text	IAS 1.51 c <sub>Disclosure</sub>
Description of presentation currency	text	IAS 1.51 d <sub>Disclosure</sub> , IAS 21.53 <sub>Disclosure</sub>
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure
[210000] Statement of financial position, current/non-current		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub>
Investment property	X instant, debit	IAS 1.54 b <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>
Goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub>
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub>
Investments accounted for using equity method	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub>
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 <sub>Disclosure</sub>
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure
Trade and other non-current receivables	X instant, debit	IAS 1.54 h <sub>Disclosure</sub> , IAS 1.78 b <sub>Disclosure</sub>
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax assets, non-current	X instant, debit	IAS 1.54 n <sub>Disclosure</sub>
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a Disclosure, IFRS 9.3.2.23 a Disclosure
Total non-current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ii) <sub>Disclosure</sub>
Current assets [abstract]		
Current inventories	X instant, debit	IAS 1.54 g <sub>Disclosure</sub> , IAS 1.68 <sub>Example</sub> , IAS 2.36 b <sub>Disclosure</sub>
Trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Current tax assets, current	X instant, debit	IAS 1.54 n <sub>Disclosure</sub>
Current biological assets	X instant, debit	IAS 1.54 f Disclosure
Other current financial assets	X instant, debit	IAS 1.54 d <sub>Disclosure</sub>
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice
Cash and cash equivalents	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a Disclosure, IFRS 9.3.2.23 a Disclosure
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.66 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j <sub>Disclosure</sub>
Total current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (i) <sub>Disclosure</sub>
Total assets	X instant, debit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub>
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e <sub>Example</sub> , IAS 1.IG6 <sub>Example</sub>
Share premium	X instant, credit	IAS 1.78 e <sub>Example</sub>
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e <sub>Example</sub>
Other reserves	X instant, credit	IAS 1.78 e Example

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Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r <sub>Disclosure</sub>
Non-controlling interests	X instant, credit	IAS 1.54 q <sub>Disclosure</sub> , IFRS 10.22 <sub>Disclosure</sub> , IFRS 12.12 f <sub>Disclosure</sub>
Total equity	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IAS 1.78 e <sub>Disclosure</sub> , IFRS 1.24 a <sub>Disclosure</sub> , IFRS 1.32 a (i) <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub>
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]	v	140 4 70 1
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other non-current provisions	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>
Total non-current provisions	X instant, credit	IAS 1.54 I Disclosure
Trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n <sub>Disclosure</sub>
Other non-current financial liabilities	X instant, credit	IAS 1.54 m <sub>Disclosure</sub> , IFRS 12.B13 c <sub>Disclosure</sub>
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total non-current liabilities	X instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iv) <sub>Disclosure</sub>
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>
Other current provisions	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>
Total current provisions	X instant, credit	IAS 1.54 I <sub>Disclosure</sub>
Trade and other current payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>
Current tax liabilities, current	X instant, credit	IAS 1.54 n <sub>Disclosure</sub>
Other current financial liabilities	X instant, credit	IAS 1.54 m <sub>Disclosure</sub> , IFRS 12.B13 b <sub>Disclosure</sub>
Other current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p <sub>Disclosure</sub> , IFRS 5.38 <sub>Disclosure</sub>
Total current liabilities	X instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>
Total liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub>
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
[220000] Statement of financial position, order of liquidity		
Statement of financial position [abstract]		
Assets [abstract]	V	140.454
Property, plant and equipment	X instant, debit	IAS 1.54 a <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub>
Investment property	X instant, debit	IAS 1.54 b <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>
Goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub>
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub>
Other financial assets	X instant, debit	IAS 1.54 d <sub>Disclosure</sub>
Other non-financial assets	X instant, debit	IAS 1.55 Common practice
Insurance contracts issued that are assets	X instant, debit	Effective 2021-01-01 IAS 1.54 da <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.78 a <sub>Disclosure</sub>
Reinsurance contracts held that are assets	X instant, debit	Effective 2021-01-01 IAS 1.54 da $_{\rm Disclosure},$ Effective 2021-01-01 IFRS 17.78 c $_{\rm Disclosure}$
Investments accounted for using equity method	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub>
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 Disclosure
Biological assets	X instant, debit	IAS 1.54 f <sub>Disclosure</sub> , IAS 41.43 <sub>Example</sub> , IAS 41.50 <sub>Disclosure</sub>
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j <sub>Disclosure</sub>
Inventories	X instant, debit	IAS 1.54 g <sub>Disclosure</sub>
Current tax assets	X instant, debit	IAS 1.54 n <sub>Disclosure</sub>
	motant, dobit	
Deferred tax assets	X instant, debit	IAS 12.81 g (i) <sub>Disclosure</sub> , IAS 1.54 o <sub>Disclosure</sub> , IAS 1.56 <sub>Disclosure</sub>
Deferred tax assets  Trade and other receivables		

Cash and cash equivalents	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a <sub>Disclosure</sub> , IFRS 9.3.2.23 a <sub>Disclosure</sub>
Total assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
·		
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e <sub>Example</sub>
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r <sub>Disclosure</sub>
Non-controlling interests	X instant, credit	IAS 1.54 q <sub>Disclosure</sub> , IFRS 10.22 <sub>Disclosure</sub> , IFRS 12.12 f <sub>Disclosure</sub>
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Liabilities [abstract]		
Trade and other payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>
Provisions [abstract]		
Provisions for employee benefits	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>
Other provisions	X instant, credit	IAS 1.78 d <sub>Disclosure</sub> , IAS 37.84 a <sub>Disclosure</sub>
Total provisions	X instant, credit	IAS 1.54 I <sub>Disclosure</sub>
Other financial liabilities	X instant, credit	IAS 1.54 m <sub>Disclosure</sub>
Other non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Insurance contracts issued that are liabilities	X instant, credit	Effective 2021-01-01 IAS 1.54 ma <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.78 b <sub>Disclosure</sub>
Reinsurance contracts held that are liabilities	X instant, credit	Effective 2021-01-01 IAS 1.54 ma $_{\rm Disclosure},$ Effective 2021-01-01 IFRS 17.78 d $_{\rm Disclosure}$
Current tax liabilities	X instant, credit	IAS 1.54 n <sub>Disclosure</sub>
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure
Total liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub>
Total equity and liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub>
[310000] Statement of comprehensive income, profit or loss, by function of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example; IAS 1.82 a Disclosure, IFRS 12.B10 b Example; IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Interest revenue calculated using effective interest method	X duration, credit	IAS 1.82 a <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.82 a (i) <sub>Disclosure</sub>
Insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.80 a Disclosure
Cost of sales	(X) duration, debit	IAS 1.103 <sub>Disclosure</sub> , IAS 1.99 <sub>Disclosure</sub>
Gross profit	X duration, credit	IAS 1.103 <sub>Example</sub>
Other income	X duration, credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IAS 26.35 b (iv) <sub>Disclosure</sub>
Distribution costs	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Administrative expenses	(X) <sub>duration</sub> , debit	IAS 1.103 <sub>Example</sub> , IAS 1.99 <sub>Disclosure</sub> , IAS 26.35 b (vi) <sub>Disclosure</sub>
Other expense	(X) duration, debit	IAS 1.103 <sub>Example</sub> , IAS 1.99 <sub>Disclosure</sub> , IAS 26.35 b (vii) <sub>Disclosure</sub>
Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice

Insurance service expenses from insurance contracts issued	(X) duration, debit	Effective 2021-01-01 IAS 1.82 ab <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.80 a <sub>Disclosure</sub>
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X duration, credit	Effective 2021-01-01 IAS 1.82 ac <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.86 <sub>Disclosure</sub>
Profit (loss) from operating activities	X duration, credit	IAS 1.85 Common practice, IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa <sub>Disclosure</sub>
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b <sub>Disclosure</sub>
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS $9$	(X) duration, debit	IAS 1.82 ba <sub>Disclosure</sub>
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.82 bb <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.80 b <sub>Disclosure</sub>
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.82 bc <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.82 <sub>Disclosure</sub>
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , IFRS 8.23 g <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X duration, credit	IAS 1.82 ca <sub>Disclosure</sub>
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X duration, credit	IAS 1.82 cb Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4 Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IFRS 5.33 b (i) <sub>Disclosure</sub> , IFRS 8.23 <sub>Example</sub> , IFRS 8.28 b <sub>Example</sub>
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a <sub>Disclosure</sub> , IFRS 12.B12 b (vi) <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 b <sub>Disclosure</sub>
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea <sub>Disclosure</sub> , IAS 1.98 e <sub>Disclosure</sub> , IFRS 12.B12 b (vii) <sub>Disclosure</sub> , IFRS 5.33 a <sub>Disclosure</sub>
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.2810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) <sub>Disclosure</sub> , IFRS 12.12 e <sub>Disclosure</sub>
Earnings per share [text block]	text block	IAS 33.66 Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 <sub>Disclosure</sub>
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 <sub>Disclosure</sub>
[320000] Statement of comprehensive income, profit or loss, by nature of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X <sub>duration</sub> , credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IAS 1.82 a <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (v) <sub>Disclosure</sub> ,

			IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
	Interest revenue calculated using effective interest method	X <sub>duration</sub> , credit	IAS 1.82 a <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.82 a (i) <sub>Disclosure</sub>
	Insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.80 a Disclosure
	Other income	X duration, credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IAS 26.35 b (iv) <sub>Disclosure</sub>
	Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
	Other work performed by entity and capitalised	X <sub>duration</sub> , credit	IAS 1.85 Common practice, IAS 1.IG6 Example
	Raw materials and consumables used	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
	Employee benefits expense	(X) <sub>duration</sub> , debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
	Depreciation and amortisation expense	(X) duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
	Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) <sub>duration, debit</sub>	IAS 1.99 Disclosure
	Other expenses	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
	Other gains (losses)	X <sub>duration</sub> , credit	IAS 1.102 Common practice, IAS 1.103 Common practice
	Insurance service expenses from insurance contracts issued	(X) <sub>duration</sub> , debit	Effective 2021-01-01 IAS 1.82 ab <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.80 a <sub>Disclosure</sub>
	Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X <sub>duration</sub> , credit	Effective 2021-01-01 IAS 1.82 ac <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.86 <sub>Disclosure</sub>
	Profit (loss) from operating activities	X <sub>duration</sub> , credit	IAS 1.85 Common practice, IAS 32.IE33 Example
	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X <sub>duration</sub> , credit	IFRIC 17.15 Disclosure
	Gains (losses) on net monetary position	X <sub>duration</sub> , credit	IAS 29.9 Disclosure
	Gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration</sub> , credit	IAS 1.82 aa <sub>Disclosure</sub>
	Finance income	X <sub>duration</sub> , credit	IAS 1.85 Common practice
	Finance costs	(X) duration, debit	IAS 1.82 b <sub>Disclosure</sub>
	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS $\boldsymbol{9}$	(X) <sub>duration</sub> , debit	IAS 1.82 ba <sub>Disclosure</sub>
	Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.82 bb <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.80 b <sub>Disclosure</sub>
	Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.82 bc Disclosure, Effective 2021-01-01 IFRS 17.82 Disclosure
	Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , credit	IAS 1.82 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , IFRS 8.23 g <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
	Other income (expense) from subsidiaries, jointly controlled entities and associates	X <sub>duration</sub> , credit	IAS 1.85 Common practice
	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X duration, credit	IAS 1.82 ca Disclosure
	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X <sub>duration</sub> , credit	IAS 1.82 cb Disclosure
	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration</sub> , credit	IFRS 7.24C b (vi) <sub>Disclosure</sub> , IFRS 9.6.6.4 <sub>Disclosure</sub>
	Profit (loss) before tax	X <sub>duration</sub> , credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IFRS 5.33 b (i) <sub>Disclosure</sub> , IFRS 8.23 <sub>Example</sub> , IFRS 8.28 b <sub>Example</sub>
	Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
	Profit (loss) from continuing operations	X <sub>duration</sub> , credit	IAS 1.81A a <sub>Disclosure</sub> , IFRS 12.B12 b (vi) <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 b <sub>Disclosure</sub>
	Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea <sub>Disclosure</sub> , IAS 1.98 e <sub>Disclosure</sub> , IFRS 12.B12 b (vii) <sub>Disclosure</sub> , IFRS 5.33 a <sub>Disclosure</sub>
	Profit (loss)	X <sub>duration</sub> , credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Prof	fit (loss), attributable to [abstract]		
	Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (ii) <sub>Disclosure</sub>
	Profit (loss), attributable to non-controlling interests	X <sub>duration</sub> , credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure
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Earnings per share [text block]	text block	IAS 33.66 Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 <sub>Disclosure</sub>
Classes of ordinary shares [axis]	axis	IAS 33.66 <sub>Disclosure</sub>
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Diluted earnings per share [abstract]	ad.a.io.i	Dississant
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure
• • • • • • • • • • • • • • • • • • • •	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Total diluted earnings (loss) per share	A.A.A duration	IAS 33.00 Disclosure
[410000] Statement of comprehensive income, OCI components presented net of tax		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, gains (losses) on revaluation	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sub>Disclosure</sub>
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sub>Example</sub> , IAS 1.IG6 <sub>Example</sub>
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, net of tax	X duration, credit	IAS 1.91 a Disclosure
Reclassification adjustments on exchange differences on translation, net of tax	(X) duration, debit	IAS 1.92 <sub>Disclosure</sub> , IAS 21.48 <sub>Disclosure</sub>
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 1.91 a <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sub>Disclosure</sub>
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) <sub>duration</sub> , debit	Expiry date 2021-01-01 IAS 1.92 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sub>Disclosure</sub>
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Expiry date 2021-01-01 IAS 1.91 a <sub>Disclosure</sub>
Cash flow hedges [abstract]		- Disclosure
Gains (losses) on cash flow hedges, net of tax	X <sub>duration</sub> , credit	IAS 1.91 a <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 c <sub>Disclosure</sub> , IFRS 7.24C b (i) <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>
Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	IAS 1.92 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 d <sub>Disclosure</sub> , IFRS 7.24C b (iv) <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 e Disclosure
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration</sub> , credit	IAS 1.91 a <sub>Disclosure</sub> , IAS 39.102 a <sub>Disclosure</sub> , IFRS 7.24C b (i) <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub> , IFRS 9.6.5.13 a <sub>Disclosure</sub>

Change in value of foreign currency basis spreads [As 1-9] a Diadosure [	
Change in value of pilons (abstract) Gains (losses) on change in value of time value of options, net of tax Peclassification adjustments on change in value of time value of options, net of tax Other comprehensive income, net of tax, change in value of time value of options Other comprehensive income, net of tax, change in value of time value of options Other comprehensive income, net of tax, change in value of time value of options Other comprehensive income, net of tax, change in value of forward contracts, net of tax Other comprehensive income, net of tax, change in value of forward elements of forward contracts, net of tax Other comprehensive income, net of tax, change in value of forward elements of forward contracts Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads Financial assets measured at fair value through other comprehensive income, net of tax Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax Reclassification of infancial assets measured at fair value through other comprehensive income (abstract) Gains (losses) on financial assets measured at fair value through other comprehensive income (abstract) Gains (losses) on financial assets measured at fair value through other comprehensive income (abstract)  Gains (losses) on financial assets measured at fair value through other comprehensive income (abstract)  Gains (losses) on financial assets measured at fair value through other comprehensive income (abstract)  Gains (losses) on financial assets measured at fair value through other comprehensive income (expenses) from insurance contracts issued excluded from profit or foss that will be reclassifi	(A) duration, debit in NS 7.24C b (N) Disclosure, in NS 7.24C a Disclosure,
Reclassification adjustments on change in value of time value of options, net of tax  Other comprehensive income, net of tax, change in value of time value of options  Change in value of forward elements of forward contracts, and of tax  Reclassification adjustments on change in value of forward elements of forward contracts, net of tax  Reclassification adjustments on change in value of forward elements of forward contracts, net of tax  Other comprehensive income, net of tax, change in value of forward elements of forward elements of forward contracts.  Change in value of foreign currency basis spreads [abstract]  Gains (losses) on change in value of foreign currency basis spreads, net of tax  Reclassification adjustments on change in value of foreign currency basis spreads, net of tax  Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax  Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax  Chercomprehensive income, net of tax change in value of foreign currency basis  Financial assets measured at fair value through other comprehensive income, net of tax  Reclassification adjustments on rinancial assets measured at fair value through other comprehensive income (aspenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax  Chercomprehensive income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax  Chercomprehensive income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax  Chercomprehensive income (expenses) from reinsurance contracts held excluded from profit or loss, flance income (expenses) from reinsurance contracts held excluded from profit or loss, flance income (expenses) from reinsurance contracts held excluded from profit or loss, flance income (expenses) from reinsurance contracts held ex	ges of net investments in foreign operations X duration, credit IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IAS 9.6.5.13 a Disclosure
Reclassification adjustments on change in value of time value of options, net of tax Other comprehensive income, net of tax, change in value of time value of options Change in value of forward elements of forward contracts (abstract) Gains (losses) on change in value of forward elements of forward contracts, net of tax Reclassification adjustments on change in value of forward elements of forward contracts, net of tax Other comprehensive income, net of tax, change in value of forward elements of forward contracts Change in value of foreign currency basis spreads, net of tax Change in value of foreign currency basis spreads, net of tax Reclassification adjustments on change in value of foreign currency basis spreads, net of tax Change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax change in value of foreign currency basis spreads, net of tax Chercomprehensive income net of tax change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax change in value of foreign currency basis spreads, net of tax Chercomprehensive income, net of tax incomprehensive i	
Other comprehensive income, net of tax, change in value of time value of options Change in value of forward elements of forward contracts [abstract]  Gains (losses) on change in value of forward elements of forward contracts, net of tax Reclassification adjustments on change in value of forward elements of forward contracts, net of tax Other comprehensive income, net of tax, change in value of forward elements of forward contracts Change in value of foreign currency basis spreads, net of tax Reclassification adjustments on change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax Reclassification adjustments on financial assets measured at fair value through other comprehensive income net of tax Reclassification adjustments on financial assets measured at fair value through other comprehensive income net of tax Other comprehensive income, net of tax Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax  Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax  Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income (expenses) from insurance contracts issued excluded from profit or	ue of options, net of tax X <sub>duration, credit</sub> IAS 1.91 a <sub>Disclosure</sub>
Change in value of forward elements of forward contracts [abstract]  Gains (losses) on change in value of forward elements of forward contracts, net of tax  Reclassification adjustments on change in value of forward elements of forward contracts, net of tax  Other comprehensive income, net of tax, change in value of forward elements of forward contracts Change in value of foreign currency basis spreads [abstract]  Gains (losses) on change in value of foreign currency basis spreads, net of tax  Reclassification adjustments on change in value of foreign currency basis spreads, net of tax  Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax  Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax  Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax  Other comprehensive income, net of tax, change in value of foreign currency basis spreads, net of tax  Reclassification adjustments on change in value of foreign currency basis spreads, net of tax  Amounts removed from equity and adjusted against fair value through other comprehensive income, net of tax  Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income, net of tax  Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax  Charation, credit (X) duration, debit (X) durat	ue of time value of options, net of tax (X) <sub>duration, debit</sub> IAS 1.92 <sub>Disclosure</sub>
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Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss  Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]  Ky duration, debit 2021-01-01 IFRS 17.91 a Disclosure, Effective 2021-01-01 IAS 1.7 Disclosure, Effective 2021-01-01 IAS 1.91 a Disclosure, Effective 2021-01-01 IFRS 17.90 Disclosure  Effective 2021-01-01 IFRS 17.90 Disclosure  Effective 2021-01-01 IFRS 17.91 a Disclosure, Effective 2021-01-01 IAS 1.91 a Disclosure, Effective 2021-01-01 IFRS 17.90 Disclosure  Effective 2021-01-01 IFRS 17.90 Disclosure  Effective 2021-01-01 IFRS 17.90 Disclosure, Effective 2021-01-01 IFRS 17.	or loss, net of tax  A duration, credit  2021-01-01 IRS 17.50 b Disclosure. Effective 2021-01-01 IFRS 17.90 Disclosure
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[abstract]  Finance income (expenses) from reinsurance contracts held excluded from profit or loss,  X duration greatity  2021-01-01 IFRS 17.82 Disclosure, Effective	offit or loss that will be reclassified to profit or X duration, credit 2021-01-01 IAS 1.91 a Disclosure, Effective
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Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax  (X) duration, debit (X) duration, debit (2021-01-01 IFRS 17.82 Disclosure, Effective 2021-01-01 IFRS 17.91 a Disclosure, Effective 2021-01-01 IFRS 17.91 a Disclosure (2021-01-01 IFRS 17.91 a Disclosure) (2021-01-	(^) duration, debit 2021-01-01 IFRS 17.91 a Disclosure, Effective
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss  A duration, credit  Effective 2021-01-01 IAS 1.7 Disclosure, Effective 2021-01-01 IAS 1.91 a Disclosure, Effective 2021-01-01 IFRS 17.82 Disclosure, Effective 2021-01-01 IFRS 17.89 Disclosure	X duration, credit 2021-01-01 IFRS 17.82 Disclosure, Effective
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	tax A duration, credit A 1.02A Disclosure
Total other comprehensive income that will be reclassified to profit or loss, net of tax  X duration, credit  AS 1.82A Example, IAS 1.IG6 Example	
A duration, credit IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B12 b (viii) <sub>Disclosure</sub>	Disclosure Will Disclosure
Total comprehensive income  IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure	IFRS 1.24 b <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B10 b
Comprehensive income attributable to [abstract]	
	·
[420000] Statement of comprehensive income, OCI components presented before tax Statement of comprehensive income [abstract]	
Profit (loss) X duration, credit IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure,	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure,  IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure,  IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure,

		Effective 2021-01-01 IFRS 17.113 b Example,
		Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (vii) <sub>Disclosure</sub>
Other comprehensive income, before tax, gains (losses) on revaluation	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X <sub>duration</sub> , credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A <sub>Disclosure</sub>
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X <sub>duration</sub> , credit	IAS 1.82A Common practice, IAS 1.IG6 Common practice
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, before tax	X <sub>duration</sub> , credit	IAS 1.91 b Disclosure
Reclassification adjustments on exchange differences on translation, before tax	(X) duration, debit	IAS 1.92 <sub>Disclosure</sub> , IAS 21.48 <sub>Disclosure</sub>
Other comprehensive income, before tax, exchange differences on translation	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Available-for-sale financial assets [abstract]	,	
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sub>Disclosure</sub>
Reclassification adjustments on available-for-sale financial assets, before tax	(X) <sub>duration, debit</sub>	Expiry date 2021-01-01 IAS 1.92 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sub>Disclosure</sub>
Other comprehensive income, before tax, available-for-sale financial assets	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Expiry date 2021-01-01 IAS 1.91 b <sub>Disclosure</sub>
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, before tax	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 c <sub>Disclosure</sub>
Reclassification adjustments on cash flow hedges, before tax	(X) <sub>duration</sub> , debit	IAS 1.92 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 d <sub>Disclosure</sub>
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 e Disclosure
Other comprehensive income, before tax, cash flow hedges	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub> , IAS 39.102 a <sub>Disclosure</sub> , IFRS 9.6.5.13 a <sub>Disclosure</sub>
Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) duration, debit	IAS 1.92 <sub>Disclosure</sub> , IAS 39.102 <sub>Disclosure</sub> , IFRS 9.6.5.14 <sub>Disclosure</sub>
Other comprehensive income, before tax, hedges of net investments in foreign operations	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub> , IAS 39.102 a <sub>Disclosure</sub> , IFRS 9.6.5.13 a <sub>Disclosure</sub>
Change in value of time value of options [abstract]		
Gains (losses) on change in value of time value of options, before tax	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub>
Reclassification adjustments on change in value of time value of options, before tax	(X) <sub>duration</sub> , debit	IAS 1.92 <sub>Disclosure</sub>
Other comprehensive income, before tax, change in value of time value of options	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Change in value of forward elements of forward contracts [abstract]		
Gains (losses) on change in value of forward elements of forward contracts, before tax	X duration, credit	IAS 1.91 b Disclosure
Reclassification adjustments on change in value of forward elements of forward contracts, before tax	(X) <sub>duration</sub> , debit	IAS 1.92 <sub>Disclosure</sub>
Other comprehensive income, before tax, change in value of forward elements of forward contracts	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>
Change in value of foreign currency basis spreads [abstract]		
Gains (losses) on change in value of foreign currency basis spreads, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub>
Reclassification adjustments on change in value of foreign currency basis spreads, before tax	(X) duration, debit	IAS 1.92 <sub>Disclosure</sub>
Other comprehensive income, before tax, change in value of foreign currency basis spreads	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Financial assets measured at fair value through other comprehensive income [abstract]		
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>

Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	(X) <sub>duration</sub> , debit	IAS 1.92 <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax	(X) duration, debit	IFRS 9.5.6.5 Disclosure
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	X duration, credit	Effective 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.80 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	(X) <sub>duration</sub> , debit	Effective 2021-01-01 IAS 1.92 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.B135 a <sub>Disclosure</sub>
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	X <sub>duration</sub> , credit	Effective 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.82 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	(X) duration, debit	Effective 2021-01-01 IAS 1.92 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.82 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.B135 a <sub>Disclosure</sub>
Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.82 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X <sub>duration</sub> , credit	IAS 1.82A <sub>Disclosure</sub>
Total other comprehensive income that will be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A Common practice, IAS 1.IG6 Common practice
Total other comprehensive income, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub>
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]	·	
Income tax relating to investments in equity instruments included in other comprehensive income	(X) <sub>duration</sub> , debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to changes in revaluation surplus included in other comprehensive income	(X) duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	(X) <sub>duration, debit</sub>	Effective 2021-01-01 IAS 12.81 ab Disclosure, Effective 2021-01-01 IAS 1.90 Disclosure, Effective 2021-01-01 IFRS 17.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	(X) duration, debit	IAS 1.91 <sub>Disclosure</sub>
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	(X) <sub>duration</sub> , debit	IAS 1.91 <sub>Disclosure</sub>
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		
Income tax relating to exchange differences on translation included in other comprehensive income	(X) <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to available-for-sale financial assets included in other comprehensive income	(X) duration, debit	Expiry date 2021-01-01 IAS 12.81 ab Disclosure, Expiry date 2021-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges included in other comprehensive income	(X) duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to hedges of net investments in foreign operations included in other	(X) duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
comprehensive income Income tax relating to change in value of time value of options included in other	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
comprehensive income  Income tax relating to change in value of forward elements of forward contracts included in	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
other comprehensive income  Income tax relating to change in value of foreign currency basis spreads included in other	(X) duration, debit  (X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
comprehensive income  Income tax relating to financial assets measured at fair value through other comprehensive		
income included in other comprehensive income	(X) duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub> Effective 2021-01-01 IAS 12.81 ab <sub>Disclosure</sub> ,
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	Effective 2021-01-01 IAS 12.01 ab Disclosure, Effective 2021-01-01 IAS 1.90 Disclosure, Effective 2021-01-01 IFRS 17.90 Disclosure

Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	(X) duration, debit	Effective 2021-01-01 IAS 12.81 ab Disclosure, Effective 2021-01-01 IAS 1.90 Disclosure, Effective 2021-01-01 IFRS 17.82 Disclosure, Effective 2021-01-01 IFRS 17.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 <sub>Disclosure</sub>
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 <sub>Disclosure</sub>
Total other comprehensive income	X <sub>duration</sub> , credit	IAS 1.106 d (ii) <sub>Disclosure</sub> , IAS 1.81A b <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B12 b (viii) <sub>Disclosure</sub>
Total comprehensive income	X duration, credit	IAS 1.106 a <sub>Disclosure</sub> , IAS 1.81A c <sub>Disclosure</sub> , IFRS 1.24 b <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 1.32 a (ii) <sub>Disclosure</sub>
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a <sub>Disclosure</sub> , IAS 1.81B b (ii) <sub>Disclosure</sub>
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure
[510000] Statement of cash flows, direct method		
Statement of cash flows [abstract]  Cash flows from (used in) operating activities [abstract]		
Classes of cash receipts from operating activities [abstract]		
Receipts from sales of goods and rendering of services	X duration, debit	IAS 7.14 a Example
Receipts from royalties, fees, commissions and other revenue	X duration, debit	IAS 7.14 b Example
Receipts from contracts held for dealing or trading purposes	X duration, debit	IAS 7.14 g Example
Receipts from premiums and claims, annuities and other policy benefits	X duration, debit	Expiry date 2021-01-01 IAS 7.14 e Example
Receipts from rents and subsequent sales of assets held for rental to others and subsequently	, , , , , , , , , , , , , , , , , , , ,	
held for sale	X duration, debit	IAS 7.14 Example
Other cash receipts from operating activities	X <sub>duration</sub> , debit	IAS 7.14 Example
Classes of cash payments from operating activities [abstract]		
Payments to suppliers for goods and services	(X) duration, credit	IAS 7.14 c <sub>Example</sub>
Payments from contracts held for dealing or trading purpose	(X) duration, credit	IAS 7.14 g <sub>Example</sub>
Payments to and on behalf of employees	(X) duration, credit	IAS 7.14 d <sub>Example</sub>
Payments for premiums and claims, annuities and other policy benefits	(X) duration, credit	Expiry date 2021-01-01 IAS 7.14 e Example
Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) duration, credit	IAS 7.14 Example
Other cash payments from operating activities	(X) duration, credit	IAS 7.14 Example
Net cash flows from (used in) operations	X <sub>duration</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.20 Example
Dividends paid	(X) <sub>duration</sub> , credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X <sub>duration</sub> , debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X <sub>duration</sub> , debit	IAS 7.39 <sub>Disclosure</sub>
Cash flows used in obtaining control of subsidiaries or other businesses	(X) <sub>duration</sub> , credit	IAS 7.39 <sub>Disclosure</sub>
Other cash receipts from sales of equity or debt instruments of other entities	X <sub>duration</sub> , debit	IAS 7.16 d <sub>Example</sub>
Other cash payments to acquire equity or debt instruments of other entities	(X) <sub>duration</sub> , credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X <sub>duration</sub> , debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) <sub>duration</sub> , credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X <sub>duration</sub> , debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) <sub>duration</sub> , credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b Example
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		IAS 7.16 y Example
Dividends received	X duration, debit	IAS 7.10 II Example IAS 7.31 Disclosure
		IAS 7.31 Disclosure
Interest paid © IFRS Foundation	(X) duration, credit	12

Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f <sub>Example</sub> , IAS 7.35 <sub>Disclosure</sub>
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]	^ duration, debit	Ind 7.10 Disclosure, Ind 7.30 d Disclosure
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A <sub>Disclosure</sub> , IAS 7.42B <sub>Disclosure</sub>
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X duration, debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) duration, debit	IAS 7.17 b Example
	(X) duration, credit	IAS 7.17 Common practice
Payments of other equity instruments		IAS 7.17 Common practice
Proceeds from borrowings	X duration, debit	
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example
Payments of lease liabilities	(X) duration, credit	IAS 7.17 e Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.25 <sub>Disclosure</sub> , IAS 7.28 <sub>Disclosure</sub>
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
[520000] Statement of cash flows, indirect method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
		IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure,
Profit (loss)	X duration, credit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure,
	X duration, credit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS
Adjustments to reconcile profit (loss) [abstract]		IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense	X <sub>duration</sub> , debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories	X duration, debit X duration, debit X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable	X duration, debit X duration, debit X duration, debit X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure IAS 7.20 c Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice IAS 7.20 a Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice IAS 7.20 a Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 b Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in other operating payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates  Other adjustments for non-cash items	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow  Other adjustments to reconcile profit (loss)	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 Disclosure
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for fair value losses (gains)  Adjustments for undistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow  Other adjustments to reconcile profit (loss)	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 b Common practice
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for indistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow  Other adjustments to reconcile profit (loss)  Total adjustments to reconcile profit (loss)  Net cash flows from (used in) operations  Dividends paid	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 a Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 b Common practice  IAS 7.20 Disclosure  IAS 7.20 Disclosure  IAS 7.31 Disclosure
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for share-based payments  Adjustments for indistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow  Other adjustments to reconcile profit (loss)  Total adjustments to reconcile profit (loss)  Net cash flows from (used in) operations  Dividends paid  Dividends received	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 a Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 c Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 c Common practice  IAS 7.20 Disclosure  IAS 7.20 Disclosure  IAS 7.20 Disclosure  IAS 7.31 Disclosure  IAS 7.31 Disclosure
Adjustments to reconcile profit (loss) [abstract]  Adjustments for income tax expense  Adjustments for finance costs  Adjustments for decrease (increase) in inventories  Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables  Adjustments for increase (decrease) in trade accounts payable  Adjustments for increase (decrease) in other operating payables  Adjustments for depreciation and amortisation expense  Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  Adjustments for provisions  Adjustments for unrealised foreign exchange losses (gains)  Adjustments for share-based payments  Adjustments for indistributed profits of associates  Other adjustments for non-cash items  Adjustments for losses (gains) on disposal of non-current assets  Other adjustments for which cash effects are investing or financing cash flow  Other adjustments to reconcile profit (loss)  Total adjustments to reconcile profit (loss)  Net cash flows from (used in) operations  Dividends paid	X duration, debit	IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  IAS 7.35 Disclosure  IAS 7.20 c Common practice  IAS 7.20 a Common practice  IAS 7.20 a Common practice  IAS 7.20 a Common practice  IAS 7.20 b Common practice  IAS 7.20 c Common practice  IAS 7.20 b Common practice  IAS 7.20 Disclosure  IAS 7.20 Disclosure  IAS 7.31 Disclosure

Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) operating activities  Cash flows from (used in) investing activities [abstract]	^ duration	The Fire Disclosure, the Fire disclosure
Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) duration, debit	IAS 7.16 c Example
	X duration, debit	IAS 7.16 b Example
Proceeds from sales of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example
Purchase of property, plant and equipment		
Proceeds from sales of intensible assets	X duration, debit	IAS 7.16 b Example IAS 7.16 a Example
Purchase of intangible assets	(X) duration, credit	·
Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 f =
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A <sub>Disclosure</sub> , IAS 7.42B <sub>Disclosure</sub>
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X duration, debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b <sub>Example</sub>
Payments of other equity instruments	<ul><li>(X) duration, credit</li></ul>	IAS 7.17 Common practice
Proceeds from borrowings	X duration, debit	IAS 7.17 c <sub>Example</sub>
Proceeds from borrowings Repayments of borrowings		IAS 7.17 c <sub>Example</sub>
Repayments of borrowings Payments of lease liabilities	X duration, debit (X) duration, credit (X) duration, credit	IAS 7.17 c <sub>Example</sub> IAS 7.17 d <sub>Example</sub> IAS 7.17 e <sub>Example</sub>
Repayments of borrowings	X duration, debit (X) duration, credit (X) duration, credit X duration, debit	IAS 7.17 c <sub>Example</sub>
Repayments of borrowings Payments of lease liabilities	X duration, debit (X) duration, credit (X) duration, credit	IAS 7.17 c Example IAS 7.17 d Example IAS 7.17 e Example IAS 20.28 Common practice IAS 7.31 Disclosure
Repayments of borrowings  Payments of lease liabilities  Proceeds from government grants	X duration, debit (X) duration, credit (X) duration, credit X duration, debit (X) duration, credit (X) duration, credit	IAS 7.17 c Example IAS 7.17 d Example IAS 7.17 e Example IAS 20.28 Common practice IAS 7.31 Disclosure IAS 7.31 Disclosure
Repayments of borrowings Payments of lease liabilities Proceeds from government grants Dividends paid	X duration, debit (X) duration, credit (X) duration, credit X duration, debit (X) duration, credit	IAS 7.17 c Example IAS 7.17 d Example IAS 7.17 e Example IAS 20.28 Common practice IAS 7.31 Disclosure IAS 7.31 Disclosure IAS 7.14 f Example, IAS 7.35 Disclosure
Repayments of borrowings Payments of lease liabilities Proceeds from government grants Dividends paid Interest paid	X duration, debit (X) duration, credit (X) duration, credit X duration, debit (X) duration, credit (X) duration, credit (X) duration, credit (X) duration, credit X duration, debit	IAS 7.17 c Example IAS 7.17 d Example IAS 7.17 e Example IAS 20.28 Common practice IAS 7.31 Disclosure IAS 7.31 Disclosure IAS 7.31 Disclosure IAS 7.14 f Example, IAS 7.35 Disclosure IAS 7.21 Disclosure
Repayments of borrowings Payments of lease liabilities Proceeds from government grants Dividends paid Interest paid Income taxes refund (paid)	X duration, debit (X) duration, credit (X) duration, credit X duration, debit (X) duration, credit (X) duration, credit (X) duration, credit (X) duration, credit X duration, debit X duration, debit	IAS 7.17 c Example IAS 7.17 d Example IAS 7.17 e Example IAS 20.28 Common practice IAS 7.31 Disclosure IAS 7.31 Disclosure IAS 7.14 f Example, IAS 7.35 Disclosure
Repayments of borrowings Payments of lease liabilities Proceeds from government grants Dividends paid Interest paid Income taxes refund (paid) Other inflows (outflows) of cash	X duration, debit (X) duration, credit (X) duration, credit X duration, debit (X) duration, credit (X) duration, credit (X) duration, credit (X) duration, credit X duration, debit	IAS 7.17 c Example IAS 7.17 d Example IAS 7.17 e Example IAS 20.28 Common practice IAS 7.31 Disclosure IAS 7.31 Disclosure IAS 7.31 Disclosure IAS 7.14 f Example, IAS 7.35 Disclosure IAS 7.21 Disclosure
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Other receives [member]	member	IAS 1.106 <sub>Disclosure</sub>
Other reserves [member]  Revaluation surplus [member]	member	IAS 1.106 <sub>Disclosure</sub> , IAS 1.79 b <sub>Disclosure</sub> IAS 1.108 <sub>Example</sub> , IAS 16.39 <sub>Disclosure</sub> , IFRS 1.IG10 <sub>Disclosure</sub>
Reserve of exchange differences on translation [member]	member	IAS 1.108 <sub>Example</sub> , IAS 21.52 b <sub>Disclosure</sub>
Reserve of cash flow hedges [member]	member	IAS 1.108 Example, IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	IAS 1.108 <sub>Example</sub> , IFRS 9.6.5.15 <sub>Disclosure</sub>
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issue excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issue excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 <sub>Example</sub> , IFRS 5.38 <sub>Disclosure</sub>
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credi risk of liability [member]	member	IAS 1.108 Example
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG58 <sub>Disclosure</sub>
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01-01 IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IAS 1.108 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.34 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.IG22 f <sub>Disclosure</sub>
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Retained earnings [member]  Non-controlling interests [member]	member member	IAS 1.106 Disclosure
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Non-controlling interests [member]  Retrospective application and retrospective restatement [axis]  Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Statement of changes in equity [line items]	member axis  member[default]  member member member member member member ine items	IAS 1.106 Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure
Non-controlling interests [member]  Retrospective application and retrospective restatement [axis]  Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Statement of changes in equity [line items]	member axis  member[default]  member member member member member member ine items	IAS 1.106 Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 g Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.39 c (i) Disclosure, IAS 8.39 d Disclosure IAS 8.49 b (i) Disclosure, IAS 8.30 d Disclosure IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.393 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 1.393 e Disclosure
Non-controlling interests [member]  Retrospective application and retrospective restatement [axis]  Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Statement of changes in equity [line items]  Equity at beginning of period  Changes in equity [abstract]	member axis  member[default]  member member member member member member ine items	IAS 1.106 Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.29 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 g Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.30 b (i) Disclosure, IAS 8.30 d Disclosure IAS 8.30 b (i) Disclosure, IAS 8.30 d Disclosure IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure IAS 1.106 d (i) Disclosure, IFRS 1.32 a (ii) Disclosure, IAS 1.106 d (i) Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Non-controlling interests [member]  Retrospective application and retrospective restatement [axis]  Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  Statement of changes in equity [line items]  Equity at beginning of period  Changes in equity [abstract]  Comprehensive income [abstract]	member axis  member[default]  member member member member member ine items  X instant, credit	IAS 1.106 Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 g Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.39 b (i) Disclosure, IAS 8.32 d (i) Disclosure IAS 8.39 b (i) Disclosure, IAS 8.32 a (i) Disclosure IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.393 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 e Disclosure IAS 1.106 d (i) Disclosure, IFRS 1.31 a Disclosure, IFRS 1.2810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure,

		IFRS 12.B12 b (ix) Disclosure,
		IFRS 1.32 a (ii) Disclosure
Issue of equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 <sub>Disclosure</sub>
Increase through other contributions by owners, equity	X <sub>duration</sub> , credit	IAS 1.106 d (iii) Disclosure
Decrease through other distributions to owners, equity	(X) duration, debit	IAS 1.106 d (iii) Disclosure
Increase (decrease) through other changes, equity	X duration, credit	IAS 1.106 d <sub>Disclosure</sub>
Increase (decrease) through treasury share transactions, equity	X <sub>duration</sub> , credit	IAS 1.106 d <sub>Disclosure</sub>
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Increase (decrease) through share-based payment transactions, equity	X <sub>duration</sub> , credit	IAS 1.106 d (iii) Disclosure
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) <sub>duration</sub> , debit	IFRS 7.24E a <sub>Disclosure</sub> , IFRS 9.6.5.11 d (i) <sub>Disclosure</sub>
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	IFRS 9.6.5.15 b (i) Disclosure
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	IFRS 9.6.5.16 Disclosure
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) <sub>duration</sub> , debit	IFRS 9.6.5.16 Disclosure
Total increase (decrease) in equity	X <sub>duration</sub> , credit	IAS 1.106 d <sub>Disclosure</sub>
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
[710000] Statement of changes in net assets available for benefits		
Statement of changes in net assets available for benefits [abstract]	V	IAC 26 25 a (i)
Assets of benefit plan	X instant, debit	IAS 26.35 a (i) Disclosure
Description of basis of valuation of assets available for benefits	text	IAS 26.35 a (ii) Disclosure
Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	text	IAS 26.35 a (iii) <sub>Disclosure</sub> IAS 26.35 a (iv) <sub>Disclosure</sub>
Explanation of details of any investment in employer	text	IAS 26.35 a (V) Disclosure
Liabilities other than actuarial present value of promised retirement benefits  Reconciliation of changes in net assets available for benefits [abstract]	X instant, credit	IAO 20.33 a (V) Disclosure
Net assets available for benefits at beginning of period	X instant, credit	IAS 26.35 a <sub>Disclosure</sub>
Changes in net assets available for benefits [abstract]	r instant, credit	to 20.00 & Disclosure
Employer contributions	X <sub>duration</sub> , credit	IAS 26.35 b (i) Disclosure
Employee contributions	X duration, credit	IAS 26.35 b (ii) Disclosure
Investment income	X duration, credit	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure
Other income	X <sub>duration</sub> , credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Benefits paid or payable	(X) duration, debit	IAS 26.35 b (v) Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) on disposal of investments and changes in value of investments	X <sub>duration</sub> , credit	IAS 26.35 b (ix) Disclosure
Transfers from (to) other retirement benefit plans	X <sub>duration</sub> , credit	IAS 26.35 b (x) Disclosure
Total increase (decrease) in net assets available for benefits	X <sub>duration</sub> , credit	IAS 26.35 b <sub>Disclosure</sub>
Net assets available for benefits at end of period	X instant, credit	IAS 26.35 a <sub>Disclosure</sub>
Description of funding policy	text	IAS 26.35 c <sub>Disclosure</sub>
Actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 d <sub>Disclosure</sub>
Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	text	IAS 26.35 e <sub>Disclosure</sub>
Description of retirement benefit plan	text	IAS 26.36 Disclosure
Names of employers and employee groups covered	text	IAS 26.36 a <sub>Disclosure</sub>
Number of participants of retirement benefit plan receiving benefits	X.XX <sub>duration</sub>	IAS 26.36 b <sub>Disclosure</sub>
Number of other participants of retirement benefit plan	X.XX <sub>duration</sub>	IAS 26.36 b <sub>Disclosure</sub>
Description of type of retirement benefit plan	text	IAS 26.36 c <sub>Disclosure</sub>
Explanation of whether participants contribute to retirement benefit plan	text	IAS 26.36 d <sub>Disclosure</sub>
Description of retirement benefits promised to participants	text	IAS 26.36 e <sub>Disclosure</sub>

Description of any retirement benefit plan termination terms	text	IAS 26.36 f Disclosure
Explanation of changes in description of retirement benefit plan	text	IAS 26.36 g <sub>Disclosure</sub>
[800100] Notes - Subclassifications of assets, liabilities and equities		
Subclassifications of assets, liabilities and equities [abstract]		
Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	X instant, debit	IAS 16.37 a Example
Buildings	X instant, debit	IAS 16.37 Common practice
Total land and buildings	X instant, debit	IAS 16.37 b Example
Machinery	X instant, debit	IAS 16.37 c Example
Vehicles [abstract]		
Ships	X instant, debit	IAS 16.37 d Example
Aircraft	X instant, debit	IAS 16.37 e Example
Motor vehicles	X instant, debit	IAS 16.37 f Example
Total vehicles	X instant, debit	IAS 16.37 Common practice
Fixtures and fittings	X instant, debit	IAS 16.37 g Example
Office equipment	X instant, debit	IAS 16.37 h Example
Bearer plants	X instant, debit	IAS 16.37 i Example
Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 Disclosure
Mining assets	X instant, debit	IAS 16.37 Common practice
Oil and gas assets	X instant, debit	IAS 16.37 Common practice
Construction in progress	X instant, debit	IAS 16.37 Common practice
Owner-occupied property measured using investment property fair value model	X instant, debit	Effective 2021-01-01 IAS 16.29B Disclosure
Other property, plant and equipment	X instant, debit	IAS 16.37 Common practice
Total property, plant and equipment	X instant, debit	IAS 1.54 a <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub>
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	X instant, debit	IAS 38.119 a Example
Intangible exploration and evaluation assets	X instant, debit	IAS 38.119 Common practice, IFRS 6.25 Disclosure
Mastheads and publishing titles	X instant, debit	IAS 38.119 b Example
Computer software	X instant, debit	IAS 38.119 c <sub>Example</sub>
Licences and franchises	X instant, debit	IAS 38.119 d Example
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 e Example
Recipes, formulae, models, designs and prototypes	X instant, debit	IAS 38.119 f Example
Intangible assets under development	X instant, debit	IAS 38.119 g Example
Other intangible assets	X instant, debit	IAS 38.119 Common practice
Total intangible assets other than goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub>
Goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub>
Total intangible assets and goodwill	X instant, debit	IAS 1.55 Common practice
Investment property [abstract]		
Investment property completed	X instant, debit	IAS 1.112 c Common practice
Investment property under construction or development	X instant, debit	IAS 1.112 c Common practice
Total investment property	X instant, debit	IAS 1.54 b <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>
Investments in subsidiaries, joint ventures and associates [abstract]		
Investments in subsidiaries	X instant, debit	IAS 27.10 Disclosure
Investments in joint ventures	X instant, debit	IAS 27.10 Disclosure
Investments in associates	X instant, debit	IAS 27.10 <sub>Disclosure</sub>
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 <sub>Disclosure</sub>
Investments accounted for using equity method [abstract]	v	
Investments in associates accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Investments in joint ventures accounted for using equity method  Total investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice  IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure,
	instant, debit	IFRS 8.24 a <sub>Disclosure</sub>
Trade and other non-current receivables [abstract]	V	IAC 4 70 b
Non-current trade receivables	X instant, debit	IAS 1.78 b Example
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Non-current receivables due from associates	X instant, debit	IAS 1.78 b Common practice
Non-current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice
Non-current prepayments and non-current accrued income [abstract]	Υ	IAS 178 h =
Non-current prepayments	X instant, debit	IAS 1.78 b <sub>Example</sub>

Non-current lease prepayments	X instant, debit	IAS 1.55 Common practice
Non-current accrued income	X instant, debit	IAS 1.112 c Common practice
Total non-current prepayments and non-current accrued income	X instant, debit	IAS 1.112 c Common practice
Non-current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice
Non-current value added tax receivables	X instant, debit	IAS 1.78 b Common practice
Non-current receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice
Non-current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice
Other non-current receivables	X instant, debit	IAS 1.78 b Example
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Miscellaneous non-current assets [abstract]	mstant, debit	- Disclosure/ Disclosure
Non-current net defined benefit asset	X instant, debit	IAS 1.55 Common practice
Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice
Non-current derivative financial assets	X instant, debit	IAS 1.55 Common practice
Non-current finance lease receivables	X instant, debit	IAS 1.55 Common practice
Non-current interest receivable	X instant, debit	IAS 1.112 c Common practice
Non-current programming assets	X instant, debit	IAS 1.55 Common practice
Non-current investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Long-term deposits	X instant, debit	IAS 1.55 Common practice
Other non-current assets	X instant, debit	IAS 1.55 Common practice
Trade and other current receivables [abstract]		
Current trade receivables	X instant, debit	IAS 1.68 <sub>Example</sub> , IAS 1.78 b <sub>Example</sub>
Current receivables due from related parties	X instant, debit	IAS 1.78 b <sub>Example</sub>
Current receivables due from associates	X instant, debit	IAS 1.78 b Common practice
Current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice
Current prepayments and current accrued income [abstract]		
Current prepayments [abstract]		
Current advances to suppliers	X instant, debit	IAS 1.112 c Common practice
Current prepaid expenses	X instant, debit	IAS 1.112 c Common practice
Total current prepayments	X instant, debit	IAS 1.78 b <sub>Example</sub>
Current accrued income	X instant, debit	IAS 1.112 c Common practice
Total current prepayments and current accrued income	X instant, debit	IAS 1.112 c Common practice
Current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice
Current value added tax receivables	X instant, debit	IAS 1.78 b Common practice
Current receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice
Current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice
Other current receivables	X instant, debit	IAS 1.78 b <sub>Example</sub>
Total trade and other current receivables	X instant, debit	IAS 1.54 h <sub>Disclosure</sub> , IAS 1.78 b <sub>Disclosure</sub>
Trade and other receivables [abstract]	V	140.4.701
Trade receivables	X instant, debit	IAS 1.78 b Example
Receivables due from related parties	X instant, debit	IAS 1.78 b Example
Receivables due from associates	X instant, debit	IAS 1.78 b Common practice
Receivables due from joint ventures  Prepayments and accrued income [abstract]	X instant, debit	IAS 1.78 b Common practice
, ,	X instant, debit	IAS 1.78 b <sub>Example</sub>
Prepayments		* • ·
Accrued income  Total prepayments and accrued income	X instant, debit	IAS 1.112 c Common practice IAS 1.112 c Common practice
Total prepayments and accrued income  Receivables from taxes other than income tax	^ instant, debit X instant, debit	IAS 1.78 b Common practice
Value added tax receivables	X instant, debit	IAS 1.78 b Common practice IAS 1.78 b Common practice
Receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice
Receivables from rental of properties  Receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice
Other receivables	X instant, debit	IAS 1.78 b Common practice
Total trade and other receivables	X instant, debit	IAS 1.76 b Example  IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Categories of non-current financial assets [abstract]	r instant, debit	Disclosure, in the time of Disclosure
Non-current financial assets at fair value through profit or loss [abstract]		
Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>
Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 Common practice, Expiry date 2021-01-01 IFRS 7.8 a Disclosure

Non-current financial assets at fair value through profit or loss, mandatorily measured at fair	V	IEDO 7 0 -
value	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>
Total non-current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>
Non-current financial assets available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d Disclosure
Non-current held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b Disclosure
Non-current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c Disclosure
Non-current financial assets at fair value through other comprehensive income [abstract]		
Non-current financial assets measured at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>
Non-current investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>
Total non-current financial assets at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>
Non-current financial assets at amortised cost	X instant, debit	IFRS 7.8 f Disclosure
Total non-current financial assets	X instant, debit	IFRS 7.25 <sub>Disclosure</sub>
Categories of current financial assets [abstract]	, , , , , , , , ,	
Current financial assets at fair value through profit or loss [abstract]		
Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 Common practice, Expiry date 2021-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	IFRS 7.8 a Disclosure
		_
Total current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Current financial assets available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d Disclosure
Current held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b Disclosure
Current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c <sub>Disclosure</sub>
Current financial assets at fair value through other comprehensive income [abstract]		
Current financial assets measured at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>
Current investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>
Total current financial accets at fair value through other commendancing income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>
Total current financial assets at fair value through other comprehensive income	r instant, debit	2100100410
Current financial assets at fair value through other comprehensive income	X instant, debit	IFRS 7.8 f Disclosure
	, , , , , , , , , , , , , , , , , , , ,	
Current financial assets at amortised cost	X instant, debit	IFRS 7.8 f Disclosure
Current financial assets at amortised cost  Total current financial assets	X instant, debit	IFRS 7.8 f Disclosure
Current financial assets at amortised cost  Total current financial assets  Categories of financial assets [abstract]	X instant, debit	IFRS 7.8 f Disclosure
Current financial assets at amortised cost  Total current financial assets  Categories of financial assets [abstract]  Financial assets at fair value through profit or loss [abstract]  Financial assets at fair value through profit or loss, designated upon initial recognition or	X instant, debit X instant, debit	IFRS 7.8 f Disclosure IFRS 7.25 Disclosure
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Current agricultural produce	X instant, debit	IAS 2.37 Common practice
Current work in progress	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current finished goods	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current packaging and storage materials	X instant, debit	IAS 2.37 Common practice
Current spare parts	X instant, debit	IAS 2.37 Common practice
Current fuel	X instant, debit	IAS 2.37 Common practice
Property intended for sale in ordinary course of business	X instant, debit	IAS 1.55 Common practice
Current inventories in transit	X instant, debit	IAS 2.37 Common practice
Other current inventories	X instant, debit	IAS 2.37 Common practice
	- Firstarit, debit	IAS 1.54 g Disclosure, IAS 1.68 Example,
Total current inventories	X instant, debit	IAS 2.36 b Disclosure
Classes of current inventories, alternative [abstract]	V	140.007
Current inventories held for sale	X instant, debit	IAS 2.37 Common practice
Current work in progress	X instant, debit	IAS 1.78 c <sub>Example</sub> , IAS 2.37 <sub>Common practice</sub>
Current materials and supplies to be consumed in production process or rendering services	X instant, debit	IAS 2.37 Common practice
Total current inventories	X instant, debit	IAS 1.54 g <sub>Disclosure</sub> , IAS 1.68 <sub>Example</sub> , IAS 2.36 b <sub>Disclosure</sub>
Non-current inventories arising from extractive activities [abstract]		
Non-current ore stockpiles	X instant, debit	IAS 2.37 Common practice
Current inventories arising from extractive activities [abstract]		
Current ore stockpiles	X instant, debit	IAS 2.37 Common practice
Current crude oil	X instant, debit	IAS 2.37 Common practice
Current petroleum and petrochemical products	X instant, debit	IAS 2.37 Common practice
Current natural gas	X instant, debit	IAS 2.37 Common practice
Cash and cash equivalents [abstract]  Cash [abstract]		
Cash on hand	X instant, debit	IAS 7.45 Common practice
Balances with banks	X instant, debit	IAS 7.45 Common practice
Total cash	X instant, debit	IAS 7.45 Common practice
Cash equivalents [abstract]	motant, dobit	Common practice
Short-term deposits, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Short-term investments, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Other banking arrangements, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Total cash equivalents	X instant, debit	IAS 7.45 Common practice
Other cash and cash equivalents	X instant, debit	IAS 7.45 Common practice
Total cash and cash equivalents	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		ii No 12.5 to a Disclosure
Non-current assets or disposal groups classified as held for sale	X instant, debit	IFRS 5.38 Disclosure
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	IFRS 5.38 Disclosure, IFRS 5.5A Disclosure
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j <sub>Disclosure</sub>
Miscellaneous current assets [abstract]		
Current net defined benefit asset	X instant, debit	IAS 1.55 Common practice
Current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice
Current derivative financial assets	X instant, debit	IAS 1.55 Common practice
Current finance lease receivables	X instant, debit	IAS 1.55 Common practice
Current interest receivable	X instant, debit	IAS 1.112 c Common practice
Current programming assets	X instant, debit	IAS 1.55 Common practice
Current investments	X instant, debit	IAS 1.55 Common practice
Short-term deposits, not classified as cash equivalents	X instant, debit	IAS 1.55 Common practice
Current prepayments and other current assets	X instant, debit	IAS 1.55 Common practice
Other current assets	X instant, debit	IAS 1.55 Common practice
Miscellaneous assets [abstract]		
Net defined benefit asset	X instant, debit	IAS 1.55 Common practice
Restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice
reconstitution out and out of arrangement		IAS 1.55 Common practice
Derivative financial assets	X instant, debit	TAG 1.33 Common practice
•	X instant, debit X instant, debit	IAS 1.55 Common practice
Derivative financial assets		
Derivative financial assets  Derivative financial assets held for trading	X instant, debit	IAS 1.55 Common practice

Programming assets	X instant, debit	IAS 1.55 Common practice
Investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Equity instruments held	X instant, debit	IAS 1.55 Common practice
Debt instruments held [abstract]	· · instant, debit	Common practice
Bank debt instruments held	X instant, debit	IAS 1.112 c Common practice
Corporate debt instruments held	X instant, debit	IAS 1.112 c Common practice
Government debt instruments held	X instant, debit	IAS 1.112 c Common practice
Asset-backed debt instruments held	X instant, debit	IAS 1.112 c Common practice
Other debt instruments held	X instant, debit	IAS 1.112 c Common practice
Total debt instruments held	X instant, debit	IAS 1.55 Common practice
Loans and advances to banks	X instant, debit	IAS 1.55 Common practice
Loans and advances to customers	X instant, debit	IAS 1.55 Common practice
Loans to corporate entities	X instant, debit	IAS 1.112 c Common practice
Loans to consumers	X instant, debit	IAS 1.112 c Common practice
Loans to government	X instant, debit	IAS 1.55 Common practice
Cash and bank balances at central banks	X instant, debit	IAS 1.55 Common practice
Mandatory reserve deposits at central banks	X instant, debit	IAS 1.112 c Common practice
Bank balances at central banks other than mandatory reserve deposits		IAS 1.112 c Common practice
Bank acceptance assets	X instant, debit	IAS 1.55 Common practice
•		IAS 1.55 Common practice
Reverse repurchase agreements and cash collateral on securities borrowed	X instant, debit	IAS 1.55 Common practice
Investments for risk of policyholders  Items in course of collection from other banks	^ instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice
	·	·
Other assets  Classes of other provisions [abstract]	X instant, debit	IAS 1.55 Common practice
Warranty provision [abstract]		
Non-current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Total warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Restructuring provision [abstract]		
Non-current restructuring provision	X instant, credit	IAS 37.70 Example
Current restructuring provision	X instant, credit	IAS 37.70 Example
Total restructuring provision	X instant, credit	IAS 37.70 Example
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Refunds provision [abstract]		IAS 37 - Example 4 Refunds policy Example,
Non-current refunds provision	X instant, credit	IAS 37 - Example  IAS 37 - Example  IAS 37 - Example 4 Refunds policy Example
Current refunds provision	X instant, credit	IAS 37.87 Example  IAS 37 - Example 4 Refunds policy Example.
Total refunds provision	X instant, credit	IAS 37.87 Example
Onerous contracts provision [abstract]  Non-current onerous contracts provision	X instant, credit	IAS 37.66 Example
-	X instant, credit	IAS 37.66 Example
Current onerous contracts provision  Total onerous contracts provision	X instant, credit	IAS 37.66 Example
Provision for decommissioning, restoration and rehabilitation costs [abstract]	" instant, credit	5 Схапіріе
	V	IAS 37 - D Examples: disclosures Example,
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37.87 Example IAS 37 - D Examples: disclosures Example
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Example:  IAS 37 - D Example  IAS 37 - D Example:  IAS 37 - D Example:
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37-5 Examples, disclosures Example,
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Total miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice

Other provisions [abstract] Other non-current provisions Other current provisions Total other provisions		
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
•	X instant, credit	IAS 1.78 d Disclosure
Total Care Providence	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Borrowings [abstract]	mstant, credit	Disclosure/ Disclosure
Non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings [abstract]		
Current borrowings	X instant, credit	IAS 1.55 Common practice
Current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total borrowings	X instant, credit	IAS 1.55 Common practice
Non-current portion of non-current borrowings, by type [abstract]		·
Non-current portion of non-current loans received	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current bonds issued	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c Common practice
Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 c Common practice
Total non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings, by type [abstract]	.,	
Current loans received and current portion of non-current loans received	X instant, credit	IAS 1.112 c Common practice
Current secured bank loans received and current portion of non-current secured bank loans	X instant, credit	IAS 1.112 c Common practice
received  Current unsecured bank loans received and current portion of non-current unsecured bank	X instant, credit	IAS 1.112 c Common practice
loans received	, , , , , , , , , , , , , , , , , , , ,	· ·
Current bonds issued and current portion of non-current bonds issued	X instant, credit	IAS 1.112 c Common practice
Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c Common practice
Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c Common practice
Other current borrowings and current portion of other non-current borrowings	X instant, credit	IAS 1.112 c Common practice
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Borrowings, by type [abstract]	V	100 4 440 -
Loans received	X instant, credit	IAS 1.112 c Common practice
Secured bank loans received	X instant, credit	IAS 1.112 c Common practice
Unsecured bank loans received	X instant, credit	IAS 1.112 c Common practice
Bonds issued	X instant, credit	IAS 1.112 c Common practice
Notes and debentures issued	X instant, credit	IAS 1.112 c Common practice
Commercial papers issued	X instant, credit	IAS 1.112 c Common practice
Other borrowings	X instant, credit	IAS 1.112 c Common practice
Total borrowings	X instant, credit	IAS 1.55 Common practice
Trade and other non-current payables [abstract]	V	10.0 4.70
Non-current trade payables	X instant, credit	IAS 1.78 Common practice
	X instant, credit	IAS 1.78 Common practice
Non-current payables for purchase of energy		
Non-current payables to related parties	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current	X instant, credit  X instant, credit  X instant, credit	IAS 1.78 Common practice  IAS 1.78 Common practice  IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current	X instant, credit  X instant, credit  X instant, credit  X instant, credit	IAS 1.78 Common practice  IAS 1.78 Common practice  IAS 1.78 Common practice  IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current retention payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables  Non-current retention payables  Other non-current payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables  Non-current retention payables  Other non-current payables  Total trade and other non-current payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables  Non-current retention payables  Other non-current payables  Total trade and other non-current payables [abstract]	X instant, credit	IAS 1.78 Common practice  IAS 1.54 Common practice  IAS 1.55 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables  Non-current retention payables  Other non-current payables  Total trade and other non-current payables  Trade and other current payables [abstract]  Current trade payables	X instant, credit	IAS 1.78 Common practice  IAS 1.55 Common practice  IAS 1.54 k Disclosure
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables  Non-current retention payables  Other non-current payables  Total trade and other non-current payables  Trade and other current payables [abstract]  Current trade payables for purchase of energy	X instant, credit	IAS 1.78 Common practice  IAS 1.55 Common practice  IAS 1.54 k Disclosure  IAS 1.70 Example, IAS 1.78 Common practice  IAS 1.78 Common practice
Non-current payables to related parties  Non-current payables for purchase of non-current assets  Accruals and deferred income classified as non-current [abstract]  Deferred income classified as non-current  Rent deferred income classified as non-current  Accruals classified as non-current  Total accruals and deferred income classified as non-current  Non-current payables on social security and taxes other than income tax  Non-current value added tax payables  Non-current excise tax payables  Non-current retention payables  Other non-current payables  Total trade and other non-current payables [abstract]  Current trade payables	X instant, credit	IAS 1.78 Common practice  IAS 1.55 Common practice  IAS 1.54 k Disclosure

Accruals and deferred income classified as current [abstract]	V	140.470
Deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Rent deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Accruals classified as current	X instant, credit	IAS 1.78 Common practice
Short-term employee benefits accruals	X instant, credit	IAS 1.78 Common practice
Total accruals and deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice
Current value added tax payables	X instant, credit	IAS 1.78 Common practice
Current excise tax payables	X instant, credit	IAS 1.78 Common practice
Current retention payables	X instant, credit	IAS 1.78 Common practice
Other current payables	X instant, credit	IAS 1.55 Common practice
Total trade and other current payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>
Trade and other payables [abstract]		
Trade payables	X instant, credit	IAS 1.78 Common practice
Payables for purchase of energy	X instant, credit	IAS 1.78 Common practice
Payables to related parties	X instant, credit	IAS 1.78 Common practice
Payables for purchase of non-current assets	X instant, credit	IAS 1.78 Common practice
Accruals and deferred income [abstract]		
Deferred income	X instant, credit	IAS 1.78 Common practice
Rent deferred income	X instant, credit	IAS 1.78 Common practice
Accruals	X instant, credit	IAS 1.78 Common practice
Total accruals and deferred income	X instant, credit	IAS 1.78 Common practice
Payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice
Value added tax payables	X instant, credit	IAS 1.78 Common practice
Excise tax payables	X instant, credit	IAS 1.78 Common practice
Retention payables	X instant, credit	IAS 1.78 Common practice
Other payables	X instant, credit	IAS 1.55 Common practice
Total trade and other payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>
Categories of non-current financial liabilities [abstract]		
Non-current financial liabilities at fair value through profit or loss [abstract]		
Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e <sub>Disclosure</sub>
Non-current financial liabilities at fair value through profit or loss, designated upon initial	X instant, credit	IFRS 7.8 e Disclosure
recognition or subsequently		
Total non-current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e <sub>Disclosure</sub>
Non-current financial liabilities at amortised cost	X instant, credit	Expiry date 2021-01-01 IFRS 7.8 f Disclosure, IFRS 7.8 g Disclosure
Total non-current financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Categories of current financial liabilities [abstract]		
Current financial liabilities at fair value through profit or loss [abstract]		
Current financial liabilities at fair value through profit or loss, classified as held for trading Current financial liabilities at fair value through profit or loss, designated upon initial	X instant, credit	IFRS 7.8 e Disclosure IFRS 7.8 e Disclosure
recognition or subsequently		
Total current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure Expiry date 2021-01-01 IFRS 7.8 f Disclosure,
Current financial liabilities at amortised cost	X instant, credit	IFRS 7.8 g <sub>Disclosure</sub>
Total current financial liabilities	X instant, credit	IFRS 7.25 <sub>Disclosure</sub>
Categories of financial liabilities [abstract]		
Financial liabilities at fair value through profit or loss [abstract]	V	IEDS 7.0 a
Financial liabilities at fair value through profit or loss that meet definition of held for trading Financial liabilities at fair value through profit or loss, designated upon initial recognition or	X instant, credit	IFRS 7.8 e Disclosure
subsequently	X instant, credit	IFRS 7.8 e Disclosure
Total financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e <sub>Disclosure</sub> Expiry date 2021-01-01 IFRS 7.8 f <sub>Disclosure</sub> ,
Financial liabilities at amortised cost	X instant, credit	IFRS 7.8 g <sub>Disclosure</sub>
Total financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Miscellaneous non-current liabilities [abstract]	V	
Non-current net defined benefit liability	X instant, credit	IAS 1.55 Common practice
Non-current derivative financial liabilities	X instant, credit	IAS 1.55 Common practice
Non-current government grants	X instant, credit	IAS 1.55 Common practice
Non-current advances received	X instant, credit	IAS 1.55 Common practice
Non-current dividend payables	X instant, credit	IAS 1.55 Common practice
Non-current interest payable	X instant, credit	IAS 1.112 c Common practice
Non-current deposits from customers	X instant, credit	IAS 1.55 Common practice

	Non-current debt instruments issued	X instant, credit	IAS 1.55 Common practice
	Other non-current liabilities	X instant, credit	IAS 1.55 Common practice
Misc	cellaneous current liabilities [abstract]		
	Current net defined benefit liability	X instant, credit	IAS 1.55 Common practice
	Current derivative financial liabilities	X instant, credit	IAS 1.55 Common practice
	Current government grants	X instant, credit	IAS 1.55 Common practice
	Current advances received	X instant, credit	IAS 1.55 Common practice
	Current dividend payables	X instant, credit	IAS 1.55 Common practice
	Current interest payable	X instant, credit	IAS 1.112 c Common practice
	Current deposits from customers	X instant, credit	IAS 1.55 Common practice
	Current debt instruments issued	X instant, credit	IAS 1.55 Common practice
	Current accrued expenses and other current liabilities	X instant, credit	IAS 1.55 Common practice
	Other current liabilities	X instant, credit	IAS 1.55 Common practice
Misc	cellaneous liabilities [abstract]		
	Net defined benefit liability	X instant, credit	IAS 1.55 Common practice
	Derivative financial liabilities	X instant, credit	IAS 1.55 Common practice
	Derivative financial liabilities held for trading	X instant, credit	IAS 1.55 Common practice
	Derivative financial liabilities held for hedging	X instant, credit	IAS 1.55 Common practice
	Government grants	X instant, credit	IAS 1.55 Common practice
	Advances received	X instant, credit	IAS 1.55 Common practice
	Dividend payables	X instant, credit	IAS 1.55 Common practice
	Interest payable	X instant, credit	IAS 1.112 c Common practice
	Deposits from banks	X instant, credit	IAS 1.55 Common practice
	Deposits from customers [abstract]	mstant, credit	Common practice
	Balances on term deposits from customers	X instant, credit	IAS 1.112 c Common practice
	Balances on demand deposits from customers	X instant, credit	IAS 1.112 c Common practice
	Balances on current accounts from customers	X instant, credit	IAS 1.112 c Common practice
	Balances on other deposits from customers	X instant, credit	IAS 1.112 c Common practice
	•	X instant, credit	IAS 1.55 Common practice
	Total deposits from customers  Liabilities due to central banks		
	Subordinated liabilities [abstract]	X instant, credit	IAS 1.55 Common practice
	Dated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice
	Undated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice
		· · ·	·
	Total subordinated liabilities	X instant, credit	IAS 1.55 Common practice
	Debt instruments issued	X instant, credit	IAS 1.55 Common practice
	Bank acceptance liabilities	X instant, credit	IAS 1.55 Common practice
	Repurchase agreements and cash collateral on securities lent	X instant, credit	IAS 1.55 Common practice
	Investment contracts liabilities	X instant, credit	IAS 1.55 Common practice
	Items in course of transmission to other banks	X instant, credit	IAS 1.55 Common practice
	Other liabilities	X instant, credit	IAS 1.55 Common practice
	cellaneous equity [abstract]	V	100.4.55
	Capital reserve	X instant, credit	IAS 1.55 Common practice
	Additional paid-in capital	X instant, credit	IAS 1.55 Common practice
	Accumulated other comprehensive income	X instant, credit	IAS 1.55 Common practice
	er reserves [abstract]	V	140 40 00
	Revaluation surplus	X instant, credit	IAS 16.39 <sub>Disclosure</sub> , IAS 38.85 <sub>Disclosure</sub>
	Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b <sub>Disclosure</sub>
	Reserve of cash flow hedges	X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.11 Disclosure
	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X instant, credit	IAS 1.78 e Common practice
	Reserve of change in value of time value of options	X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.15 Disclosure
	Reserve of change in value of forward elements of forward contracts	X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.16 Disclosure
	Reserve of change in value of foreign currency basis spreads	X instant, credit	IAS 1.78 e Common practice, IFRS 9.6.5.16 Disclosure
	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X instant, credit	IAS 1.78 e Common practice
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e Common practice
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e Common practice
	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss		Effective 2021-01-01 IAS 1.78 e Common practice
	Reserve of gains and losses on remeasuring available-for-sale financial assets	X instant, credit	Expiry date 2021-01-01 IAS 1.78 e Common practice
	Reserve of share-based payments	X instant, credit	IAS 1.78 e Common practice
	Reserve of remeasurements of defined benefit plans	X instant, credit	IAS 1.78 e Common practice

Amount recognised in other comprehensive income and accumulated in equity relating to non- current assets or disposal groups held for sale	X instant, credit	IFRS 5 - Example 12 $_{\mbox{Example}}$ , IFRS 5.38 $_{\mbox{Disclosure}}$
Reserve of gains and losses from investments in equity instruments	X instant, credit	IAS 1.78 e Common practice
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X instant, credit	IAS 1.78 e Common practice
Reserve for catastrophe	X instant, credit	Expiry date 2021-01-01 IAS 1.78 e <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG58 <sub>Disclosure</sub>
Reserve for equalisation	X instant, credit	Expiry date 2021-01-01 IAS 1.78 e <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG58 <sub>Disclosure</sub>
Reserve of discretionary participation features	X instant, credit	Expiry date 2021-01-01 IAS 1.78 e <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.34 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.IG22 f <sub>Disclosure</sub>
Reserve of equity component of convertible instruments	X instant, credit	IAS 1.55 Common practice
Capital redemption reserve	X instant, credit	IAS 1.55 Common practice
Merger reserve	X instant, credit	IAS 1.55 Common practice
Statutory reserve	X instant, credit	IAS 1.55 Common practice
Total other reserves	X instant, credit	IAS 1.78 e Example
Net assets (liabilities) [abstract]		
Assets	X instant, debit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub>
Liabilities	(X) instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub>
Net assets (liabilities)	X instant, debit	IAS 1.112 c Common practice, IFRS 1.IG63 Example
Net current assets (liabilities) [abstract]		
Current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (i) <sub>Disclosure</sub>
Current liabilities	(X) instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>
Net current assets (liabilities)	X instant, debit	IAS 1.55 Common practice
Assets less current liabilities [abstract]		
Assets	X instant, debit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub>
Current liabilities	(X) instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>
Assets less current liabilities	X instant, debit	IAS 1.55 Common practice
Net debt	X instant, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense	X instant, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense Analysis of income and expense [abstract]	X instant, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]		
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper	X duration, credit	IAS 1.112 c Common practice IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold	X duration, credit X duration, credit X duration, credit	IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract] Revenue [abstract] Revenue from sale of goods Revenue from sale of copper Revenue from sale of gold Revenue from sale of silver	X duration, credit X duration, credit X duration, credit X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract] Revenue [abstract] Revenue from sale of goods Revenue from sale of copper Revenue from sale of gold Revenue from sale of silver Revenue from sale of oil and gas products Revenue from sale of crude oil	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract] Revenue [abstract] Revenue from sale of goods Revenue from sale of copper Revenue from sale of gold Revenue from sale of silver Revenue from sale of oil and gas products Revenue from sale of crude oil Revenue from sale of natural gas Revenue from sale of petroleum and petrochemical products	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of sold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of silver  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment  Revenue from sale of electricity	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment  Revenue from sale of publications	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of electricity  Revenue from sale of publications  Circulation revenue	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment  Revenue from sale of publications	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of electricity  Revenue from sale of publications  Circulation revenue	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract] Revenue [abstract] Revenue from sale of goods Revenue from sale of copper Revenue from sale of silver Revenue from sale of silver Revenue from sale of oil and gas products Revenue from sale of crude oil Revenue from sale of natural gas Revenue from sale of petroleum and petrochemical products Revenue from sale of leccommunication equipment Revenue from sale of electricity Revenue from sale of publications Circulation revenue Subscription circulation revenue	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of silver  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of leccommunication equipment  Revenue from sale of electricity  Revenue from sale of publications  Circulation revenue  Subscription circulation revenue	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment  Revenue from sale of publications  Circulation revenue  Subscription circulation revenue  Non-subscription circulation revenue  Revenue from sale of books	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment  Revenue from sale of electricity  Revenue from sale of publications  Circulation revenue  Subscription circulation revenue  Non-subscription circulation revenue  Revenue from sale of agricultural produce	X duration, credit	IAS 1.112 c Common practice
Revenue [abstract] Revenue [abstract] Revenue [abstract] Revenue from sale of goods Revenue from sale of copper Revenue from sale of silver Revenue from sale of oil and gas products Revenue from sale of orude oil Revenue from sale of natural gas Revenue from sale of petroleum and petrochemical products Revenue from sale of lectricity Revenue from sale of petroleum and petrochemical columnation of the petroleum and petr	X duration, credit	IAS 1.112 c Common practice
Analysis of income and expense [abstract] Revenue [abstract] Revenue from sale of goods Revenue from sale of copper Revenue from sale of gold Revenue from sale of silver Revenue from sale of oil and gas products Revenue from sale of orude oil Revenue from sale of natural gas Revenue from sale of petroleum and petrochemical products Revenue from sale of lelecommunication equipment Revenue from sale of electricity Revenue from sale of publications Circulation revenue Subscription circulation revenue Revenue from sale of books Revenue from sale of signar Revenue from sale of sugar Revenue from sale of sugar Revenue from sale of alcohol and alcoholic drinks	X duration, credit	IAS 1.112 c Common practice
[800200] Notes - Analysis of income and expense  Analysis of income and expense [abstract]  Revenue [abstract]  Revenue from sale of goods  Revenue from sale of copper  Revenue from sale of gold  Revenue from sale of silver  Revenue from sale of oil and gas products  Revenue from sale of crude oil  Revenue from sale of natural gas  Revenue from sale of petroleum and petrochemical products  Revenue from sale of telecommunication equipment  Revenue from sale of electricity  Revenue from sale of publications  Circulation revenue  Subscription circulation revenue  Revenue from sale of books  Revenue from sale of agricultural produce  Revenue from sale of sugar  Revenue from sale of alcohol and alcoholic drinks  Revenue from sale of food and beverage	X duration, credit	IAS 1.112 c Common practice
Revenue from sale of petroleum and petrochemical products Revenue from sale of publication equipment Revenue from sale of publications Circulation revenue Subscription circulation revenue Revenue from sale of pooks Revenue from sale of sugar Revenue from sale of alcohol and alcoholic drinks Revenue from sale of food and beverage Revenue from rendering of services	X duration, credit	IAS 1.112 c Common practice

Revenue from rendering of mobile telephone services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of internet and data services [abstract]		
Revenue from rendering of internet services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of data services	X duration, credit	IAS 1.112 c Common practice
Total revenue from rendering of internet and data services	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Revenue from rendering of interconnection services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of other telecommunication services	X duration, credit	IAS 1.112 c Common practice
Total revenue from rendering of telecommunication services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of transport services	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Revenue from rendering of passenger transport services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of cargo and mail transport services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of advertising services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of printing services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of information technology services	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Revenue from rendering of information technology maintenance and support services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of information technology consulting services	X duration, credit	IAS 1.112 c Common practice
Revenue from hotel operations	X duration, credit	IAS 1.112 c Common practice
Revenue from room occupancy services	X duration, credit	IAS 1.112 c Common practice
Revenue from rendering of gaming services	X duration, credit	IAS 1.112 c Common practice
Revenue from construction contracts	X duration, credit	IAS 1.112 c Common practice
Royalty income	X duration, credit	IAS 1.112 c Common practice
Licence fee income	X duration, credit	IAS 1.112 c Common practice
Franchise fee income	X duration, credit	IAS 1.112 c Common practice
	·	IAS 1.112 c Common practice, IFRS 12.B13 e Disclosure,
Interest income	X duration, credit	IFRS 8.23 c <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Interest income on available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.112 c Common practice
Interest income on cash and bank balances at central banks	X duration, credit	IAS 1.112 c Common practice
Interest income on cash and cash equivalents	X duration, credit	IAS 1.112 c Common practice
Interest income on debt instruments held	X duration, credit	IAS 1.112 c Common practice
Interest income on deposits	X duration, credit	IAS 1.112 c Common practice
Interest income on financial assets designated at fair value through profit or loss	X duration, credit	IAS 1.112 c Common practice
Interest income on financial assets held for trading	X duration, credit	IAS 1.112 c Common practice
Interest income on held-to-maturity investments	X duration, credit	Expiry date 2021-01-01 IAS 1.112 c Common practice
Interest income on loans and advances to banks	X duration, credit	IAS 1.112 c Common practice
Interest income on loans and advances to customers	X duration, credit	IAS 1.112 c Common practice
Interest income on loans and receivables	X duration, credit	Expiry date 2021-01-01 IAS 1.112 c Common practice
Interest income on other financial assets	X duration, credit	IAS 1.112 c Common practice
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X duration, credit	IAS 1.112 c Common practice
Dividend income	X <sub>duration</sub> , credit	IAS 1.112 c Common practice
Other revenue	X duration, credit	IAS 1.112 c Common practice
Total revenue	X duration, credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IAS 1.82 a <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (v) <sub>Disclosure</sub> , IFRS 8.23 a <sub>Disclosure</sub> , IFRS 8.23 a <sub>Disclosure</sub> , IFRS 8.28 a <sub>Disclosure</sub> , IFRS 8.32 <sub>Disclosure</sub> , IFRS 8.33 a <sub>Disclosure</sub> , IFRS 8.34 <sub>Disclosure</sub>
Material income and expense [abstract]		
Write-downs (reversals of write-downs) of inventories [abstract]	v	
Inventory write-down	X <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub> , IAS 2.36 e <sub>Disclosure</sub>
Reversal of inventory write-down	(X) <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub> , IAS 2.36 f <sub>Disclosure</sub>
Net write-downs (reversals of write-downs) of inventories	X duration, debit	IAS 1.98 a <sub>Disclosure</sub>
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	v	110.10-0
Impairment loss recognised in profit or loss, property, plant and equipment	X <sub>duration</sub>	IAS 16.73 e (v) <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub>
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of property, plant and equipment	X <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub>
Impairment loss (reversal of impairment loss) on trade receivables [abstract]	V	100.4.440
Impairment loss recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 c Common practice
Reversal of impairment loss recognised in profit or loss, trade receivables	(X) duration, credit	IAS 1.112 c Common practice
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 c Common practice
Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]  Impairment loss recognised in profit or loss, loans and advances	X <sub>duration</sub>	IAS 1.85 Common practice
impaintient 1000 recognised in profit of 1000, toans and advalles	·· duration	

Reversal of impairment loss recognised in profit or loss, loans and advances	(X) <sub>duration</sub>	IAS 1.85 Common practice
Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and	X duration, debit	IAS 1.85 Common practice
advances	,	
Gain on recovery of loans and advances previously written off	X duration, credit	IAS 1.85 Common practice
Expense of restructuring activities	X duration, debit	IAS 1.98 b <sub>Disclosure</sub>
Reversal of provisions for cost of restructuring  Gains (losses) on disposals of non-current assets [abstract]	X duration, credit	IAS 1.90 b Disclosure
Gains on disposals of non-current assets	X duration, credit	IAS 1.112 c Common practice
Losses on disposals of non-current assets	(X) duration, debit	IAS 1.112 C Common practice
Net gains (losses) on disposals of non-current assets	X duration, credit	IAS 1.112 c Common practice
Gains (losses) on disposals of property, plant and equipment [abstract]	duration, credit	- Common practice
Gains on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c <sub>Disclosure</sub>
Losses on disposals of property, plant and equipment	(X) duration, debit	IAS 1.98 c <sub>Disclosure</sub>
Net gains (losses) on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c <sub>Disclosure</sub>
Gains (losses) on disposals of investment properties [abstract]		
Gains on disposals of investment properties	X duration, credit	IAS 1.112 c Common practice
Losses on disposals of investment properties	(X) duration, debit	IAS 1.112 c Common practice
Net gains (losses) on disposals of investment properties	X duration, credit	IAS 1.112 c Common practice
Gains (losses) on disposals of investments [abstract]		
Gains on disposals of investments	X duration, credit	IAS 1.98 d <sub>Disclosure</sub>
Losses on disposals of investments	(X) duration, debit	IAS 1.98 d <sub>Disclosure</sub>
Net gains (losses) on disposals of investments	X duration, credit	IAS 1.98 d <sub>Disclosure</sub>
Gains (losses) on disposals of other non-current assets	X duration, credit	IAS 1.98 <sub>Disclosure</sub>
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X <sub>duration</sub> , credit	IFRIC 19.11 Disclosure
Gains (losses) on litigation settlements [abstract]	V	140.4.007
Gains on litigation settlements	X duration, credit	IAS 1.98 f <sub>Disclosure</sub>
Losses on litigation settlements	(X) duration, debit	IAS 1.98 f Disclosure
Net gains (losses) on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Other reversals of provisions	X duration, credit	IAS 1.98 g Disclosure
Income from continuing operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 <sub>Example</sub> , IFRS 5.33 d <sub>Example</sub> IFRS 5 - Example 11 <sub>Example</sub> , IFRS 5.33 d <sub>Example</sub>
Profit (loss) from discontinued operations attributable to non-controlling interests  Dividends classified as expense	X duration, credit X duration, debit	IAS 32.40 Example
Royalty expense	X duration, debit	IAS 1.85 Common practice
Research and development expense	X duration, debit	IAS 38.126 Disclosure
Investment income	X duration, credit	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure
Finance income (cost)	X duration, credit	IAS 1.85 Common practice
Other finance income (cost)	X duration, credit	IAS 1.85 Common practice
Other finance income	X duration, credit	IAS 1.112 c Common practice
Other finance cost	X duration, debit	IAS 1.112 c Common practice
Interest expense	X duration, debit	IFRS 12.B13 f <sub>Disclosure</sub> , IFRS 8.23 d <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Interest expense on bank loans and overdrafts	X duration, debit	IAS 1.112 c Common practice
Interest expense on bonds	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on borrowings	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on debt instruments issued	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on deposits from banks	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on deposits from customers	X duration, debit	IAS 1.112 c Common practice
Interest expense on liabilities due to central banks	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on financial liabilities designated at fair value through profit or loss	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on financial liabilities held for trading	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Interest expense on other financial liabilities	X duration, debit	IAS 1.112 c Common practice
Interest expense on repurchase agreements and cash collateral on securities lent	X duration, debit	IAS 1.112 c Common practice
Interest income (expense)	X duration, credit	IAS 1.85 <sub>Common practice</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Expense due to unwinding of discount on provisions	X duration, debit	IAS 1.112 c Common practice
Repairs and maintenance expense	X duration, debit	IAS 1.85 Common practice
Fuel and energy expense [abstract]	V	1004440
Fuel expense	X duration, debit	IAS 1.112 c Common practice
Energy expense	X duration, debit	IAS 1.112 c Common practice

	V	1004 440 -
Total fuel and energy expense	X duration, debit	IAS 1.112 c Common practice
Other operating income (expense)	X duration, credit	IAS 1.85 Common practice
Miscellaneous other operating income	X duration, credit	IAS 1.112 c Common practice
Miscellaneous other operating expense	X duration, debit	IAS 1.112 c Common practice
Selling, general and administrative expense [abstract]	V	IAS 1 112 a -
Selling expense	X duration, debit	IAS 1.112 c Common practice
General and administrative expense	X duration, debit	IAS 1.112 c Common practice
Total selling, general and administrative expense	X duration, debit	IAS 1.85 Common practice
Distribution and administrative expense	X duration, debit	IAS 1.85 Common practice
Donations and subsidies expense	X duration, debit	IAS 1.112 c Common practice
Directors' remuneration expense	X duration, debit	IAS 1.112 c Common practice
Occupancy expense	X duration, debit	IAS 1.85 Common practice
Revenue and other operating income	X duration, credit	IAS 1.85 Common practice
Rental income	X duration, credit	IAS 1.112 c Common practice
Rental expense	X duration, debit	IAS 1.85 Common practice
Property service charge income (expense) [abstract]	V	1004442
Property service charge income	X duration, credit	IAS 1.112 c Common practice
Property service charge expense	(X) duration, debit	IAS 1.112 c Common practice
Net property service charge income (expense)	X duration, credit	IAS 1.112 c Common practice
Property development and project management income	X duration, credit	IAS 1.85 Common practice
Property development and project management expense	X duration, debit	IAS 1.85 Common practice
Property management expense	X duration, debit	IAS 1.112 c Common practice
Income from reimbursements under insurance policies	X duration, credit	IAS 1.112 c Common practice
Income from fines and penalties	X duration, credit	IAS 1.112 c Common practice
Operating expense	X duration, debit	IAS 1.85 Common practice
Operating expense excluding cost of sales	X duration, debit	IAS 1.85 Common practice
Cost of sales, hotel operations	X duration, debit	IAS 1.85 Common practice
Cost of sales, room occupancy services	X duration, debit	IAS 1.85 Common practice
Cost of sales, food and beverage	X duration, debit	IAS 1.85 Common practice
Sales and marketing expense	X duration, debit	IAS 1.85 Common practice
Media production expense	X duration, debit	IAS 1.112 c Common practice
Gains (losses) on change in fair value of derivatives [abstract]		
Gains on change in fair value of derivatives	X duration, credit	IAS 1.85 Common practice
Losses on change in fair value of derivatives	(X) duration, debit	IAS 1.85 Common practice
Net gains (losses) on change in fair value of derivatives	X duration, credit	IAS 1.85 Common practice
Fee and commission income (expense) [abstract]		
Fee and commission income [abstract]	V	1004442
Brokerage fee income	X duration, credit	IAS 1.112 c Common practice
Portfolio and other management fee income	X duration, credit	IAS 1.112 c Common practice
Credit-related fee and commission income	X duration, credit	IAS 1.112 c Common practice
Other fee and commission income	X duration, credit	IAS 1.112 c Common practice
Total fee and commission income	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Fee and commission expense [abstract]	(Y)	10011120
Brokerage fee expense	(X) duration, debit	IAS 1.112 c Common practice
Other fee and commission expense	(X) duration, debit	IAS 1.112 c Common practice
Total fee and commission expense	(X) duration, debit	IAS 1.85 Common practice
Net fee and commission income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice
Trading income (expense) [abstract]	Y	IAS 1 112 c -
Trading income (expense) on debt instruments	X duration, credit	IAS 1.112 c Common practice
Trading income (expense) on equity instruments	X duration, credit	IAS 1.112 c Common practice
Trading income (expense) on derivative financial instruments	X duration, credit	IAS 1.112 c Common practice
Trading income (expense) on foreign exchange contracts	X duration, credit	IAS 1.112 c Common practice
Other trading income (expense)	X duration, credit	IAS 1.112 c Common practice
Total trading income (expense)	X duration, credit	IAS 1.85 Common practice
Net earned premium	X duration, credit	IAS 1.85 Common practice
Claims and benefits paid, net of reinsurance recoveries	X duration, debit	IAS 1.85 Common practice
Increase (decrease) in provision for unearned premium	X duration, debit	IAS 1.85 Common practice
Premiums written, net of reinsurance	X duration, credit	IAS 1.85 Common practice
Increase (decrease) in insurance liabilities, net of reinsurance	X duration, debit	IAS 1.85 Common practice
Acquisition and administration expense related to insurance contracts	X duration, debit	IAS 1.85 Common practice
Expenses by nature [abstract]		

Raw materials and consumables used		
านพ เกิดเอกติอ ตกับ บบกอนเกิดมีเฮอ นออิน	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Cost of merchandise sold	X duration, debit	IAS 1.85 Common practice
Cost of purchased energy sold	X duration, debit	IAS 1.112 c Common practice
Services expense	X duration, debit	IAS 1.85 Common practice
Insurance expense	X duration, debit	IAS 1.112 c Common practice
Professional fees expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Transportation expense	X duration, debit	IAS 1.112 c Common practice
Bank and similar charges	X duration, debit	IAS 1.112 c Common practice
Energy transmission charges	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Travel expense	X duration, debit	IAS 1.112 c Common practice
Communication expense	X duration, debit	IAS 1.112 c Common practice
Utilities expense	X duration, debit	IAS 1.112 c Common practice
		IAS 1.112 c Common practice
Advertising expense	X duration, debit	173 1.112 Common practice
Classes of employee benefits expense [abstract]  Short-term employee benefits expense [abstract]		
	Y	IAS 19.9 Common practice
Wages and salaries	X duration, debit	
Social security contributions	X duration, debit	IAS 19.9 Common practice
Other short-term employee benefits	X duration, debit	IAS 19.9 Common practice
Total short-term employee benefits expense	X duration, debit	IAS 1.112 c Common practice
Post-employment benefit expense, defined contribution plans	X <sub>duration</sub> , debit	IAS 19.53 <sub>Disclosure</sub>
Post-employment benefit expense, defined benefit plans	X <sub>duration</sub> , debit	IAS 19.5 Common practice
Termination benefits expense	X <sub>duration</sub> , debit	IAS 19.171 Common practice
Other long-term employee benefits	X duration, debit	IAS 19.158 Common practice
Other employee expense	X duration, debit	IAS 19.5 Common practice
	V	IAS 1.102 Example, IAS 1.104 Disclosure,
Total employee benefits expense	X duration, debit	IAS 1.99 Disclosure
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]		
Depreciation and amortisation expense [abstract]		
Depreciation expense	X duration, debit	IAS 1.112 c Common practice
Amortisation expense	X duration, debit	IAS 1.112 c Common practice
Total depreciation and amortisation expense	X <sub>duration</sub> , debit	IAS 1.102 <sub>Example</sub> , IAS 1.104 <sub>Disclosure</sub> , IAS 1.99 <sub>Disclosure</sub> , IFRS 12.B13 d <sub>Disclosure</sub> , IFRS 8.23 e <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration</sub> , debit	IAS 1.99 <sub>Disclosure</sub>
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Tax expense other than income tax expense	X duration, debit	IAS 1.85 Common practice
Property tax expense	X duration, debit	IAS 1.85 Common practice
Other expenses	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure
Farnings per share (abstract)		
Earnings per share [abstract]		
Basic and diluted earnings per share [abstract]		
	X.XX <sub>duration</sub>	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]		
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share		
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due	X.XX <sub>duration</sub>	IAS 1.85 Common practice  IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X.XX duration  X.XX duration  X duration, debit  X duration, credit	IAS 1.85 Common practice IAS 1.85 Common practice IAS 1.85 Common practice IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, credit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, credit  X duration, credit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax	X.XX duration  X.XX duration  X duration, debit  X duration, credit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax  Income tax relating to other individually immaterial components of other comprehensive income	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, credit  X duration, credit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax  Income tax relating to other individually immaterial components of other comprehensive income  Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, debit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax  Income tax relating to other individually immaterial components of other comprehensive income  Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, debit  X duration, debit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax  Income tax relating to other individually immaterial components of other comprehensive income  Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, debit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax  Income tax relating to other individually immaterial components of other comprehensive income  Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, debit  X duration, debit	IAS 1.85 Common practice
Basic and diluted earnings per share [abstract]  Basic and diluted earnings (loss) per share from continuing operations  Basic and diluted earnings (loss) per share from discontinued operations  Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]  Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  Other comprehensive income, attributable to owners of parent  Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax  Income tax relating to other individually immaterial components of other comprehensive income  Share of profit (loss) of associates and joint ventures accounted for using equity method  Share of profit (loss) of joint ventures accounted for using equity method	X.XX duration  X.XX duration  X duration, debit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, debit  X duration, debit  X duration, credit  X duration, credit  X duration, credit	IAS 1.85 Common practice  IAS 1.85 Common practice

Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X <sub>duration</sub> , credit	IAS 1.82A <sub>Disclosure</sub>
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B16 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A <sub>Disclosure</sub>
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X <sub>duration</sub> , debit	IAS 1.91 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X duration, debit	IAS 1.91 Disclosure
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X duration, debit	IAS 1.90 <sub>Disclosure</sub>
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X duration, debit	IAS 1.91 Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X duration, debit	IAS 1.91 Disclosure
Aggregated income tax relating to components of other comprehensive income	X <sub>duration</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
[800300] Notes - Statement of cash flows, additional disclosures		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Classes of cash payments from operating activities [abstract]	V	100.744
Payments to suppliers for goods and services and to and on behalf of employees	X duration, credit	IAS 7.14 Common practice
Payments for exploration and evaluation expenses	X duration, credit	IAS 7.14 Common practice
Adjustments for interest expense	X duration, debit	IAS 7.20 Common practice
Adjustments for interest income	X duration, credit	IAS 7.20 Common practice
Adjustments for dividend income	X duration, credit	IAS 7.20 Common practice
Adjustments for finance income	X duration, credit	IAS 7.20 Common practice
Adjustments for finance income (cost)	X duration, credit	IAS 7.20 Common practice
Adjustments for deferred tax expense	X duration, debit	IAS 7.20 Common practice
Adjustments to reconcile profit (loss) other than changes in working capital	X duration, debit	IAS 7.20 Common practice
Cash flows from (used in) operations before changes in working capital	X <sub>duration</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.20 Common practice
Increase (decrease) in working capital	X <sub>duration</sub> , credit	IAS 7.20 Common practice
Adjustments for decrease (increase) in trade and other receivables	X <sub>duration</sub> , debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in trade and other payables	X <sub>duration, debit</sub>	IAS 7.20 Common practice
Adjustments for decrease (increase) in other assets	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in other liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in other current assets	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in other current liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in employee benefit liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in loans and advances to customers	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in loans and advances to banks	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deposits from customers	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deposits from banks	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in financial assets held for trading	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in financial liabilities held for trading	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in derivative financial assets	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in derivative financial liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in biological assets	X duration, debit	IAS 7.20 Common practice
Adjustments for increase in other provisions arising from passage of time	X duration, debit	IAS 7.20 Common practice
Adjustments for depreciation and amortisation expense and impairment loss (reversal of	X duration, debit	IAS 7.20 Common practice
impairment loss) recognised in profit or loss	· · duration, debit	Common practice

	Adjustments for amortisation expense	X duration, debit	IAS 7.20 Common practice
	Adjustments for depreciation expense	X <sub>duration</sub> , debit	IAS 7.20 Common practice
	Adjustments for impairment loss recognised in profit or loss, goodwill	X <sub>duration</sub> , debit	IAS 7.20 Common practice
	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X duration, debit	IAS 7.20 Common practice
	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X <sub>duration</sub> , debit	IAS 7.20 Common practice
	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	X <sub>duration</sub> , debit	IAS 7.20 Common practice
	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X duration, debit	IAS 7.20 Common practice
	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X duration, debit	IAS 7.20 Common practice
	Adjustments for gains (losses) on fair value adjustment, investment property	X <sub>duration</sub> , credit	IAS 7.20 Common practice
	Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X <sub>duration</sub> , credit	IAS 7.20 Common practice
	Adjustments for gains (losses) on change in fair value of derivatives	X <sub>duration</sub> , credit	IAS 7.20 Common practice
	Adjustments for gain (loss) on disposals, property, plant and equipment	X <sub>duration</sub> , credit	IAS 7.20 Common practice
	Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X duration, credit	IAS 7.20 Common practice
	Adjustments for undistributed profits of investments accounted for using equity method	X <sub>duration</sub> , credit	IAS 7.20 Common practice
	Adjustments for increase (decrease) in deferred income	X <sub>duration</sub> , debit	IAS 7.20 Common practice
	Income taxes paid, classified as operating activities	X <sub>duration</sub> , credit	IAS 7.35 Common practice
	Income taxes refund, classified as operating activities	X duration, debit	IAS 7.35 Common practice
	Finance costs paid, classified as operating activities	X <sub>duration</sub> , credit	IAS 7.31 Common practice
	Finance income received, classified as operating activities	X duration, debit	IAS 7.31 Common practice
Ca	sh flows from (used in) investing activities [abstract]	,	
	Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Dividends received from investments accounted for using equity method, classified as investing activities	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Dividends received from associates, classified as investing activities	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Dividends received from joint ventures, classified as investing activities	X duration, debit	IAS 7.16 Common practice
	Purchase of interests in associates	X duration, credit	IAS 7.16 Common practice
	Proceeds from sales of interests in associates	X duration, debit	IAS 7.16 Common practice
	Purchase of interests in investments accounted for using equity method	X duration, credit	IAS 7.16 Common practice
	Proceeds from sales of investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice
	Cash advances and loans made to related parties	X duration, debit	IAS 7.16 Common practice
	·	X duration, credit	IAS 7.16 Common practice
	Cash receipts from repayment of advances and loans made to related parties		
	Purchase of investment property	X duration, credit	IAS 7.16 common practice
	Proceeds from sales of investment property	X duration, debit	IAS 7.16 common practice
	Purchase of biological assets	X duration, credit	IAS 7.16 Common practice
	Proceeds from sales of biological assets	X duration, debit	IAS 7.16 Common practice
	Purchase of exploration and evaluation assets	X duration, credit	IAS 7.16 Common practice
	Proceeds from disposal of exploration and evaluation assets	X duration, debit	IAS 7.16 Common practice
	Purchase of mining assets	X duration, credit	IAS 7.16 Common practice
	Proceeds from disposal of mining assets	X duration, debit	IAS 7.16 Common practice
	Purchase of oil and gas assets	X duration, credit	IAS 7.16 Common practice
	Proceeds from disposal of oil and gas assets	X duration, debit	IAS 7.16 Common practice
	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X <sub>duration</sub> , credit	IAS 7.16 Common practice
	Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X duration, debit	IAS 7.16 Common practice
	Payments for development project expenditure	X duration, credit	IAS 7.16 Common practice
	Cash flows used in exploration and development activities	X <sub>duration</sub> , credit	IAS 7.16 Common practice
	Purchase of investments other than investments accounted for using equity method	X <sub>duration</sub> , credit	IAS 7.16 Common practice
	Proceeds from sales of investments other than investments accounted for using equity method	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Purchase of financial instruments, classified as investing activities	X <sub>duration</sub> , credit	IAS 7.16 Common practice
	Proceeds from sales or maturity of financial instruments, classified as investing activities	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Purchase of available-for-sale financial assets	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 7.16 Common practice
	Proceeds from disposal or maturity of available-for-sale financial assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IAS 7.16 Common practice
	Cash flows from (used in) decrease (increase) in short-term deposits and investments	X duration, debit	IAS 7.16 Common practice
	Inflows of cash from investing activities	X <sub>duration</sub> , debit	IAS 7.16 Common practice
	Outflows of cash from investing activities	X duration, credit	IAS 7.16 Common practice
Ca	sh flows from (used in) financing activities [abstract]		

Dividends paid to equity holders of parent, classified as financing activities	X duration, credit	IAS 7.17 Common practice
Dividends paid to non-controlling interests, classified as financing activities	X duration, credit	IAS 7.17 Common practice
Proceeds from sale or issue of treasury shares	X <sub>duration</sub> , debit	IAS 7.17 Common practice
Proceeds from exercise of options	X <sub>duration</sub> , debit	IAS 7.17 Common practice
Proceeds from issue of ordinary shares	X duration, debit	IAS 7.17 Common practice
Proceeds from issue of preference shares	X <sub>duration</sub> , debit	IAS 7.17 Common practice
Proceeds from non-current borrowings	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Repayments of non-current borrowings	X duration, credit	IAS 7.17 Common practice
Proceeds from current borrowings	X duration, debit	IAS 7.17 Common practice
Repayments of current borrowings	X duration, credit	IAS 7.17 Common practice
Cash flows from (used in) increase (decrease) in current borrowings	X duration, debit	IAS 7.17 Common practice
Cash advances and loans from related parties	X duration, debit	IAS 7.17 Common practice
Cash repayments of advances and loans from related parties	X duration, credit	IAS 7.17 Common practice
Proceeds from issue of bonds, notes and debentures	X <sub>duration, debit</sub>	IAS 7.17 Common practice
Repayments of bonds, notes and debentures	X duration, credit	IAS 7.17 Common practice
Payments for share issue costs	X duration, credit	IAS 7.17 Common practice
Payments for debt issue costs	X duration, credit	IAS 7.17 Common practice
Proceeds from contributions of non-controlling interests	X duration, debit	IAS 7.17 Common practice
Proceeds from issue of subordinated liabilities	X duration, debit	IAS 7.17 Common practice
Repayments of subordinated liabilities	X <sub>duration</sub> , credit	IAS 7.17 Common practice
[800400] Notes - Statement of changes in equity, additional disclosures		
Statement of changes in equity [abstract]	P 34	
Statement of changes in equity [line items]	line items	IAS 1 106 d a
Dividends recognised as distributions to owners of parent, relating to prior years	X duration, debit	IAS 1.106 d Common practice IAS 1.106 d Common practice
Dividends recognised as distributions to owners of parent, relating to current year	X duration, debit	IAS 1.106 d Common practice
Dividends recognised as distributions to owners of parent	X duration, debit	IAS 1.106 d Common practice
Dividends recognised as distributions to non-controlling interests	X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through change in equity of subsidiaries, equity  Increase (decrease) through acquisition of subsidiary, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through disposal of subsidiary, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through transfer to statutory reserve, equity	X duration, credit	IAS 1.106 d Common practice
indicase (dedicase) in ough transfer to statutory reserve, equity	r duration, credit	
Increase (decrease) through appropriation of retained earnings, equity	X duration credit	IAS 1.106 d Common practice
Increase (decrease) through appropriation of retained earnings, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity	X duration, credit	IAS 1.106 d Common practice IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity	X duration, credit X duration, credit X duration, credit	IAS 1.106 d Common practice IAS 1.106 d Common practice IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, credit X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit x duration, debit member member	IAS 1.106 d Common practice IAS 1.108 Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member member	IAS 1.106 d Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity  Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Reduction of issued capital  Share issue related cost  Miscellaneous components of equity [abstract]  Statutory reserve [member]  Capital redemption reserve [member]  Merger reserve [member]  Reserve of equity component of convertible instruments [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member member member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity  Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Reduction of issued capital  Share issue related cost  Miscellaneous components of equity [abstract]  Statutory reserve [member]  Capital redemption reserve [member]  Merger reserve [member]  Reserve of equity component of convertible instruments [member]  Accumulated other comprehensive income [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit member member member member member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity  Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Reduction of issued capital  Share issue related cost  Miscellaneous components of equity [abstract]  Statutory reserve [member]  Capital redemption reserve [member]  Merger reserve [member]  Reserve of equity component of convertible instruments [member]  Accumulated other comprehensive income [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member member member member member member member	IAS 1.106 d Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Reduction of issued capital Share issue related cost  Miscellaneous components of equity [abstract]  Statutory reserve [member]  Capital redemption reserve [member]  Merger reserve [member]  Reserve of equity component of convertible instruments [member]  Accumulated other comprehensive income [member]  Capital reserve [member]  Additional paid-in capital [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve enember] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve femember] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member] [800500] Notes - List of notes Disclosure of notes and other explanatory information [text block]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit member	IAS 1.106 d Common practice IAS 1.108 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Miscellaneous other reserves [member] Miscellaneous other reserves [member] [800500] Notes - List of notes Disclosure of notes and other explanatory information [text block]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit Muration, debit Member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice IAS 1.109 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Miscellaneous other reserves [member] Miscellaneous other reserves [member] Disclosure of notes and other explanatory information [text block] Disclosure of accrued expenses and other liabilities [text block] Disclosure of allowance for credit losses [text block]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member text block text block text block	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice IAS 1.109 Common practice
Increase (decrease) through exercise of options, equity Increase (decrease) through exercise of warrants, equity Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Miscellaneous other reserves [member] Miscellaneous other reserves [member] Solutional paid-in capital [member] Miscellaneous other reserves [member]  [800500] Notes - List of notes Disclosure of accounting judgements and estimates [text block] Disclosure of accrued expenses and other liabilities [text block]	X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, debit X duration, debit member text block text block	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice IAS 1.109 Common practice

Disabature of authorization of financial statements (tout block)	toxt block	IAS 1.10 e Common practice
Disclosure of authorisation of financial statements [text block]  Disclosure of available-for-sale financial assets [text block]	text block text block	Expiry date 2021-01-01 IAS 1.10 e Common practice
Disclosure of available-ior-sale infaricial assets [text block]  Disclosure of basis of consolidation [text block]	text block	IAS 1.10 e Common practice
Disclosure of basis of consolidation [text block]  Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1.10 e Common practice
Disclosure of biological assets, agriculture produce at point of harvest and government grants related		
to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure
Disclosure of borrowings [text block]	text block	IAS 1.10 e Common practice
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure
Disclosure of changes in accounting policies [text block]	text block	IAS 1.10 e Common practice
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Disclosure of collateral [text block]	text block	IAS 1.10 e Common practice
Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e Common practice
Disclosure of commitments [text block]	text block	IAS 1.10 e Common practice
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure
Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice
		IAS 1.10 e Common practice, IFRS 7 - Credit
Disclosure of credit risk [text block]	text block	risk Disclosure
Disclosure of debt instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred income [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice
Disclosure of deposits from banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of deposits from customers [text block]	text block	IAS 1.10 e Common practice
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of discontinued operations [text block]	text block	IAS 1.10 e Common practice
Disclosure of dividends [text block]	text block	IAS 1.10 e Common practice
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure
Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e Common practice
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure
Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance cost [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance income (cost) [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance income [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial risk management [text block]	text block	IAS 1.10 e Common practice
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure
Disclosure of general and administrative expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 <sub>Disclosure</sub>
Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice
Disclosure of goodwill [text block]	text block	IAS 1.10 e Common practice
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure

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Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Disclosure of information about employees [text block]	text block	IAS 1.10 e Common practice
Disclosure of information about key management personnel [text block]	text block	IAS 1.10 e Common practice
Disclosure of insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17 - Disclosure Disclosure Expiry date 2021-01-01 IFRS 4 - Disclosure Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1.10 e Common practice
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest income [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice
Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice
Disclosure of joint ventures [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub>
Disclosure of lease prepayments [text block]	text block	IAS 1.10 e Common practice
Disclosure of leases [text block]	text block	IFRS 16 - Disclosure Disclosure, IFRS 16 - Presentation Disclosure
Disclosure of liquidity risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of loans and advances to banks [text block]	text block	
		IAS 1.10 e Common practice
Disclosure of loans and advances to customers [text block]	text block	IAS 1.10 e Common practice
Disclosure of market risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 e Common practice
Disclosure of non-controlling interests [text block]	text block	IAS 1.10 e Common practice
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e Common practice
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 <sub>Disclosure</sub>
Disclosure of other assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other current assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other current liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other non-current assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other non-current liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure
Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1.10 e Common practice
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of provisions [text block]	text block	IAS 1.10 e Common practice
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 - Disclosure Disclosure, IFRS 14 - Presentation Disclosure
Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice
Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 e Common practice
Disclosure of research and development expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice
		IAS 1.10 e Common practice
Disclosure of revenue [text block]	text block	IFRS 15 - Presentation Disclosure
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Presentation Disclosure  IFRS 15 - Disclosure Disclosure

		IAS 27 - Disclosure Disclosure,
Disclosure of separate financial statements [text block]	text block	IFRS 12 - Objective Disclosure
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus <sub>Disclosure</sub>
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 <sub>Disclosure</sub>
Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure
Disclosure of tax receivables and payables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trade and other receivables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of treasury shares [text block]	text block	IAS 1.10 e Common practice
[800600] Notes - List of accounting policies		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure
Description of accounting policy for available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b Common practice
Description of accounting policy for biological assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for borrowing costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for borrowings [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for business combinations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for cash flows [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for collateral [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for construction in progress [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for deferred income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for depreciation expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Description of accounting policy for discontinued operations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for dividends [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for earnings per share [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for emission rights [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for employee benefits [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for environment related expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for exceptional items [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for expenses [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure
Description of accounting policy for fair value measurement [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for finance costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial guarantees [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial liabilities [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for franchise fees [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for functional currency [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for goodwill [text block]	text block	IAS 1.117 b Common practice
2000. Patri of docoditally policy for goodfill [toxt block]	JAN DIOON	Common practice

Description of accounting policy for government grants [text block]	text block	IAS 20.39 a <sub>Disclosure</sub>
Description of accounting policy for hedging [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b Common practice
Description of accounting policy for impairment of assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b Common practice, Expiry date 2021-01-01 IFRS 4.37 a Disclosure
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment property [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for issued capital [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for leases [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b Common practice
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure
Description of accounting policy for mining assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for mining rights [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for programming assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for provisions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a <sub>Disclosure</sub>
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for research and development expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for segment reporting [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for stripping costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trading income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for treasury shares [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for warrants [text block]	text block	IAS 1.117 b Common practice
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b <sub>Disclosure</sub>
[810000] Notes - Corporate information and statement of IFRS compliance  Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e <sub>Disclosure</sub>
Name of reporting entity or other means of identification	text	IAS 1.51 a <sub>Disclosure</sub>
Domicile of entity	text	IAS 1.138 a Disclosure
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	44	IAC 4 430 a
Legal form of entity	text	IAS 1.138 a Disclosure
Country of incorporation	text	IAS 1.138 a <sub>Disclosure</sub>
Address of entity's registered office	text	IAS 1.138 a <sub>Disclosure</sub>
Principal place of business	text	IAS 1.138 a <sub>Disclosure</sub>
Description of nature of entity's operations and principal activities	text	IAS 1.138 b <sub>Disclosure</sub>
Name of parent entity	text	IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub>
Name of ultimate parent of group	text	IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub>
Length of life of limited life entity	text	IAS 1.138 d <sub>Disclosure</sub>
Statement of IFRS compliance [text block]	text block	IAS 1.16 Disclosure
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a <sub>Disclosure</sub>
Explanation of departure from IFRS	text	IAS 1.20 b <sub>Disclosure</sub> , IAS 1.20 c <sub>Disclosure</sub>
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d <sub>Disclosure</sub>
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a <sub>Disclosure</sub>
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b <sub>Disclosure</sub>
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 <sub>Disclosure</sub>
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 <sub>Disclosure</sub>
Explanation of why entity not regarded as going concern	text	IAS 1.25 <sub>Disclosure</sub>
Description of reason for using longer or shorter reporting period	text	IAS 1.36 a <sub>Disclosure</sub>
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [abstract]		
Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 Disclosure
Reclassified items [axis]	axis	IAS 1.41 Disclosure
Reclassified items [member]	member[default]	IAS 1.41 <sub>Disclosure</sub>
Disclosure of reclassifications or changes in presentation [line items]	line items	
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a <sub>Disclosure</sub>
Amount of reclassifications or changes in presentation	X <sub>duration</sub>	IAS 1.41 b <sub>Disclosure</sub>
Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c <sub>Disclosure</sub>
Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a <sub>Disclosure</sub>
Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b Disclosure
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1.61 <sub>Disclosure</sub>
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]		IAS 1.61 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year [member]	member	IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG28 d <sub>Example</sub>
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items	
Current inventories	X instant, debit	IAS 1.54 g <sub>Disclosure</sub> , IAS 1.68 <sub>Example</sub> , IAS 2.36 b <sub>Disclosure</sub>
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice

Displayure of significant accounting policies (foot blook)	toyt block	IAS 1 117
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure
Explanation of measurement bases used in preparing financial statements [text block]	text block	IAS 1.117 a <sub>Disclosure</sub>
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b <sub>Disclosure</sub>
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 <sub>Disclosure</sub>
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 <sub>Disclosure</sub>
Assets and liabilities [axis]	axis	IAS 1.125 <sub>Disclosure</sub>
Assets and liabilities [member]	member[default]	IAS 1.125 <sub>Disclosure</sub>
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Assets with significant risk of material adjustments within next financial year	X instant, debit	IAS 1.125 b <sub>Disclosure</sub>
Liabilities with significant risk of material adjustments within next financial year	X instant, credit	IAS 1.125 b <sub>Disclosure</sub>
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 <sub>Disclosure</sub>
Disclosure of objectives, policies and processes for managing capital [abstract]		
Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 Disclosure
Capital requirements [axis]	axis	IAS 1.136 Disclosure
Capital requirements [member]	member[default]	IAS 1.136 Disclosure
Disclosure of objectives, policies and processes for managing capital [line items]	line items	
Qualitative information about entity's objectives, policies and processes for managing capital	text	IAS 1.135 a <sub>Disclosure</sub>
Summary quantitative data about what entity manages as capital	text	IAS 1.135 b Disclosure
Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c <sub>Disclosure</sub>
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d <sub>Disclosure</sub>
Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e <sub>Disclosure</sub>
Dividends recognised as distributions to owners per share	X.XX <sub>duration</sub>	IAS 1.107 Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	IAS 10.13 <sub>Disclosure</sub> , IAS 1.137 a <sub>Disclosure</sub>
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX <sub>duration</sub>	IAS 1.137 a Disclosure
Cumulative preference dividends not recognised	X <sub>duration</sub>	IAS 1.137 b Disclosure
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a <sub>Disclosure</sub>
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b <sub>Disclosure</sub>
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c <sub>Disclosure</sub>
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 c <sub>Disclosure</sub>
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a <sub>Disclosure</sub>
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X duration, credit	IFRIC 17.16 b <sub>Disclosure</sub>
Equity reclassified into financial liabilities	X <sub>duration</sub>	IAS 1.80A <sub>Disclosure</sub>
Financial liabilities reclassified into equity	X <sub>duration</sub>	IAS 1.80A <sub>Disclosure</sub>
Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A <sub>Disclosure</sub>
[811000] Notes - Accounting policies, changes in accounting estimates and errors		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Disclosure of changes in accounting policies, accounting estimates and errors [text block]  Disclosure of initial application of standards or interpretations [text block]	text block text block	IAS 8 - Accounting policies <sub>Disclosure</sub> IAS 8.28 <sub>Disclosure</sub>
Disclosure of initial application of standards or interpretations [text block]		
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]	text block	IAS 8.28 <sub>Disclosure</sub>
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]	text block	IAS 8.28 <sub>Disclosure</sub>
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]	text block table axis	IAS 8.28 Disclosure IAS 8.28 Disclosure IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]  Initially applied IFRSs [member]	text block table axis member[default]	IAS 8.28 Disclosure IAS 8.28 Disclosure IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]  Initially applied IFRSs [member]  Disclosure of initial application of standards or interpretations [line items]	text block table axis member[default] line items	IAS 8.28 Disclosure IAS 8.28 Disclosure IAS 8.28 Disclosure IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]  Initially applied IFRSs [member]  Disclosure of initial application of standards or interpretations [line items]  Title of initially applied IFRS  Description whether change in accounting policy is made in accordance with transitional	text block table axis member[default] line items text	IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]  Initially applied IFRSs [member]  Disclosure of initial application of standards or interpretations [line items]  Title of initially applied IFRS  Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text block table axis member[default] line items text text	IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 a Disclosure  IAS 8.28 b Disclosure
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]  Initially applied IFRSs [member]  Disclosure of initial application of standards or interpretations [line items]  Title of initially applied IFRS  Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS  Description of nature of change in accounting policy  Description of transitional provisions of initially applied IFRS  Description of transitional provisions of initially applied IFRS that might have effect on	text block  table axis member[default] line items text text text	IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 a Disclosure  IAS 8.28 b Disclosure  IAS 8.28 b Disclosure  IAS 8.28 c Disclosure  IAS 8.28 d Disclosure
Disclosure of initial application of standards or interpretations [text block]  Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]  Initially applied IFRSs [axis]  Initially applied IFRSs [member]  Disclosure of initial application of standards or interpretations [line items]  Title of initially applied IFRS  Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS  Description of nature of change in accounting policy  Description of transitional provisions of initially applied IFRS	text block table axis member[default] line items text text	IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 Disclosure  IAS 8.28 a Disclosure  IAS 8.28 b Disclosure  IAS 8.28 b Disclosure

Disclosure of voluntary change in accounting policy [abstract]		
Disclosure of voluntary change in accounting policy [abstract]	table	IAS 8.29 Disclosure
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure
Voluntary changes in accounting policy [member]	member[default]	IAS 8.29 Disclosure
Disclosure of voluntary change in accounting policy [line items]	line items	INC 0.23 Disclosure
Description of nature of voluntary change in accounting policy	text	IAS 8.29 a <sub>Disclosure</sub>
Description of reasons why applying new accounting policy provides reliable and more		
relevant information	text	IAS 8.29 b <sub>Disclosure</sub>
Explanation of new standards or interpretations not applied	text	IAS 8.30 a <sub>Disclosure</sub>
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure
Disclosure of expected impact of initial application of new standards or interpretations [abstract]		
Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b <sub>Disclosure</sub>
New IFRSs [axis]	axis	IAS 8.30 b <sub>Disclosure</sub>
New IFRSs [member]	member[default]	IAS 8.30 b <sub>Disclosure</sub>
Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items	
Title of new IFRS	text	IAS 8.31 a <sub>Example</sub>
Description of nature of impending change in accounting policy	text	IAS 8.31 b <sub>Example</sub>
Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 c <sub>Example</sub>
Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 d <sub>Example</sub>
Discussion of impact that initial application of new IFRS is expected to have on financial statements	text	IAS 8.31 e (i) Example
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (ii) Example
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.28 h <sub>Disclosure</sub> , IAS 8.29 e <sub>Disclosure</sub>
Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 <sub>Disclosure</sub>
Disclosure of changes in accounting estimates [abstract]		
Disclosure of changes in accounting estimates [table]	table	IAS 8.39 <sub>Disclosure</sub>
Accounting estimates [axis]	axis	IAS 8.39 <sub>Disclosure</sub>
Accounting estimates [member]	member[default]	IAS 8.39 <sub>Disclosure</sub>
Disclosure of changes in accounting estimates [line items]	line items	
Description of nature of change in accounting estimate [text block]	text block	IAS 8.39 Disclosure
Increase (decrease) in accounting estimate	X <sub>duration</sub>	IAS 8.39 Disclosure
Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 Disclosure
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a <sub>Disclosure</sub>
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d <sub>Disclosure</sub>
[813000] Notes - Interim financial reporting		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure
		- P Disclosure
Description of significant events and transactions	text	IAS 34.15 Disclosure
Description of significant events and transactions  Description of cross-reference to disclosures presented outside interim financial statements	text text	
		IAS 34.15 Disclosure
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements	text	IAS 34.15 <sub>Disclosure</sub> IAS 34.16A <sub>Disclosure</sub>
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements  [text block]	text text block	IAS 34.15 <sub>Disclosure</sub> IAS 34.16A <sub>Disclosure</sub> IAS 34.16A a <sub>Disclosure</sub>
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows	text text block text	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure IAS 34.16A d Disclosure
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods	text text block text text	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	text text block text text text	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure IAS 34.16A d Disclosure
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities	text text block text text text text text	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares	text text block text text text text  X duration, debit	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure IAS 34.16A d Disclosure IAS 34.16A d Disclosure IAS 34.16A f Disclosure
Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares	text text block text text text text X duration, debit X duration, debit	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure
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Description of cross-reference to disclosures presented outside interim financial statements  Description of accounting policies and methods of computation followed in interim financial statements  [text block]  Explanation of seasonality or cyclicality of interim operations  Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected	text text block text text text text X duration, debit X.XX duration X.XX duration text	IAS 34.15 Disclosure IAS 34.16A Disclosure IAS 34.16A a Disclosure IAS 34.16A b Disclosure IAS 34.16A c Disclosure IAS 34.16A d Disclosure IAS 34.16A f Disclosure
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Disclosure of non-adjusting events after reporting period [abstract]		
Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 Disclosure
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 <sub>Disclosure</sub>
Non-adjusting events after reporting period [member]	member[default]	IAS 10.21 Disclosure
Major business combination [member]	member	IAS 10.22 a Example
Disposal of major subsidiary [member]	member	IAS 10.22 a Example
Announcement of plan to discontinue operation [member]	member	IAS 10.22 b Example
Major purchases of assets [member]	member	IAS 10.22 c <sub>Example</sub>
Classification of assets as held for sale [member]	member	IAS 10.22 c Example
Other disposals of assets [member]	member	IAS 10.22 c Example
Expropriation of major assets by government [member]	member	IAS 10.22 c Example
Destruction of major production plant [member]	member	IAS 10.22 d Example
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e Example
Major ordinary share transactions [member]	member	IAS 10.22 f Example
Potential ordinary share transactions [member]	member	IAS 10.22 f Example
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g Example
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h Example
Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i Example
Commencement of major litigation [member]	member	IAS 10.22 j Example
Disclosure of non-adjusting events after reporting period [line items]	line items	- Liveriple
Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a <sub>Disclosure</sub>
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 b Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as		
distribution to owners	X <sub>duration</sub>	IAS 10.13 <sub>Disclosure</sub> , IAS 1.137 a <sub>Disclosure</sub>
[816000] Notes - Hyperinflationary reporting		
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures <sub>Disclosure</sub>
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a <sub>Disclosure</sub>
Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 b Disclosure
Description of identity of price index	text	IAS 29.39 c <sub>Disclosure</sub>
Level of price index	X.XX instant	IAS 29.39 c <sub>Disclosure</sub>
Price index movements	X.XX <sub>duration</sub>	IAS 29.39 c <sub>Disclosure</sub>
Price index movements  Gains (losses) on net monetary position	X.XX <sub>duration</sub> X <sub>duration</sub> , credit	IAS 29.39 c <sub>Disclosure</sub> IAS 29.9 <sub>Disclosure</sub>
Gains (losses) on net monetary position		
Gains (losses) on net monetary position [817000] Notes - Business combinations	X duration, credit	IAS 29.9 Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]	X duration, credit text block	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before	X duration, credit text block text	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure  IFRS 3.59 a Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	X duration, credit text block text text	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure  IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations	X duration, credit  text block text text text	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination	X duration, credit  text block text text text text	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosures application of paragraphs 59
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]	X duration, credit  text block text text text text	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosures application of paragraphs 59
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]	X duration, credit  text block text text text text text text	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]	X duration, credit  text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosures Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]	X duration, credit  text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure  IFRS 3.864 Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.61 Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure
Gains (losses) on net monetary position  [817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations during period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]	X duration, credit  text block text text text text text block table axis member[default] member member	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure  IFRS 3.864 Disclosure  IFRS 3.864 Disclosure  IFRS 3.864 Disclosure  IFRS 3.865 Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure  IFRS 3.865 Disclosure
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[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.B64 a Disclosure  IFRS 3.B64 a Disclosure  IFRS 3.B64 b Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired	text block text text text text text text text block table axis member[default] member member line items text text text	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.69 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure  IFRS 3.865 Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 b Disclosure  IFRS 3.864 b Disclosure  IFRS 3.864 b Disclosure  IFRS 3.864 b Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure  IFRS 3.864 Disclosure  IFRS 3.865 Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 b Disclosure  IFRS 3.864 b Disclosure  IFRS 3.864 b Disclosure  IFRS 3.864 c Disclosure  IFRS 3.864 d Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination  Description of how acquirer obtained control of acquiree	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 d Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination  Description of factors that make up goodwill recognised	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure application of paragraphs 59 and 61 Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 d Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination  Description of factors that make up goodwill recognised  Acquisition-date fair value of total consideration transferred [abstract]	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosure  IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure  IFRS 3.B64 a Disclosure  IFRS 3.B64 a Disclosure  IFRS 3.B64 d Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination  Description of how acquirer obtained control of acquiree  Description of factors that make up goodwill recognised  Acquisition-date fair value of total consideration transferred [abstract]  Cash transferred	text block text text text text text text text tex	IFRS 3 - Disclosure Disclosure IFRS 3.59 a Disclosure IFRS 3.59 b Disclosure IFRS 3.61 Disclosure IFRS 3.63 Disclosure IFRS 3.63 Disclosure IFRS 3 - Disclosure IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure IFRS 3.B64 Disclosure IFRS 3.B64 Disclosure IFRS 3.B64 Disclosure IFRS 3.B64 Disclosure IFRS 3.B65 Disclosure IFRS 3.B64 Disclosure IFRS 3.B64 a Disclosure IFRS 3.B64 a Disclosure IFRS 3.B64 d Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination  Description of factors that make up goodwill recognised  Acquisition-date fair value of total consideration transferred [abstract]  Cash transferred  Other tangible or intangible assets transferred	text block text text text text text text text tex	IFRS 3.59 a Disclosure  IFRS 3.59 b Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3.63 Disclosure  IFRS 3.64 Disclosure  IFRS 3.864 Disclosure
[817000] Notes - Business combinations  Disclosure of business combinations [text block]  Description of nature and financial effect of business combinations after reporting period  Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  Explanation of financial effect of adjustments related to business combinations  Additional information about nature and financial effect of business combination  Disclosure of detailed information about business combination [text block]  Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]  Business combinations [axis]  Entity's total for business combinations [member]  Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]  Name of acquiree  Description of acquiree  Date of acquisition  Percentage of voting equity interests acquired  Description of primary reasons for business combination  Description of factors that make up goodwill recognised  Acquisition-date fair value of total consideration transferred [abstract]  Cash transferred  Other tangible or intangible assets transferred  Liabilities incurred	text block text text text text text text text tex	IAS 29.9 Disclosure  IFRS 3 - Disclosure Disclosure  IFRS 3.59 a Disclosure  IFRS 3.61 Disclosure  IFRS 3.63 Disclosure  IFRS 3.63 Disclosure  IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 a Disclosure  IFRS 3.864 d Disclosure  IFRS 3.864 f Disclosure  IFRS 3.864 f Disclosure  IFRS 3.864 f Disclosure

	44	IEDS 2 DS4 f (iv)
Description of method of measuring fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure
Total consideration transferred, acquisition-date fair value	X instant, credit	IFRS 3.B64 f Disclosure
Contingent consideration recognised as of acquisition date	X instant, credit	IFRS 3.B64 g (i) Disclosure
Indemnification assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 g (i) Disclosure
Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) Disclosure
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) Disclosure
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Financial assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Inventory recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Property, plant and equipment recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Identifiable intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i <sub>Example</sub> , IFRS 3.IE72 <sub>Example</sub>
Customer-related intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Technology-based intangible assets recognised as of acquisition date		IFRS 3.B64 i Common practice
	X instant, debit	·
Financial liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Contingent liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Net identifiable assets acquired (liabilities assumed)	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Non-current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Non-current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Trade and other payables recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Deferred tax assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Deferred tax liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
	(X) instant, credit	IFRS 3.B64 i Common practice
Borrowings recognised as of acquisition date		·
Deferred income recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Cash and cash equivalents recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Goodwill recognised as of acquisition date	X instant, debit	IFRS 3.B64 Example, IFRS 3.IE72 Example
Goodwill expected to be deductible for tax purposes	X instant, debit	IFRS 3.B64 k Disclosure
Gain recognised in bargain purchase transaction	X duration, credit	IFRS 3.B64 n (i) Disclosure
Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) <sub>Disclosure</sub>
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure
Non-controlling interest in acquiree recognised at acquisition date	X instant, credit	IFRS 3.B64 o (i) Disclosure
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) Disclosure
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X instant, credit	IFRS 3.B64 p (i) Disclosure
Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X duration, credit	IFRS 3.B64 p (ii) Disclosure
Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) Disclosure
Revenue of acquiree since acquisition date	X <sub>duration</sub> , credit	IFRS 3.B64 q (i) Disclosure
Profit (loss) of acquiree since acquisition date	X duration, credit	IFRS 3.B64 q (i) Disclosure
Revenue of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure
Profit (loss) of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q Disclosure
Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure
Description of assets, liabilities, equity interests or items of consideration for which initial	text	IFRS 3.B67 a (ii) Disclosure
accounting is incomplete  Description of nature of any measurement period adjustments recognised for particular	text	IFRS 3.B67 a (iii) Disclosure
assets, liabilities, non-controlling interests or items of consideration  Measurement period adjustments recognised for particular assets, liabilities, non-		IFRS 3.B67 a (iii) Disclosure
controlling interests or items of consideration  Increase (decrease) in contingent consideration asset (liability)	X duration X duration, debit	IFRS 3.B67 b (i) Disclosure
	daration, debit	( ) Disclosure

Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) Disclosure
Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	text	IFRS 3.B67 b (ii) Disclosure
Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.B67 b (iii) Disclosure
Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X <sub>duration</sub> , credit	IFRS 3.B67 e <sub>Disclosure</sub>
Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	text	IFRS 3.B67 e Disclosure
Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3.B67 d <sub>Disclosure</sub>
Disclosure of reconciliation of changes in goodwill [abstract]		
Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d <sub>Disclosure</sub>
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 <sub>Disclosure</sub> , IFRS 3.B67 <sub>Disclosure</sub>
Business combinations [member]	member	IFRS 3.B64 <sub>Disclosure</sub>
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.351 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.351 Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice; IAS 41.54 f Common practice, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1629 b Example
Disclosure of reconciliation of changes in goodwill [line items]	line items	
Reconciliation of changes in goodwill [abstract]		
Goodwill at beginning of period	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub>
Changes in goodwill [abstract]	Y	IFRS 3.B67 d (ii) Disclosure
Additional recognition, goodwill	X duration, debit	IFRS 3.B67 d (iii) Disclosure
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	
Decrease through classified as held for sale, goodwill  Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X) duration, credit (X) duration, credit	IFRS 3.B67 d (iv) Disclosure  IFRS 3.B67 d (iv) Disclosure
Impairment loss recognised in profit or loss, goodwill	(X) duration	IFRS 3.B67 d (v) Disclosure
Increase (decrease) through net exchange differences, goodwill	X duration, debit	IFRS 3.B67 d (vi) Disclosure
Increase (decrease) through other changes, goodwill	X duration, debit	IFRS 3.B67 d (vii) Disclosure
Total increase (decrease) in goodwill	X duration, debit	IFRS 3.B67 d Disclosure
Goodwill at end of period	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> ,
Disclosure of transactions recognised separately from acquisition of assets and assumption of	text block	IAS 36.135 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub> IFRS 3.B64 I <sub>Disclosure</sub>
liabilities in business combination [text block]  Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.B64 I <sub>Disclosure</sub>
Business combinations [axis]	axis	IFRS 3.B64 <sub>Disclosure</sub>
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 <sub>Disclosure</sub> , IFRS 3.B67 <sub>Disclosure</sub>
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
55 5 Lander Carlotte		Distillation

Transactions recognised separately from acquisition of assets and assumption of liabilities		
in business combination [axis]	axis	IFRS 3.B64 I <sub>Disclosure</sub>
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member[default]	IFRS 3.B64 I Disclosure
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	line items	
Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 I <sub>Disclosure</sub> , IFRS 3.B64 I (i) <sub>Disclosure</sub> , IFRS 3.B64 m <sub>Disclosure</sub>
Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 I (ii) Disclosure
Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X <sub>duration</sub>	IFRS 3.B64 I (iii) Disclosure
Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m <sub>Disclosure</sub>
Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m <sub>Disclosure</sub>
Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m <sub>Disclosure</sub>
Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 I (iii) Disclosure
Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m <sub>Disclosure</sub>
Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 I (iv) Disclosure
Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m <sub>Disclosure</sub>
Disclosure of acquired receivables [text block]	text block	IFRS 3.B64 h <sub>Disclosure</sub>
Disclosure of acquired receivables [abstract]		
Disclosure of acquired receivables [table]	table	IFRS 3.B64 h <sub>Disclosure</sub>
Business combinations [axis]	axis	IFRS 3.B64 <sub>Disclosure</sub>
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 <sub>Disclosure</sub> , IFRS 3.B67 <sub>Disclosure</sub>
Business combinations [member]	member	IFRS 3.B64 <sub>Disclosure</sub>
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of acquired receivables [axis]	axis	IFRS 3.B64 h <sub>Disclosure</sub>
Classes of acquired receivables [member]	member[default]	IFRS 3.B64 h <sub>Disclosure</sub>
Loans acquired in business combination [member]	member	IFRS 3.B64 h <sub>Example</sub>
Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h <sub>Example</sub>
Disclosure of acquired receivables [line items]	line items	
Fair value of acquired receivables	X instant, debit	IFRS 3.B64 h (i) Disclosure
Gross contractual amounts receivable for acquired receivables	X instant, debit	IFRS 3.B64 h (ii) Disclosure
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X instant, debit	IFRS 3.B64 h (iii) Disclosure
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j Disclosure
Disclosure of contingent liabilities in business combination [abstract]		
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 <sub>Disclosure</sub> , IFRS 3.B67 <sub>Disclosure</sub>
Business combinations [member]	member	IFRS 3.B64 <sub>Disclosure</sub>
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Contingent liabilities [member]	member[default]	IAS 37.88 <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Other contingent liabilities [member]	member	IAS 37.88 Example
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure
Items of contingent liabilities [member]	member[default]	IFRS 3.B64 j <sub>Disclosure</sub>
Disclosure of contingent liabilities in business combination [line items]	line items	

Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure, IFRS 3.B64 j Disclosure,
Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B67 c <sub>Disclosure</sub>
Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Indication of uncertainties of amount or timing of outflows, contingent liabilities in busines combination	s text	IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure
Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B64 j $_{\mbox{\scriptsize Disclosure}}$ , IFRS 3.B67 c $_{\mbox{\scriptsize Disclosure}}$
Expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Asset recognised for expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Estimated financial effect, contingent liabilities in business combination	X instant, credit	IFRS 3.B64 j (i) Disclosure
Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) Disclosure
Reconciliation of changes in contingent liabilities recognised in business combination		
[abstract]	<b>V</b>	IFRS 3.B67 C Disclosure
Contingent liabilities recognised in business combination at beginning of period	X instant, credit	IFRS 3.B07 C Disclosure
Changes in contingent liabilities recognised in business combination [abstract]  Additional liabilities, contingent liabilities recognised in business combination		
[abstract]		
New liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Common practice
Increase in existing liabilities, contingent liabilities recognised in business combination	X <sub>duration</sub> , credit	IFRS 3.B67 c <sub>Disclosure</sub>
Total additional liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c <sub>Disclosure</sub>
Settled liabilities, contingent liabilities recognised in business combination	(X) duration, debit	IFRS 3.B67 c <sub>Disclosure</sub>
Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) <sub>duration</sub> , debit	IFRS 3.B67 c <sub>Disclosure</sub>
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c <sub>Disclosure</sub>
Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X <sub>duration</sub> , credit	IFRS 3.B67 c <sub>Disclosure</sub>
Total increase (decrease) in contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c <sub>Disclosure</sub>
Contingent liabilities recognised in business combination at end of period	X instant, credit	IFRS 3.B67 c <sub>Disclosure</sub>
Explanation of which disclosures could not be made and reasons why they cannot be made if initial	tout	IEDO O DOO
accounting for business combination is incomplete at time financial statements are authorised for issu	e text	IFRS 3.B66 Disclosure
accounting for business combination is incomplete at time financial statements are authorised for issu [818000] Notes - Related party	e lext	IFRS 3.B00 Disclosure
	text block	IAS 24 - Disclosures Disclosure
[818000] Notes - Related party	e	
[818000] Notes - Related party  Disclosure of related party [text block]	text block	IAS 24 - Disclosures <sub>Disclosure</sub>
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity	text block	IAS 24 - Disclosures <sub>Disclosure</sub> IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub>
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity  Name of ultimate parent of group	text block text text	IAS 24 - Disclosures <sub>Disclosure</sub> IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub> IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub>
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity  Name of ultimate parent of group  Name of most senior parent entity producing publicly available financial statements	text block text text text	IAS 24 - Disclosures Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity  Name of ultimate parent of group  Name of most senior parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries	text block text text text text	IAS 24 - Disclosures Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity  Name of ultimate parent of group  Name of most senior parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries  Key management personnel compensation, short-term employee benefits	text block text text text text  X duration, debit	IAS 24 - Disclosures Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity  Name of ultimate parent of group  Name of most senior parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries  Key management personnel compensation, short-term employee benefits  Key management personnel compensation, post-employment benefits	text block text text text text text X duration, debit X duration, debit	IAS 24 - Disclosures Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 b Disclosure
[818000] Notes - Related party  Disclosure of related party [text block]  Name of parent entity  Name of ultimate parent of group  Name of most senior parent entity producing publicly available financial statements  Explanation of relationships between parent and subsidiaries  Key management personnel compensation, short-term employee benefits  Key management personnel compensation, post-employment benefits  Key management personnel compensation, other long-term employee benefits	text block text text text text X duration, debit X duration, debit X duration, debit	IAS 24 - Disclosures Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 1.138 c Disclosure, IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.13 Disclosure IAS 24.17 a Disclosure IAS 24.17 b Disclosure IAS 24.17 c Disclosure
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Description of transactions with related party	text	IAS 24.18 Disclosure
Description of nature of related party relationship	text	IAS 24.18 <sub>Disclosure</sub>
Related party transactions [abstract]		
Purchases of goods, related party transactions	X duration, debit	IAS 24.21 a Example
Revenue from sale of goods, related party transactions	X duration, credit	IAS 24.21 a <sub>Example</sub>
Purchases of property and other assets, related party transactions	X duration, debit	IAS 24.21 b <sub>Example</sub>
Sales of property and other assets, related party transactions	X duration, credit	IAS 24.21 b Example
Services received, related party transactions	X duration, debit	IAS 24.21 c <sub>Example</sub>
Revenue from rendering of services, related party transactions	X duration, credit	IAS 24.21 c <sub>Example</sub>
Leases as lessor, related party transactions	X <sub>duration</sub>	IAS 24.21 d Example
Leases as lessee, related party transactions	X <sub>duration</sub>	IAS 24.21 d Example
Transfers of research and development from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 e Example
Transfers of research and development to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 e Example
Transfers under licence agreements from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 f Example
Transfers under licence agreements to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 f Example
Transfers under finance agreements from entity, related party transactions	X <sub>duration</sub>	IAS 24.21 g Example
Transfers under finance agreements to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 g Example
Provision of guarantees or collateral by entity, related party transactions	X <sub>duration</sub>	IAS 24.21 h Example
Provision of guarantees or collateral to entity, related party transactions	X <sub>duration</sub>	IAS 24.21 h Example
Commitments made by entity, related party transactions	X <sub>duration</sub>	IAS 24.21 i Example
Commitments made on behalf of entity, related party transactions	X <sub>duration</sub>	IAS 24.21 i Example
Settlement of liabilities by entity on behalf of related party, related party transactions	X <sub>duration</sub>	IAS 24.21 j Example
Settlement of liabilities on behalf of entity by related party, related party transactions	X <sub>duration</sub>	IAS 24.21 j Example
Participation in defined benefit plan that shares risks between group entities, related		
party transactions	X <sub>duration</sub>	IAS 24.22 Example
Outstanding balances for related party transactions [abstract]		
Amounts payable, related party transactions	X instant, credit	IAS 24.18 b <sub>Disclosure</sub> , IAS 24.20 <sub>Disclosure</sub>
Amounts receivable, related party transactions	X instant, debit	IAS 24.18 b <sub>Disclosure</sub> , IAS 24.20 <sub>Disclosure</sub>
Outstanding commitments made by entity, related party transactions	X instant, credit	IAS 24.18 b <sub>Disclosure</sub>
Outstanding commitments made on behalf of entity, related party transactions	X instant, credit	IAS 24.18 b <sub>Disclosure</sub>
Explanation of terms and conditions of outstanding balances for related party transaction	text	IAS 24.18 b (i) Disclosure
Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IAS 24.18 b (ii) Disclosure
related party transaction  Provisions for doubtful debts related to outstanding balances of related party transaction	X instant, credit	IAS 24.18 c Disclosure
related party transaction  Provisions for doubtful debts related to outstanding balances of related party transaction  Expense recognised during period for bad and doubtful debts for related party transaction	X instant, credit X duration, debit	
related party transaction  Provisions for doubtful debts related to outstanding balances of related party transaction  Expense recognised during period for bad and doubtful debts for related party transaction  Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	X instant, credit X duration, debit	IAS 24.18 c Disclosure
related party transaction  Provisions for doubtful debts related to outstanding balances of related party transaction  Expense recognised during period for bad and doubtful debts for related party transaction  Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]  Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]	X instant, credit X duration, debit	IAS 24.18 c <sub>Disclosure</sub> IAS 24.18 d <sub>Disclosure</sub>
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related party transaction  Provisions for doubtful debts related to outstanding balances of related party transaction  Expense recognised during period for bad and doubtful debts for related party transaction  Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]  Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]  Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]  Separate management entities [axis]	X instant, credit X duration, debit text block table axis	IAS 24.18 c <sub>Disclosure</sub> IAS 24.18 d <sub>Disclosure</sub> IAS 24.18A <sub>Disclosure</sub> IAS 24.18A <sub>Disclosure</sub> IAS 24.18A <sub>Disclosure</sub>
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Effect of transition to IFRSs [member]	member	IFRS 1.24 Disclosure
Disclosure of comparative information prepared under previous GAAP [line items]	line items	
Equity	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IAS 1.78 e <sub>Disclosure</sub> , IFRS 1.24 a <sub>Disclosure</sub> , IFRS 1.32 a (i) <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub>
Comprehensive income	X duration, credit	IAS 1.106 a <sub>Disclosure</sub> , IAS 1.81A c <sub>Disclosure</sub> , IFRS 1.24 b <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 1.32 a (ii) <sub>Disclosure</sub>
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.28 10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Explanation of effect of transition on reported financial position	text	IFRS 1.23 <sub>Disclosure</sub>
Explanation of effect of transition on reported financial performance	text	IFRS 1.23 <sub>Disclosure</sub>
Explanation of effect of transition on reported cash flows	text	IFRS 1.23 Disclosure, IFRS 1.25 Disclosure
Description of reason why entity stopped applying IFRSs		IFRS 1.23A a Disclosure
	text	
Description of reason why entity is resuming application of IFRSs	text	IFRS 1.23A b <sub>Disclosure</sub>
Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	text	IFRS 1.23B Disclosure
Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 <sub>Disclosure</sub>
Explanation of cross-reference to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 <sub>Disclosure</sub>
Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1.29 Disclosure
Disclosure of redesignated financial assets and liabilities [abstract]		
Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 <sub>Disclosure</sub>
Redesignation [axis]	axis	IFRS 1.29 Disclosure
Redesignated [member]	member[default]	IFRS 1.29 <sub>Disclosure</sub>
Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice
Redesignated amount [member]	member	IFRS 1.29 Common practice
Disclosure of redesignated financial assets and liabilities [line items]	line items	
Redesignated financial asset as available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 1.29 Disclosure
Redesignated financial asset as at fair value through profit or loss	X instant, debit	IFRS 1.29 Disclosure
Redesignated financial liability as at fair value through profit or loss	X instant, credit	Expiry date 2021-01-01 IFRS 1.29 Disclosure
Description of redesignated financial liabilities	text	Expiry date 2021-01-01 IFRS 1.29 Disclosure
Description of redesignated financial assets	text	IFRS 1.29 <sub>Disclosure</sub>
Disclosure of fair values of items used as deemed cost [text block]	text block	IFRS 1.30 Disclosure
Disclosure of fair values of items used as deemed cost [abstract]	tont bloom	· · Disclosure
Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 Disclosure
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure
		IFRS 1.30 a Disclosure
Aggregate of fair values [member]	member[default]	
Previous GAAP [member]	member	IFRS 1.24 <sub>Disclosure</sub> , IFRS 1.29 <sub>Disclosure</sub> , IFRS 1.30 <sub>Common practice</sub>
Aggregate adjustment to carrying amounts reported under previous GAAP [member]  Disclosure of fair values of items used as deemed cost [line items]	member line items	IFRS 1.30 b Disclosure
Intangible asset fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure
Property, plant and equipment fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure
	X instant, debit	IFRS 1.30 Disclosure
Investment property fair value used as deemed cost	,	
Right-of-use asset fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure
Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X instant, debit	IFRS 1.31 a <sub>Disclosure</sub>
Aggregate deemed cost of investments for which deemed cost is fair value	X instant, debit	IFRS 1.31 b Disclosure
Aggregate adjustment to carrying amounts of investments reported under previous GAAP  Description of fact and basis on which carrying amounts determined under previous GAAP were	X instant, debit text	IFRS 1.31 c <sub>Disclosure</sub> IFRS 1.31A <sub>Disclosure</sub>
allocated if entity uses exemption in IFRS 1.D8A(b)  Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	text	IFRS 1.31B Disclosure
Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists	text	IFRS 1.31C <sub>Disclosure</sub>
Statement that comparative information does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b Disclosure
Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b Disclosure

[822100] Notes - Property, plant and equipment  Disclosure of property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [abstract]	text block	IAS 16 - Disclosure Disclosure
Disclosure of detailed information about property, plant and equipment [text block]		
Disclosure of detailed information about property, plant and equipment [abstract]		IAS 16.73 Disclosure
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 <sub>Disclosure</sub>
Classes of property, plant and equipment [axis]	axis	IAS 16.73 <sub>Disclosure</sub>
Property, plant and equipment [member]	member[default]	IAS 16.73 <sub>Disclosure</sub> , IAS 36.127 <sub>Example</sub> , IFRS 16.53 <sub>Example</sub>
Land and buildings [member]	member	IAS 16.37 b Example
Land [member]	member	IAS 16.37 a Example
Buildings [member]	member	IAS 16.37 Common practice
Machinery [member]	member	IAS 16.37 c <sub>Example</sub>
Vehicles [member]	member	IAS 16.37 Common practice
Ships [member]	member	IAS 16.37 d Example
Aircraft [member]	member	IAS 16.37 e Example
Motor vehicles [member]	member	IAS 16.37 f Example
Fixtures and fittings [member]	member	IAS 16.37 g Example
Office equipment [member]	member	IAS 16.37 h Example
Computer equipment [member]	member	IAS 16.37 Common practice
Communication and network equipment [member]	member .	IAS 16.37 Common practice
Network infrastructure [member]	member	IAS 16.37 Common practice
Bearer plants [member]	member	IAS 16.37 i Example
Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mining assets [member]	member	IAS 16.37 Common practice
Mining property [member]	member	IAS 16.37 common practice
Oil and gas assets [member]	member	IAS 16.37 Common practice
Power generating assets [member]  Leasehold improvements [member]	member	IAS 16.37 Common practice IAS 16.37 Common practice
Construction in progress [member]	member	IAS 16.37 Common practice
Owner-occupied property measured using investment property fair value model		
[member]	member	Effective 2021-01-01 IAS 16.29B Disclosure
Other property, plant and equipment [member]	member	IAS 16.37 Common practice
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure
Property, plant and equipment by operating lease status [member]	member[default]	IFRS 16.95 Disclosure
Property, plant and equipment subject to operating leases [member]	member	IFRS 16.95 Disclosure
Property, plant and equipment not subject to operating leases [member]	member	IFRS 16.95 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub> , IFRS 3.867 d <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 b <sub>Common practice</sub> , Expiry date 2021-01-01 IFRS 7.IG29 <sub>Common practice</sub>
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d <sub>Disclosure</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub>
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d <sub>Common practice</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Common practice</sub> , IAS 40.79 c <sub>Common practice</sub> , IAS 41.54 f <sub>Common practice</sub>
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry

		date 2021-01-01 IFRS 7.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG29 b <sub>Example</sub>
Disclosure of detailed information about property, plant and equipment [line items]	line items	
Measurement bases, property, plant and equipment	text	IAS 16.73 a <sub>Disclosure</sub>
Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure
Depreciation rate, property, plant and equipment	X.XX <sub>duration</sub>	IAS 16.73 c <sub>Disclosure</sub>
Useful life measured as period of time, property, plant and equipment	DUR	IAS 16.73 c <sub>Disclosure</sub>
Useful life measured in production or other similar units, property, plant and equipment	X.XX <sub>duration</sub>	IAS 16.73 c <sub>Disclosure</sub>
Description of useful life, property, plant and equipment	text	IAS 16.73 c <sub>Disclosure</sub>
Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a <sub>Disclosure</sub>
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IAS 16.77 b <sub>Disclosure</sub>
Reconciliation of changes in property, plant and equipment [abstract]		
Property, plant and equipment at beginning of period	X instant, debit	IAS 1.54 a <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub>
Changes in property, plant and equipment [abstract]		
Additions other than through business combinations, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (i) <sub>Disclosure</sub>
Acquisitions through business combinations, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (iii) <sub>Disclosure</sub>
Increase (decrease) through net exchange differences, property, plant and		IAS 16 73 o (viii)
equipment	X duration, debit	IAS 16.73 e (viii) Disclosure
Depreciation, property, plant and equipment	(X) <sub>duration</sub>	IAS 16.73 e (vii) <sub>Disclosure</sub> , IAS 16.75 a <sub>Disclosure</sub>
Impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (v) <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub>
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (vi) <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub>
Revaluation increase (decrease), property, plant and equipment	X duration, debit	IAS 16.73 e (iv) <sub>Disclosure</sub> , IAS 16.77 f <sub>Disclosure</sub>
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) <sub>duration</sub>	IAS 16.73 e (iv) Disclosure
plant and equipment	X <sub>duration</sub>	IAS 16.73 e (iv) Disclosure
Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]  Increase (decrease) through transfers, property, plant and equipment	X duration, debit	IAS 16 73 a a
Increase (decrease) through transfers from (to) investment property,	^ duration, debit	IAS 16.73 e Common practice
property, plant and equipment  Increase (decrease) through transfers from construction in progress,	X duration, debit	IAS 16.73 e Common practice
property, plant and equipment	X duration, debit	IAS 16.73 e Common practice
Increase (decrease) through other changes, property, plant and equipment	X duration, debit	IAS 16.73 e (ix) <sub>Disclosure</sub>
Total increase (decrease) through transfers and other changes, property, plant and equipment	X duration, debit	IAS 16.73 e Common practice
Disposals and retirements, property, plant and equipment [abstract]	(X) domestic and a seconditi	IAS 16.73 e (ii) <sub>Disclosure</sub>
Disposals, property, plant and equipment	(X) duration, credit	
Retirements, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice
Total disposals and retirements, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice
Decrease through classified as held for sale, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure
Decrease through loss of control of subsidiary, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice
Total increase (decrease) in property, plant and equipment	X duration, debit	IAS 16.73 e Disclosure
Property, plant and equipment at end of period	X instant, debit	IAS 1.54 a <sub>Disclosure</sub> , IAS 16.73 e <sub>Disclosure</sub>
Additional information [abstract]	v	140 40 741
Property, plant and equipment, expenditures recognised in course of its construction	X instant, debit	IAS 16.74 b Disclosure
Property, plant and equipment, temporarily idle	X instant, debit	IAS 16.79 a Example
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X instant, debit	IAS 16.79 b Example
Property, plant and equipment, assets retired from active use and not classified as held for sale  Property, plant and equipment, revaluation [abstract]	X instant, debit	IAS 16.79 c Example
Property, plant and equipment, revaluation [abstract]  Property, plant and equipment, revalued assets	X instant, debit	IAS 16.77 Disclosure
Property, plant and equipment, revalued assets, at cost	X instant, debit	IAS 16.77 e Disclosure
	X instant, debit X instant, credit	IAS 16.77 f Disclosure
Property, plant and equipment, revaluation surplus  Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 f Disclosure
Property, plant and equipment, restrictions on title	X instant, debit	IAS 16.74 a <sub>Disclosure</sub>
Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 a Disclosure
Property, plant and equipment, pledged as security	X instant, debit	IAS 16.74 a Disclosure
Contractual commitments for acquisition of property, plant and equipment	X instant, debit	IAS 16.74 c Disclosure
23 astear community for adjustion of property, plant and equipment	mstant, credit	
Compensation from third parties for items of property, plant and equipment that were impaired, lost or	X duration, credit	IAS 16.74 d <sub>Disclosure</sub>

Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.181 Disclosure, IAS 38.1301 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
[822200] Notes - Exploration for and evaluation of mineral resources		
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a <sub>Disclosure</sub>
Assets arising from exploration for and evaluation of mineral resources	X instant, debit	IFRS 6.24 b <sub>Disclosure</sub>
Liabilities arising from exploration for and evaluation of mineral resources	X instant, credit	IFRS 6.24 b <sub>Disclosure</sub>
Income arising from exploration for and evaluation of mineral resources	X <sub>duration</sub> , credit	IFRS 6.24 b <sub>Disclosure</sub>
Expense arising from exploration for and evaluation of mineral resources	X <sub>duration</sub> , debit	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating	X duration, debit	IFRS 6.24 b Disclosure
activities  Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing	X duration, debit	IFRS 6.24 b <sub>Disclosure</sub>
activities	, , , , , , , , , , , , , , , , , , , ,	
[822390] Notes - Financial instruments	toxt blook	IFRS 7 - Scope Disclosure
Disclosure of financial instruments [text block]	text block	
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.31 <sub>Disclosure</sub> , IFRS 7.35K <sub>Disclosure</sub> , IFRS 7.7 <sub>Disclosure</sub>
Disclosure of detailed information about financial instruments [abstract]		
Disclosure of detailed information about financial instruments [table]	table	IFRS 7.31 <sub>Disclosure</sub> , IFRS 7.35K <sub>Disclosure</sub> , IFRS 7.7 <sub>Disclosure</sub>
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Loan commitments [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Financial guarantee contracts [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35N b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 $_{\rm Example}$ , IFRS 7.IG20C $_{\rm Example}$ , IFRS 7.IG40B $_{\rm Example}$
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Disclosure of detailed information about financial instruments [line items]	line items	
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a <sub>Disclosure</sub>
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X instant	IFRS 7.28 b <sub>Disclosure</sub>
Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	motant	
Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example
value at initial recognition and transaction price yet to be recognised in profit or		IFRS 7.28 b <sub>Example</sub> , IFRS 7.IG14 <sub>Example</sub> IFRS 7.28 b <sub>Example</sub> , IFRS 7.IG14 <sub>Example</sub>
value at initial recognition and transaction price yet to be recognised in profit or loss  Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	
value at initial recognition and transaction price yet to be recognised in profit or loss  Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X <sub>duration</sub>	IFRS 7.28 b Example, IFRS 7.IG14 Example
value at initial recognition and transaction price yet to be recognised in profit or loss  Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  Other decreases, aggregate difference between fair value at initial recognition	X duration  X duration  X duration	IFRS 7.28 b <sub>Example</sub> , IFRS 7.IG14 <sub>Example</sub> IFRS 7.28 b <sub>Example</sub> , IFRS 7.IG14 <sub>Example</sub>

Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	X instant	IFRS 7.28 b <sub>Disclosure</sub>
Description of conclusion why transaction price was not best evidence of fair value	text	IFRS 7.28 c Disclosure
Maximum exposure to credit risk	X instant	IFRS 7.35K a <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.36 a <sub>Disclosure</sub>
Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	text	Expiry date 2021-01-01 IFRS 7.36 b Disclosure
Description of collateral held as security and other credit enhancements	text	IFRS 7.35K b <sub>Disclosure</sub>
Information about collateral held as security and other credit enhancements for credit- impaired financial assets [text block]	text block	IFRS 7.35K c <sub>Disclosure</sub>
Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	X instant	IFRS 7.36 a <sub>Disclosure</sub>
Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied		IFRS 7.36 b Disclosure
Disclosure of financial assets [text block]	text block	IFRS 7.7 Disclosure
Disclosure of financial assets [abstract]		VED 0 = =
Disclosure of financial assets [table]	table	IFRS 7.7 Disclosure
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice. IFRS 7.35H b (iii) Disclosure. IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure
Financial assets, category [member]	member[default]	IFRS 7.8 Disclosure
Financial assets at fair value through profit or loss, category [member]  Financial assets at fair value through profit or loss, designated upon initial	member	IFRS 7.8 a <sub>Disclosure</sub> IFRS 7.8 a <sub>Disclosure</sub>
recognition or subsequently, category [member]  Financial assets at fair value through profit or loss, measured as such		
in accordance with exemption for repurchase of own financial liabilities, category [member]  Financial assets at fair value through profit or loss, measured as such in	member	Effective 2021-01-01 IFRS 7.8 a Disclosure
accordance with exemption for reacquisition of own equity instruments, category [member]	member	Effective 2021-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	IFRS 7.8 a Disclosure
Financial assets available-for-sale, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 d Disclosure
Held-to-maturity investments, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 b Disclosure
Loans and receivables, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 c Disclosure
Financial assets at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category	member	IFRS 7.8 f Disclosure
[member]	member	IFRS 7.8 h <sub>Disclosure</sub>

Financial assets measured at fair value through attenues amount and us		
Financial assets measured at fair value through other comprehensive income, category [member]	member	IFRS 7.8 h <sub>Disclosure</sub>
Investments in equity instruments designated at fair value through other comprehensive income [member]	member	IFRS 7.11A c <sub>Disclosure</sub> , IFRS 7.8 h <sub>Disclosure</sub>
Disclosure of financial assets [line items]	line items	
Financial assets	X instant, debit	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Financial assets, at fair value	X instant, debit	IFRS 7.25 <sub>Disclosure</sub>
Notional amount	X instant	IAS 1.112 c Common practice
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]		
Allowance account for credit losses of financial assets at beginning of period	X instant, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure
Changes in allowance account for credit losses of financial assets [abstract]		
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X <sub>duration</sub>	Expiry date 2021-01-01 IFRS 7.16 Common practice
Utilisation, allowance account for credit losses of financial assets	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.16 Common practice
Reversal, allowance account for credit losses of financial assets	(X) <sub>duration</sub>	Expiry date 2021-01-01 IFRS 7.16 Common practice
Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.16 Common practice
Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.16 Common practice
Increase (decrease) through other changes, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.16 Common practice
Total increase (decrease) in allowance account for credit losses of financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure
Allowance account for credit losses of financial assets at end of period	X instant, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure
Impairment loss on financial assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 7.20 e Disclosure
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c <sub>Disclosure</sub>
Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG23 a <sub>Example</sub>
Description of rating agencies used	text	Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG24 b $_{\rm Example}$
Rated credit exposures	X <sub>instant</sub>	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 c Example
Unrated credit exposures	X instant	Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG24 c $_{\rm Example}$
Description of relationship between internal and external ratings	text	Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG24 d $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG25 c $_{\rm Example}$
Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG23 a Example
Description of internal credit ratings process	text	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 a Example
Description of relationship between internal and external ratings	text	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 d Example, Expiry date 2021-01-01 IFRS 7.IG25 c Example
Description of nature of counterparty	text	Expiry date 2021-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG23 b <sub>Example</sub>
Description of historical information about counterparty default rates	text	Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG23 c $_{\rm Example}$
Description of other information used to assess credit quality	text	Expiry date 2021-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG23 d <sub>Example</sub>
Disclosure of external credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG24 $_{\rm Example}$
Disclosure of external credit grades [abstract]		
Disclosure of external credit grades [table]	table	Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG24 $_{\rm Example}$
External credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a <sub>Disclosure</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date

Cascos of flancisis cosets (atts)  Cascos of flancisis cosets (atts)  Princerial cosets, date (member)  Financial cosets, date (member)  Leans to compare principle (member)  Financial cosets, date (member)  Financial cosets, date (member)  Leans to compare principle (member)  Leans to compare principle (member)  Financial cosets, date (member)  Financial cosets (			
Classes of financial secosts (arise)  Primarical secosts (			2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Financial assets, class [nember]  Mortgages [nember]  Lass to consumers [nember]  Financial assets at an experimental promoter [nember]  Lass to consumers [nember]  Financial assets the street asset [nember]  Tructure consumers [nember]  Financial assets the street asset [nember]  Financial asset the street [nember	Classes of financial assets [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Mortgages [member]  Loans to consumers [member]  Trade receivables [member]  Trade receivables [member]  Trade receivables [member]  Financial assets at fair value, class [member]  Prince [FR 7, 50, 50, 50, 50, 50, 50, 50, 50, 50, 50	Financial assets, class [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure,
Loans to consumer (member)  Loans to consumer (member)  Loans to corporate entities (member)  Index powerment (member)  Index	Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Loans to consumer (inember) member	Mortgages [member]	member	
Loans to coprocess orientees (member)  Loans to government (member)  Trade receivables (member)  Financial assets at fair value, class (member)  Financial assets at fair value, class (member)  Trading securities (member)  Derivatives (member)  Derivatives (member)  Derivatives (member)  Derivatives (member)  Derivatives (member)  Privatives contract (member)  First 7.6 Example, FFRS 7.16408 pearple  FFRS 7.6 Example, F	Loans to consumers [member]	member	
Trade receivables (member) Financial sasets at fair value, dass (member) Financial sasets (mem	Loans to corporate entities [member]	member	
Trade roccivables (member) Financial assets at fair value, class [member] Financial assets [member] Financial assets [member]  Derivatives [member] Option contract [member] Option contract [member] Futures contract [memb	Loans to government [member]	member	
Trading socurities (member)  Derivatives (member)  Derivatives (member)  Derivatives (member)  Petrus contract (member)  Currency swap contract (member)  Derivatives (member)  Currency swap contract (member)  Petrus contract (member)  Pervard cont	Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure,
Derivatives [member] member   FiRS 13.94 Ecorpte. IFRS 13.160 Ecorpte.  Option contract [member] member   AS 1.112 c Common practice   Futures contract [member] member   AS 1.112 c Common practice   Recommon practice   Marche   AS 1.112 c Common practice   Recommon   Marche   Marche   AS 1.112 c Common practice   Recommon   Marche   Marche   AS 1.112 c Common practice   Recommon   Marche   Marche   Marche   AS 1.112 c Common practice   Recommon   Marche   Marche	Financial assets at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Option contract [member] member Ms. 11.12 C common practice Futures contract [member] member Ms. 1.112 C common practice  Swap contract [member] member Ms. 1.112 C common practice  Gurrency swap contract [member] member Ms. 1.112 C common practice  Interest rate swap contract [member] member Ms. 1.112 C common practice  Interest rate swap contract [member] member Ms. 1.112 C common practice  Forward contract [member] member Ms. 1.112 C common practice  Forward contract [member] member Ms. 1.112 C common practice  Forward contract [member] member Ms. 1.112 C common practice  Forward contract [member] member Ms. 1.112 C common practice  Forward contract [member] member Ms. 1.112 C common practice  Financial assets outside scope of IFRS 7, class [member] member IFRS 7, IGA08 Example. FSR 7, IGA08 Example  Financial assets outside scope of IFRS 7, class [member] member IFRS 7, IGA08 Example. FSR 7, IGA08 Example. Expiry date 2021-01-01 IFRS 7, IGA24 Example. Expiry date 2021-01-01 IFRS 7, IGA24 Example. Expiry date 2021-01-01 IFRS 7, IGA25 Example. Expiry date 2021-01	Trading securities [member]	member	
Futures contract [member] member MS 1.112 c Common practice  Swep contract [member] member MS 1.112 c Common practice  Currency swap contract [member] member MS 1.112 c Common practice  Interest rate swap contract [member] member MS 1.112 c Common practice  Forward contract [member] member MS 1.112 c Common practice  Forward contract [member] member FRS 7.142 c Common practice  Equity investments [member] member FRS 7.142 c Common practice  Financial assets outside scope of IFRS 7, class [member] member FRS 7.142 b Decissure  Financial assets outside scope of IFRS 7, class [member] member FRS 7.142 b Decissure  Disclosure of external credit grades [line items] Expiry date 2021-01-01 IFRS 7.362 c Example. Expiry date 2021-01-01 IFRS 7.362 b Example. Expiry date 2021-01-01 IFRS 7.362 c Example. Expiry date 2021-01-01 IFRS 7.362 b Example. Expiry date 2021-01-01 IFRS 7.36 b E	Derivatives [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Swap contract [member] Currency swap contract [member] Interest rate swap contract [member] Interest rate swap contract [member] Interest rate swap contract [member] Forward contract [member] Equity investments [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets outside soop of IFRS 7, class [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [member] Financial assets at amortised cost, class [member]  Member IFRS 7, convenience [member] Financial assets at amortised cost, class [	Option contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]   member   AS 1.112 c Common practice	Futures contract [member]	member	·
Interest rate swap contract [member] member IAS 1.112 c Common practice Forward contract [member] member IAS 1.112 c Common practice Equity investments [member] member IRS 7.6 2.5 1.112 c Common practice Equity investments [member] member IRS 7.6 2.5 1.112 c Common practice Financial assets outside scope of IFRS 7, class [member] member IRS 7.6 2.5 1.112 c Common practice Financial assets outside scope of IFRS 7, class [member] member IRS 7.62 b Disclosure  Disclosure of external credit grades [tine items]  Credit exposure  X instant Expliry date 2021-01-01 IFRS 7.36 c Example. Expliry date 2021-01-01 IFRS 7.1625 b Example. Expliry date 2021-01-01 IFRS 7.36 c Example. Expliry date 2021-01-01 IFRS 7.1625 b Example. IFRS 7.1625 b Examp	Swap contract [member]	member	
Forward contract [member]  Equity investments [member]  Equity investments [member]  Financial assets outside scope of IFRS 7, class [member]  Disclosure of external credit grades [fine items]  Credit exposure  X instant  Credit exposure  X instant  Expiry date 2021-01-01 IFRS 7,62 c Example. Expiry date 2021-01-01 IFRS 7,62 c Example. Expiry date 2021-01-01 IFRS 7,625 b Example	Currency swap contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]   FRS 7.6 example.	Interest rate swap contract [member]	member	
Financial assets outside scope of IFRS 7, class [member]  Disclosure of external credit grades [line items]  A set temporary in the items  Expiry date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.36 Example. E	Forward contract [member]	member	
Disclosure of external credit grades [line items]  Credit exposure  X instant  Credit exposure  X instant  Expiry date 2021-01-01 IFRS 7.1624 a Example. Expiry date 2021-01-01 IFRS 7.1625 b Example.  Expiry date 2021-01-01 IFRS 7.1625 b Example.  Expiry date 2021-01-01 IFRS 7.1625 b Example. Expiry date 2021-01-01 IFRS 7.1625 b Example.  Expiry date 2021-01-01 IFRS 7.1625 b Example. Expiry date 2021-01-01 IFRS 7.1625 b Example.  Expiry date 2021-01-01 IFRS 7.1625 b Example. Expiry date 2021-01-01 IFRS 7.1625 b Example.  Expiry date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.36 c Example.  Expiry date 2021-01-01 IFRS 7.36 c Ex	Equity investments [member]	member	IFRS 7.6 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Credit exposure  X instant date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.1624 a Example. Expiry date 2021-01-01 IFRS 7.1625 b Example  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  table	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Credit exposure  X instant date 2021-01-01 IFRS 7.IG24 a Example. Expiry date 2021-01-01 IFRS 7.IG25 b Example  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  Internal credit grades [table]  Internal credit grades [assis]  Internal credit grades [axis]  Internal credit grades [member]  Internal cre			- Disclosure
Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [abstract]  table  Expiry date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.35 c Example. Expiry date 2021-01-01 IFRS 7.350 E	Disclosure of external credit grades [line items]		
Disclosure of internal credit grades [table]  table  Expiry date 2021-01-01 IFRS 7.36 c Example. Expiry date 2021-01-01 IFRS 7.367 c Example. Expiry date 2021-01-01 IFRS 4.396 a Disclosure IFRS 7.35M Example. Expiry date 2021-01-01 IFRS 7.360 c Example. Expiry date 2021-01-01 IFRS 7.620 c E	, .	line items	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Disclosure of internal credit grades [table]  atable date 2021-01-01 IFRS 7.1G25 Example Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example. Expiry date 2021-01-01 IFRS 7.36 C Example. Expiry date 2021-01-01 IFRS 7.36 C Example. Expiry date 2021-01-01 IFRS 7.35M Examp	Credit exposure	line items X instant	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry
Internal credit grades [axis]  axis  2021-01-01 IFRS 7.35M Example. Expiry date 2021-01-01 IFRS 7.1G20C Example. Expiry date 2021-01-01 IFRS 7.362 b Example Expiry date 2021-01-01 IFRS 7.362 b Example Expiry date 2021-01-01 IFRS 7.362 b Example. Expiry date 2021-01-01 IFRS 7.362 b Example. Expiry date 2021-01-01 IFRS 7.362 c Example. Expiry date 2021-01-01 IFRS 7.362 c Example. Expiry date 2021-01-01 IFRS 7.362 b Example. Expiry date 2021-01-01 IFRS 7.363 b Example. Expiry date 2021-01-01 IFRS 7.363 c Example. IFR	Credit exposure  Disclosure of internal credit grades [text block]	line items X instant	Expiry date 2021-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG24 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG25 b <sub>Example</sub> Expiry date 2021-01-01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG25 <sub>Example</sub>
FRS 7.35M Example, Expiry date   2021-01-01 IFRS 7.36 C Example,   FRS 7.1620C Example,   FRS 7.1620C Example,   Expiry date   2021-01-01 IFRS 7.1620C Example,   Expiry date   2021-01-01 IFRS 7.1625 b Example   Expiry date   2021-01-01 IFRS 7.36 C Example,   Expiry date   2021-01-01 IFRS 7.35M Example,   Expiry date   2021-01-01 IFRS 7.36 C Example,   Expiry date   2021-01-01 IFRS 7.1620C Example,   Expiry date   2021-01-01 IFRS 7.1625 b Example   Effective 2021-01-01 IFRS 7.1625 b Example   Effective 2021-01-01 IFRS 7.1625 b Example   Effective on first application of IFRS   9 IFRS 4.39 L b Disclosure,   IFRS 7.42 I Disclosure,   IFRS 7.40 Dis	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]	line items  X instant  text block	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example
Internal credit grades [member]  member  membe	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]	line items  X instant text block table	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date
Classes of financial assets [axis]  axis  Effective on first application of IFRS 9 IFRS 4.39 L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure  Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39 L b Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure  Financial assets at amortised cost, class [member]  Mortgages [member]  Mortgages [member]  FIRS 7.6 Example, IFRS 7.1G20B Example,	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  Internal credit grades [axis]	line items  X instant  text block  table  axis	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date
Financial assets, class [member]  member[default]  Effective on first application of IFRS 9 IFRS 4.39 L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure  Financial assets at amortised cost, class [member]  member  Mertrages [member]  Mertrages [member]  member  IFRS 7.6 Example, IFRS 7.1G20B Example,	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  Internal credit grades [axis]  Entity's total for internal credit grades [member]	line items  X instant  text block  table  axis  member[default]	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date
Mortgages [member] FRS 7.6 Example, IFRS 7.1G20B Example,	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  Internal credit grades [axis]  Entity's total for internal credit grades [member]  Internal credit grades [member]	line items  X instant  text block  table  axis  member[default]	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 17.C32 Disclosure, IFRS 7.IG20C Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  Internal credit grades [axis]  Entity's total for internal credit grades [member]  Internal credit grades [member]  Classes of financial assets [axis]	line items  X instant  text block  table  axis  member[default]  member	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.36 C Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.36 C Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.36 C Example  Effective 2021-01-01 IFRS 17.C32 Disclosure, IFRS 7.IG20C Example, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 9.120
	Credit exposure  Disclosure of internal credit grades [text block]  Disclosure of internal credit grades [abstract]  Disclosure of internal credit grades [table]  Internal credit grades [axis]  Entity's total for internal credit grades [member]  Internal credit grades [member]  Classes of financial assets [axis]  Financial assets, class [member]	line items  X instant  text block  table  axis  member[default]  member  axis	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Expiry date 2021-01-01 IFRS 17.C32 Disclosure, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example  Effective 2021-01-01 IFRS 17.C32 Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 7.42I Disclosure, IFRS 7.439 L Disclosure, IFRS 7.42I Disclosure, IFRS 7.39 Lisclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure, IFRS 7.82 a Disclosure

Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.1G20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice- IFRS 7.35H b (iii) Disclosure- IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 C Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
		IFRS 7.B2 b Disclosure
Financial assets outside scope of IFRS 7, class [member]  Disclosure of internal credit grades [line items]	member line items	Disclosure
Disclosure of internal credit grades [line items]	iirie iterris	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry
Credit exposure	X instant	date 2021-01-01 IFRS 7.IG24 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG25 b <sub>Example</sub>
Disclosure of financial liabilities [text block]	text block	IFRS 7.7 <sub>Disclosure</sub>
Disclosure of financial liabilities [abstract]		
Disclosure of financial liabilities [table]	table	IFRS 7.7 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Financial liabilities, class [member]	member[default]	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure
Financial liabilities, category [member]	member[default]	IFRS 7.8 Disclosure
Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7.8 e <sub>Disclosure</sub>
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 e <sub>Disclosure</sub>
Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 f Disclosure, IFRS 7.8 g Disclosure
Disclosure of financial liabilities [line items]	line items	VED 0 = 0 =
Financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Financial liabilities, at fair value	X instant, credit	IFRS 7.25 Disclosure
Designated loans or receivables at fair value through profit or loss [abstract]	v	
Maximum exposure to credit risk of loans or receivables	X instant	Expiry date 2021-01-01 IFRS 7.9 a Disclosure
Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	X instant	Expiry date 2021-01-01 IFRS 7.9 b Disclosure
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets  Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in	X duration, debit	Expiry date 2021-01-01 IFRS 7.9 c Disclosure
credit risk of financial assets  Increase (decrease) in fair value of loan of receivable, attributable to changes in credit risk of financial assets	X instant, debit	Expiry date 2021-01-01 IFRS 7.9 c Disclosure
receivables  Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to	X <sub>duration</sub>	Expiry date 2021-01-01 IFRS 7.9 d Disclosure  Expiry date 2021-01-01 IFRS 7.9 d Disclosure
loans or receivables	· · IIISIATII	Disclosure
Financial assets designated as measured at fair value through profit or loss [abstract]		
Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X instant	IFRS 7.9 a <sub>Disclosure</sub>
Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk	X <sub>instant</sub>	IFRS 7.9 b Disclosure
Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X duration, debit	IFRS 7.9 c Disclosure
Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X instant, debit	IFRS 7.9 c <sub>Disclosure</sub>
Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.9 d <sub>Disclosure</sub>
0.1722		=-

Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X <sub>instant</sub>	IFRS 7.9 d <sub>Disclosure</sub>
Designated financial liabilities at fair value through profit or loss [abstract]		
Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X <sub>duration</sub> , credit	IFRS 7.10A a <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.10 a <sub>Disclosure</sub>
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X instant, credit	IFRS 7.10A a <sub>Disclosure</sub> , IFRS 7.10 a <sub>Disclosure</sub>
Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X instant	IFRS 7.10A b <sub>Disclosure</sub> , IFRS 7.10 b <sub>Disclosure</sub>
Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X <sub>duration</sub>	IFRS 7.10 c <sub>Disclosure</sub>
Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	text	IFRS 7.10 c <sub>Disclosure</sub>
Amount presented in other comprehensive income realised at derecognition of financial liability	X <sub>duration</sub>	IFRS 7.10 d <sub>Disclosure</sub>
Description of methods to determine amount of changes in fair value of financial assets and financial	text	IFRS 7.11 a <sub>Disclosure</sub>
liabilities attributable to changes in credit risk  Description of reasons and relevant factors why amount of changes in fair value of financial assets and	text	IFRS 7.11 b <sub>Disclosure</sub>
financial liabilities attributable to changes in credit risk are not faithfully represented  Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	IFRS 7.11 c <sub>Disclosure</sub>
Description of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11A a <sub>Disclosure</sub>
Description of reason for using presentation alternative	text	IFRS 7.11A b Disclosure
Disclosure of fair value of investments in equity instruments designated at fair value through other	text block	IFRS 7.11A c <sub>Disclosure</sub>
comprehensive income [text block]  Disclosure of fair value of investments in equity instruments designated at fair value through other		2.55.653.6
comprehensive income [abstract]  Disclosure of fair value of investments in equity instruments designated at fair value through	table	IFRS 7.11A c <sub>Disclosure</sub>
other comprehensive income [table]  Investments in equity instruments designated at fair value through other comprehensive	axis	IFRS 7.11A c Disclosure
income [axis] Investments in equity instruments designated at fair value through other comprehensive income [member]	member[default]	IFRS 7.11A c <sub>Disclosure</sub> , IFRS 7.8 h <sub>Disclosure</sub>
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	line items	
Investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.11A c <sub>Disclosure</sub> , IFRS 7.8 h <sub>Disclosure</sub>
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	X duration, credit	IFRS 7.11A d <sub>Disclosure</sub>
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	X <sub>duration</sub> , credit	IFRS 7.11A d <sub>Disclosure</sub>
Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11A e <sub>Disclosure</sub>
Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income	text	IFRS 7.11B a <sub>Disclosure</sub>
Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	X instant, debit	IFRS 7.11B b Disclosure
Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	X duration, credit	IFRS 7.11B c <sub>Disclosure</sub>
Reclassification out of financial assets at fair value through profit or loss	X duration, credit	Expiry date 2021-01-01 IFRS 7.12 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.12A a <sub>Disclosure</sub>
Reclassification into financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.12 Disclosure
Reclassification out of available-for-sale financial assets	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.12A a <sub>Disclosure</sub>
Reclassification into available-for-sale financial assets	X duration, debit	Expiry date 2021-01-01 IFRS 7.12 Disclosure
Reclassification out of held-to-maturity investments	X duration, credit	Expiry date 2021-01-01 IFRS 7.12 Disclosure
Reclassification into held-to-maturity investments	X duration, debit	Expiry date 2021-01-01 IFRS 7.12 Disclosure
Reclassification out of loans and receivables	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 7.12 Disclosure
Reclassification into loans and receivables	X duration, debit	Expiry date 2021-01-01 IFRS 7.12 Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X instant, debit	Expiry date 2021-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X instant, debit	Expiry date 2021-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, carrying amount	X instant, debit	Expiry date 2021-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, at fair value	X instant, debit	Expiry date 2021-01-01 IFRS 7.12A b Disclosure
Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date 2021-01-01 IFRS 7.12A c Disclosure
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12A d Disclosure
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X duration, credit	Expiry date 2021-01-01 IFRS 7.12A d Disclosure
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12A e Disclosure
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	X duration, credit	Expiry date 2021-01-01 IFRS 7.12A e Disclosure

Compare on profit or loss	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss		
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comprehensive income into measured at amortised cost Reclassification of financial assests out of measured at fair value through other comprehensive income into measured at fair value through profit or loss into measured at fair value through other income Reclassification of financial assests out of measured at fair value through profit or loss into measured at fair value through other comprehensive income Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category Fair value of financial assests reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category Fair value of financial assests reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category Fair value gain (toss) that would have been recognised in profit or loss if financial assests had not been reclassified out of fair value through other comprehensive income category into amortised cost category Fair value of financial assests reclassified out of fair value through other comprehensive income category into amortised cost category Fair value of financial assests reclassified out of fair value through other comprehensive income  Fair value of financial assests reclassified out of fair value through other comprehensive income  Fair value of financial assests reclassified out of fair value through other comprehensive income  Fair value of financial assests reclassified out of fair value through other comprehensive income  Fair value of financial assests reclassified out of fair value through other comprehensive income  Fair value of financial assests reclassified out of fair value through other comprehensive income  Fair value of financial assests and financial isabilities [text block]  Disclosure of offsetting of financial assests [text block]  Di		X <sub>duration</sub>	IFRS 7.12B c <sub>Disclosure</sub>
Reclassification of financial assets out of measured at fair value through profit or loss in measured at fair value through profit or loss into measured at fair value through profit or loss into measured at fair value through other comprehensive income  Effective interest rate determined on date of reclassification for assets reclassified out of fair value through other comprehensive income category into amortised cost or fair value through other comprehensive income category into amortised cost or fair value through other comprehensive income category.  Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category.  Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through other comprehensive income category into amortised cost category.  Disclosure of offsetting of financial assets [text block]  Disclosure of offsetting of financial assets [text block]  Types of financial	comprehensive income into measured at amortised cost	X <sub>duration</sub>	IFRS 7.12B c <sub>Disclosure</sub>
measured at fair value through other comprehensive income  Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through content of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category  Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category  Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category  Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified  Fair value of financial assets reclassified out of fair value through other comprehensive income  Fair value of financial assets reclassified out of fair value through other comprehensive income  Fair value of financial assets reclassified out of fair value through other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value of financial assets reclassified out of fair value through other comprehensive income  Fair value of financial assets fair reclassified out of fair value through other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (loss) that would have been recognised in other comprehensive income  Fair value gain (l	comprehensive income into measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.12B c <sub>Disclosure</sub>
through profit or loss category into amortised cost or fair value through other comprehensive income category Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through other comprehensive income category Fair value of financial assets reclassified out of fair value through other comprehensive income reclassified on the work of fair value through other comprehensive income reclassified on the work of fair value of financial assets reclassified out of fair value through other comprehensive income reclassified on the work of fair value of financial assets reclassified out of fair value through other comprehensive income reclassified on the work of fair value of financial assets reclassified out of fair value through other comprehensive income reclassified on the comprehensive inc	measured at fair value through other comprehensive income	X <sub>duration</sub>	IFRS 7.12B c <sub>Disclosure</sub>
amortised cost or fair value through other comprehensive income category  Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category  Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified  Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through other comprehensive income category into amortised cost category  Fair value gain (loss) that would have been recognised in other comprehensive income category into amortised cost category  Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets (loss)  Disclosure of offsetting of financial assets and financial liabilities (lext block)  Disclosure of offsetting of financial assets (lext block)  Disclosure of offsetting of financial assets (lext block)  Disclosure of offsetting of financial assets (label)  Types of financial assets (label)  Types of financial assets, type [member]  Financial assets, type [member]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties (member)  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements or financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements or financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements or financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements or financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or financial assets subject to o	through profit or loss category into amortised cost or fair value through other comprehensive income	X.XX instant	IFRS 7.12C a <sub>Disclosure</sub>
cost or fair value through other comprehensive income category  Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified  Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category  Fair value of financial assets reclassified out of fair value through other comprehensive income (ategory into amortised cost category)  Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified  Disclosure of offsetting of financial assets and financial liabilities [text block]  Disclosure of offsetting of financial assets [text block]  Types of financial assets [text block]  Types of financial assets, type [member]  Financial assets, type [member]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements of financial assets subject	amortised cost or fair value through other comprehensive income category	X <sub>duration</sub> , credit	IFRS 7.12C b Disclosure
reclassified  Aduration, credit FRS 7.12D D Disclosure  Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category  Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified  Disclosure of offsetting of financial assets and financial liabilities [text block]	cost or fair value through other comprehensive income category	X instant, debit	IFRS 7.12D a <sub>Disclosure</sub>
category into amortised cost category  Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified  Disclosure of offsetting of financial assets and financial liabilities [text block]  Disclosure of offsetting of financial assets [text block]  Types of financial assets [axis]  Types of financial assets [axis]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements or similar agreements or offsetting.  Gross financial liabilities (text block)  text block  IFRS 7.13C Disclosure  IFRS 7.13C a Disclosure  IFRS 7.13C a Disclosure  IFRS 7.13C a Disclosure  IFRS 7.13C b Disclosure  IFRS 7.13C b Disclosure  IFRS 7.13C b Disclosure	reclassified	X duration, credit	
assets had not been reclassified  Disclosure of offsetting of financial assets and financial liabilities [text block]  Disclosure of offsetting of financial assets [text block]  Types of financial assets and table [text block]  Types of fisating financial assets and fin	category into amortised cost category	,	
Disclosure of offsetting of financial assets and financial liabilities [text block]  Disclosure of offsetting of financial assets [text block]  Disclosure of offsetting of financial assets [abstract]  Disclosure of offsetting of financial assets [table]  Types of financial assets [axis]  Financial assets [axis]  Example [Financial assets [axis]]  Counterparties [axis]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Items Ite	assets had not been reclassified		
Disclosure of offsetting of financial assets [abstract]  Disclosure of offsetting of financial assets [table]  Types of financial assets [axis]  Financial assets, type [member]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [asset subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting, (X) instant, debit  Types of financial assets [asset subject to offsetting, enforceable master netting arrangements or similar agreements [asset subject to offsetting, enforceable master netting arrangements or similar agreements [asset subject to offsetting, enforceable master netting arrangements or similar agreements [asset subject to offsetting, enforceable master netting [asset subject to offsetting, enforceable [asset subject to offsetting, en	·		liabilities <sub>Disclosure</sub>
Disclosure of offsetting of financial assets [table]  Types of financial assets [axis]  Financial assets, type [member]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting, (X) instant, debit  IFRS 7.13C Disclosure  IFRS 7.852 Disclosure  IFRS 7.853 Disclosure  IFRS 7.854 Disclosure  IFRS 7.855 Disclosure			Disclosure
Types of financial assets [axis]  Financial assets, type [member]  Counterparties [axis]  Counterparties [member]  IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure  Counterparties [member]  IFRS 7.B52 Disclosure  Counterparties [member]  Individually insignificant counterparties [member]  Individually insignificant counterparties [member]  Individually insignificant counterparties [member]  IFRS 7.B52 Disclosure		table	IFRS 7 13C Displacement
Financial assets, type [member]  Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  IFRS 7.B52 Disclosure	·		
Counterparties [axis]  Counterparties [member]  Individually insignificant counterparties [member]  Individually insignificant counterparties [member]  Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting, (X) instant, debit  IFRS 7.13C a Disclosure			
Counterparties [member] member[default] IFRS 7.B52 Disclosure  Individually insignificant counterparties [member] member IFRS 7.B52 Disclosure  Disclosure of offsetting of financial assets [line items] line items  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit IFRS 7.13C b Disclosure			
Individually insignificant counterparties [member] member IFRS 7.B52 Disclosure  Disclosure of offsetting of financial assets [line items] line items  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit IFRS 7.13C b Disclosure			
Disclosure of offsetting of financial assets [line items]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit  IFRS 7.13C to Disclosure		member[default]	
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit IFRS 7.13C a Disclosure	Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure
similar agreements [abstract]  Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit IFRS 7.13C a Disclosure	Disclosure of offsetting of financial assets [line items]	line items	
arrangements or similar agreements in statement of financial position [abstract]  Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit  IFRS 7.13C a Disclosure	similar agreements [abstract]		
arrangements or similar agreements  A instant, debit in 18 7 . 130 a Disclosure  Gross financial liabilities set off against financial assets subject to offsetting,  (X) instant, debit in 18 7 . 130 a Disclosure	arrangements or similar agreements in statement of financial position [abstract]		
(A) instant gradit IFRO (15)(1) Displaying	arrangements or similar agreements	X instant, debit	IFRS 7.13C a <sub>Disclosure</sub>
	·	(X) instant, credit	IFRS 7.13C b <sub>Disclosure</sub>

Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X instant, debit	IFRS 7.13C c <sub>Disclosure</sub>
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]		
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d (i) Example, IFRS 7.IG40D Example
Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d (ii) Example, IFRS 7.IG40D Example
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d <sub>Disclosure</sub>
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, debit	IFRS 7.13C e <sub>Disclosure</sub>
Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure
Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure
Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C <sub>Disclosure</sub>
Disclosure of offsetting of financial liabilities [abstract]		
Disclosure of offsetting of financial liabilities [table]	table	IFRS 7.13C Disclosure
Types of financial liabilities [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial liabilities, type [member]	member[default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Counterparties [axis]	axis	IFRS 7.B52 Disclosure
Counterparties [member]	member[default]	IFRS 7.B52 Disclosure
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure
	line items	II NO 1:352 Disclosure
Disclosure of offsetting of financial liabilities [line items]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	ine items	
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, credit	IFRS 7.13C a <sub>Disclosure</sub>
Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	(X) instant, debit	IFRS 7.13C b <sub>Disclosure</sub>
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X instant, credit	IFRS 7.13C c <sub>Disclosure</sub>
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]		
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.13C d (i) Example, IFRS 7.IG40D Example
Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  Total amounts subject to enforceable master netting arrangement or similar	(^) instant, debit	IFRS 7.13C d (ii) Example, IFRS 7.IG40D Example
agreement not set off against financial liabilities  Net financial liabilities subject to offsetting, enforceable master netting	(X) instant, debit	IFRS 7.13C d <sub>Disclosure</sub>
arrangements or similar agreements  Description of rights of set-off associated with financial liabilities subject to enforceable master	X instant, credit	IFRS 7.13C e <sub>Disclosure</sub>
netting arrangement or similar agreement  Description of measurement differences for financial liabilities subject to offsetting, enforceable	text	IFRS 7.13E Disclosure
master netting arrangements or similar agreements  Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting	text	IFRS 7.B42 Disclosure
arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure
Financial assets pledged as collateral for liabilities or contingent liabilities	X instant, debit	IFRS 7.14 a <sub>Disclosure</sub>
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b <sub>Disclosure</sub>
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 a <sub>Disclosure</sub>
Collateral sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 b <sub>Disclosure</sub>
Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 b Disclosure
Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 c <sub>Disclosure</sub>
Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 Disclosure
Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a <sub>Disclosure</sub>
Loans payable in default	X instant, credit	IFRS 7.18 b <sub>Disclosure</sub>
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.18 c <sub>Disclosure</sub>
Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.19 <sub>Disclosure</sub>
Loans payable in breach which permitted lender to demand accelerated repayment	X instant, credit	IFRS 7.19 Disclosure

Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for	text	IFRS 7.19 Disclosure
issue		Disclosure
Income, expense, gains or losses of financial instruments [abstract]  Gains (losses) on financial instruments [abstract]		
Gains (losses) on financial assets at fair value through profit or loss, designated upon initial		
recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X <sub>duration</sub> , credit	IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial assets at fair value through profit or loss	X <sub>duration</sub> , credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) <sub>Disclosure</sub>
Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration</sub> , credit	IFRS 7.20 a (i) <sub>Disclosure</sub>
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X <sub>duration</sub> , credit	IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial liabilities at fair value through profit or loss	X <sub>duration</sub> , credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on held-to-maturity investments	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (iii) Disclosure
Gains (losses) on loans and receivables	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (iv) Disclosure
. ,		
Gains (losses) on available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (ii) Disclosure
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date 2021-01-01 IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sub>Disclosure</sub>
Reclassification adjustments on available-for-sale financial assets, before tax	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IAS 1.92 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sub>Disclosure</sub>
Gains (losses) on financial liabilities at amortised cost	X duration, credit	IFRS 7.20 a (v) Disclosure
Gains (losses) on financial assets at amortised cost	X duration, credit	IFRS 7.20 a (vi) Disclosure
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (vii) <sub>Disclosure</sub>
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X duration, debit	IAS 1.92 <sub>Disclosure</sub> , IFRS 7.20 a (viii) <sub>Disclosure</sub>
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]		
Interest income for financial assets not at fair value through profit or loss	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.20 b Disclosure
Interest expense for financial liabilities not at fair value through profit or loss	X duration, debit	IFRS 7.20 b Disclosure
Interest revenue for financial assets measured at amortised cost	X duration, credit	IFRS 7.20 b Disclosure
Interest revenue for financial assets measured at fair value through other comprehensive		
income	X duration, credit	IFRS 7.20 b <sub>Disclosure</sub>
Fee income and expense [abstract]		
Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 c (i) Disclosure
Fee income (expense) arising from trust and fiduciary activities	X <sub>duration</sub> , credit	IFRS 7.20 c (ii) Disclosure
Fee income arising from financial assets not at fair value through profit or loss	X <sub>duration</sub> , credit	IFRS 7.20 c (i) Disclosure
Fee expense arising from financial liabilities not at fair value through profit or loss	X duration, debit	IFRS 7.20 c (i) Disclosure
Interest income on impaired financial assets accrued [abstract]	, 3001	
Interest income on impaired financial assets accrued	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 d Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	duration, credit	. , Disclosure
Gains arising from derecognition of financial assets measured at amortised cost	X duration, credit	IFRS 7.20A Disclosure
Losses arising from derecognition of financial assets measured at amortised cost	(X) duration, debit	IFRS 7.20A Disclosure
		-
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa <sub>Disclosure</sub>
Description of reason for derecognition of financial assets measured at amortised cost	text	IFRS 7.20A Disclosure
Disclosure of hedge accounting [text block]	text block	Expiry date 2021-01-01 IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [text block]	text block	Expiry date 2021-01-01 IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [abstract]		
Disclosure of detailed information about hedges [table]	table	Expiry date 2021-01-01 IFRS 7.22 Disclosure
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure

Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24B <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub>
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub>
Disclosure of detailed information about hedges [line items]	line items	
Description of type of hedge	text	Expiry date 2021-01-01 IFRS 7.22 a Disclosure
Description of financial instruments designated as hedging instruments	text	Expiry date 2021-01-01 IFRS 7.22 b Disclosure
Financial instruments designated as hedging instruments, at fair value	X instant	Expiry date 2021-01-01 IFRS 7.22 b Disclosure
Description of nature of risks being hedged	text	Expiry date 2021-01-01 IFRS 7.22 c Disclosure
Description of periods when cash flows expected to occur	text	Expiry date 2021-01-01 IFRS 7.23 a Disclosure
Description of periods when cash flows affect profit or loss	text	Expiry date 2021-01-01 IFRS 7.23 a Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	IFRS 7.23F <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 b <sub>Disclosure</sub>
Gains (losses) on hedging instrument, fair value hedges	X duration, credit	Expiry date 2021-01-01 IFRS 7.24 a (i) Disclosure
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X duration, credit	Expiry date 2021-01-01 IFRS 7.24 a (ii) Disclosure
, , ,		Expiry date 2021-01-01 IFRS 7.24 b Disclosure
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X duration, credit	
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X duration, credit	Expiry date 2021-01-01 IFRS 7.24 c Disclosure
Disclosure of general hedge accounting [text block]	text block	IFRS 7 - Hedge accounting Disclosure
Description of cross-reference to disclosures about hedge accounting presented outside financial statements	text	IFRS 7.21B Disclosure
Disclosure of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A Disclosure
Disclosure of risk management strategy related to hedge accounting [abstract]		IEDS 7 224
Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7.22A Disclosure
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure- Effective 2021-01-01 IFRS 17.125 Disclosure- Effective 2021-01-01 IFRS 17.127 Disclosure- Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure- IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure <sup>1</sup> Effective 2021-01-01 IFRS 17.125 Disclosure <sup>2</sup> Effective 2021-01-01 IFRS 17.127 Disclosure <sup>3</sup> Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure <sup>3</sup> IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example

Risk diversification effect [member]	member	IFRS 7.32 Common practice
Disclosure of risk management strategy related to hedge accounting [line items]	line items	
Explanation of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A <sub>Disclosure</sub>
Description of hedging instruments used to hedge risk exposures and how they are used	text	IFRS 7.22B a <sub>Disclosure</sub>
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	text	IFRS 7.22B b <sub>Disclosure</sub>
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	IFRS 7.22B c <sub>Disclosure</sub>
Information about how entity determined risk component designated as hedged item [text block]	text block	IFRS 7.22C a <sub>Disclosure</sub>
Information about how designated risk component relates to hedged item in its entirety [text block]	text block	IFRS 7.22C b <sub>Disclosure</sub>
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	IFRS 7.23C b (i) Disclosure
Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	text	IFRS 7.23C b (ii) <sub>Disclosure</sub>
Indication of how frequently hedging relationships are discontinued and restarted	text	IFRS 7.23C b (iii) Disclosure
Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	text	IFRS 7.24D <sub>Disclosure</sub>
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7.23A Disclosure
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	IFRS 7.23A <sub>Disclosure</sub>
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Commodity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Prepayment risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Hedging instruments [axis]	axis	IFRS 7.23A <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub>
Hedging instruments [member]	member[default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure

Maturity [axis]	axis	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Not later than three months [member]	member	IAS 1.112 c <sub>Common practice</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG28 a <sub>Example</sub>
Not later than one month [member]	member	IFRS 7.B11 a <sub>Example</sub> , IFRS 7.B35 a <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one month and not later than three months [member]	member	IFRS 7.B11 b <sub>Example</sub> , IFRS 7.B35 b <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2021-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2021-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG28 d <sub>Example</sub>
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 e <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 f <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years and not later than four years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
[member]		

Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	line items	
Nominal amount of hedging instrument	X.XX instant	IFRS 7.23B a <sub>Disclosure</sub> , IFRS 7.24A d <sub>Disclosure</sub>
Average price of hedging instrument	X.XX instant	IFRS 7.23B b Disclosure
Average rate of hedging instrument	X.XX instant	IFRS 7.23B b <sub>Disclosure</sub>
Description of sources of hedge ineffectiveness expected to affect hedging relationship	text	IFRS 7.23D <sub>Disclosure</sub>
Description of sources of hedge ineffectiveness that emerged in hedging relationship	text	IFRS 7.23E Disclosure
Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	text	IFRS 7.23E Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	IFRS 7.23F <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 b <sub>Disclosure</sub>
Disclosure of detailed information about hedging instruments [text block]	text block	IFRS 7.24A <sub>Disclosure</sub>
Disclosure of detailed information about hedging instruments [abstract]		
Disclosure of detailed information about hedging instruments [table]	table	IFRS 7.24A <sub>Disclosure</sub>
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure; IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Commodity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Prepayment risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Residual value risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure IFRS 7.24A Disclosure, IFRS 7.24B Disclosure IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24B <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub>
Cash flow hedges [member]	member	IAS 39.86 b <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24B <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub>

Hedges of net investment in foreign operations [member]	member	IAS 39.86 c <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24B <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub>
Hedging instruments [axis]	axis	IFRS 7.23A <sub>Disclosure</sub> , IFRS 7.24A <sub>Disclosure</sub>
Hedging instruments [member]	member[default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Disclosure of detailed information about hedging instruments [line items]	line items	
Hedging instrument, assets	X instant, debit	IFRS 7.24A a Disclosure
Hedging instrument, liabilities	X instant, credit	IFRS 7.24A a Disclosure
Description of line item in statement of financial position that includes hedging instrument	text	IFRS 7.24A b <sub>Disclosure</sub>
Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X <sub>duration, credit</sub>	IFRS 7.24A c <sub>Disclosure</sub>
Nominal amount of hedging instrument	X.XX instant	IFRS 7.23B a Disclosure, IFRS 7.24A d Disclosure
Disclosure of detailed information about hedged items [text block]	text block	IFRS 7.24B Disclosure
Disclosure of detailed information about hedged items [abstract]		
Disclosure of detailed information about hedged items [table]	table	IFRS 7.24B Disclosure
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure- IFRS 7.24A Disclosure- IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure

Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure, IFRS 7.24C Disclosure
Hedged items [axis]	axis	IFRS 7.24B <sub>Disclosure</sub>
Hedged items [member]	member[default]	IFRS 7.24B <sub>Disclosure</sub>
Disclosure of detailed information about hedged items [line items]	line items	
Hedged item, assets	X instant, debit	IFRS 7.24B a (i) Disclosure
Hedged item, liabilities	X instant, credit	IFRS 7.24B a (i) Disclosure
Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	X instant, debit	IFRS 7.24B a (ii) Disclosure
Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X instant, credit	IFRS 7.24B a (ii) Disclosure
Description of line item in statement of financial position that includes hedged item	text	IFRS 7.24B a (iii) Disclosure
Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X duration, credit	IFRS 7.24B a (iv) <sub>Disclosure</sub> , IFRS 7.24B b (i) <sub>Disclosure</sub>
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	X instant, debit	IFRS 7.24B a (v) Disclosure
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	X instant, credit	IFRS 7.24B a (v) <sub>Disclosure</sub>
Reserve of cash flow hedges, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure
Reserve of exchange differences on translation, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure
Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X instant, credit	IFRS 7.24B b (iii) Disclosure
Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X instant, credit	IFRS 7.24B b (iii) Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	text block	IFRS 7.24C Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	table	IFRS 7.24C Disclosure
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure <sup>1</sup> Effective 2021-01-01 IFRS 17.125 Disclosure <sup>2</sup> Effective 2021-01-01 IFRS 17.127 Disclosure <sup>2</sup> Effective 2021-01-01 IFRS 17.128 a Disclosure <sup>2</sup> IFRS 7.21C Disclosure <sup>2</sup> , IFRS 7.33 Disclosure <sup>2</sup> IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 7.21C Disclosure, IFRS 7.33 Disclosure IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Commodity price risk [member]	member	IFRS 7.40 a <sub>Example</sub> , IFRS 7.IG32 <sub>Example</sub>
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example

Risk devertication feet, plentierly  Fig. 12 decrees. PTC 13-05 comps.  Types of hedges [said]  Fig. 12 decrees. PTC 13-05 comps.  Fig. 12 decrees. PTC 13-0			IFD0 7 40 - IFD0 7 1000
Types of harges (soled)  Hoogas (monthard)  Fair value bridges	Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Process   Proc	Risk diversification effect [member]	member	·
Hedges [monthot]   monthof/dataut]   FRS 7.44 Checkenser   FRS 7.4	Types of hedges [axis]	axis	IFRS 7.24A <sub>Disclosure</sub> , IFRS 7.24B <sub>Disclosure</sub> ,
Cash flow hodges (member)  Residues of nat investment in foreign operations (member)  Disclosure of information about amounts that effected statement of comprehensive income as result of heady executing the items]  Gain (lose) on hedge ineffectiveness prolapsed in other comprehensive income as result of heady executing the items]  Gain (lose) on hedge ineffectiveness recognised in other comprehensive income as result of heady executing the items  Gain (lose) on hedge ineffectiveness recognised in other comprehensive income in statement of comprehensive income in statement on coath flow hedges for which hedged fature cuth flow in statement on coath flow hedges for which hedged fature cuth flow in the statement on hedges of red investments in foreign operations, and coath statement on coath flow hedges for which hedged flow and investments on the statement of coath flow hedges for which hedged flow and investments on the statement of coath flow hedges for which hedged flow and investments of the statement of coath flow hedges for which hedged flow and investments of the	Hedges [member]	member[default]	IFRS 7.24A Disclosure, IFRS 7.24B Disclosure,
Hedges of net investment in furgin operations (number)  Disclosure of information about amounts that affected statement of comprohensive income as result of hedge accounting light herms!  Gain (loss) on hodge ineffectiveness recognised in other comprohensive income as result of hedge accounting light herms!  Gain (loss) on hodge ineffectiveness recognised in other comprohensive income as result of hedge accounting light herms!  First 7240 and (loss) on hodge ineffectiveness recognised in other comprohensive income float grain (loss) on hodge ineffectiveness recognised in other comprohensive income float grain (loss) on hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised hodge ineffectiveness compand in other comprohensive income float includes recognised and includes recognised and includes recognised and recognis	Fair value hedges [member]	member	IFRS 7.24B <sub>Disclosure</sub> , IFRS 7.24C <sub>Disclosure</sub>
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Gains (losses) on cash flow hodges, net of tax  A duration, cred.  A d	Total gain (loss) on hedge ineffectiveness	X duration, credit	IFRS 7.24C a (i) Disclosure
Gains (losses) on cash flow hedges, net of tax  Gains (losses) on hedges of not investments in foreign operations, net of tax  Reclassification adjustments on cash flow hedges, net of tax  Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer specied to occur, not of tax  Reclassification adjustments on cash flow hedges for which hedged future cash flow set no longer specied to occur, not of tax  Reclassification adjustments on cash flow hedges for which hedged flow cash flow are no longer specied to occur, not of tax  Reclassification adjustments on cash flow hedges for which hedged flow cash flow are no longer specied to occur, not of tax  Reclassification adjustments on cash flow hedges for which hedged flow and flow are not longer specied to occur, not of tax  Reclassification adjustments on cash flow hedges for which hedged flow and flow are not longer specied to occur, not of tax  Reclassification adjustments on cash flow hedges for which hedged flow and flow hedges for the flow hedges for which hedged flow and flow hedges for the flow hedges for which hedged flow and flow hedges for the flow hedges for which hedged flow and flow hedges for the flow hedges for which hedged flow and flow hedges for the flow hedges for which hedged flow and flow hedges for the flow hedges flow and flow hedges for the flow flow hedges flow and flow hedges for the flow flow flow flow flow flow flow flow		text	IFRS 7.24C a (ii) <sub>Disclosure</sub> , IFRS 7.24C b (iii) <sub>Disclosure</sub>
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through profit or loss [line items]  Reconciliation of nominal amount of credit derivative [abstract]  Credit derivative, nominal amount at beginning of period  Changes in nominal amount of credit derivative [abstract]  Total increase (decrease) in credit derivative, nominal amount  Credit derivative, nominal amount at end of period  Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at no of period  Credit derivative, fair value at no of period  Credit derivative, fair value at end of period  Credit derivative, fair value at end of period  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value  through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  Fair value of financial instrument on discontinuation of measurement at fair value  Fair value of financial instrument on discontinuation of measurement at fair value  Teres 7.24G c Disclosure  X instant, debit  Fas 7.24G c Disclosure  X instant, debit  Fas 7.24G c Disclosure		member[default]	IFRS 7.24G <sub>Disclosure</sub>
Credit derivative, nominal amount at beginning of period  Changes in nominal amount of credit derivative [abstract]  Total increase (decrease) in credit derivative, nominal amount  Credit derivative, nominal amount at end of period  Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  TRS 7.24G a Disclosure  X duration, debit  IFRS 7.24G a Disclosure  X duration, credit  IFRS 7.24G b Disclosure  IFRS 7.24G c Disclosure  X instant, debit  IFRS 7.24G c Disclosure		line items	
Changes in nominal amount of credit derivative [abstract]  Total increase (decrease) in credit derivative, nominal amount  X duration  IFRS 7.24G a Disclosure  Credit derivative, nominal amount at end of period  Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  X duration, debit  IFRS 7.24G a Disclosure  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  X instant, debit  IFRS 7.24G a Disclosure  X duration, debit  IFRS 7.24G a Disclosure  X instant, debit  IFRS 7.24G b Disclosure  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value Terms 7.24G c Disclosure  X instant, debit  IFRS 7.24G c Disclosure  X instant, debit  IFRS 7.24G c Disclosure  IFRS 7.24G c Disclosure	Reconciliation of nominal amount of credit derivative [abstract]		
Total increase (decrease) in credit derivative, nominal amount  Credit derivative, nominal amount at end of period  Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit  IFRS 7.24G a Disclosure  X duration, debit  IFRS 7.24G a Disclosure  X duration, debit  IFRS 7.24G b Disclosure  X instant, debit  IFRS 7.24G c Disclosure	Credit derivative, nominal amount at beginning of period	X instant	IFRS 7.24G a <sub>Disclosure</sub>
Credit derivative, nominal amount at end of period  Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Credit derivative, fair value at end of period  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit  IFRS 7.24G a Disclosure  X duration, credit  IFRS 7.24G b Disclosure  X instant, debit  IFRS 7.24G c Disclosure	Changes in nominal amount of credit derivative [abstract]		
Reconciliation of fair value of credit derivative [abstract]  Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit instant, debit if RS 7.24G to Disclosure  X instant, debit if RS 7.24G to Disclosure	Total increase (decrease) in credit derivative, nominal amount	X <sub>duration</sub>	IFRS 7.24G a <sub>Disclosure</sub>
Credit derivative, fair value at beginning of period  Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  TRS 7.24G a Disclosure  IFRS 7.24G a Disclosure  IFRS 7.24G b Disclosure  X instant, debit  IFRS 7.24G c Disclosure  X instant, debit  IFRS 7.24G c Disclosure  IFRS 7.24G C Disclosure	Credit derivative, nominal amount at end of period	X instant	IFRS 7.24G a <sub>Disclosure</sub>
Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  TRS 7.24G a Disclosure  IFRS 7.24G b Disclosure  X instant, debit  IFRS 7.24G c Disclosure  X instant, debit  IFRS 7.24G c Disclosure  IFRS 7.24G c Disclosure	Reconciliation of fair value of credit derivative [abstract]		
Changes in fair value of credit derivative [abstract]  Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  TRS 7.24G a Disclosure  IFRS 7.24G b Disclosure  X instant, debit  IFRS 7.24G c Disclosure  X instant, debit  IFRS 7.24G c Disclosure  IFRS 7.24G c Disclosure	Credit derivative, fair value at beginning of period	X instant, debit	IFRS 7.24G a Disclosure
Credit derivative, fair value at end of period  Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit  IFRS 7.24G a Disclosure  IFRS 7.24G c Disclosure	Changes in fair value of credit derivative [abstract]		
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit  IFRS 7.24G b Disclosure  IFRS 7.24G C Disclosure	Total increase (decrease) in credit derivative, fair value	X duration, debit	IFRS 7.24G a <sub>Disclosure</sub>
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit  IFRS 7.24G b Disclosure  IFRS 7.24G C Disclosure	Credit derivative, fair value at end of period	X instant, debit	IFRS 7.24G a Disclosure
through profit or loss because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value  X instant, debit  IFRS 7.249 C Disclosure	Gain (loss) on designation of financial instrument as measured at fair value through		
A instant gradit IFRO / 2417 (i Displayura		X instant, debit	IFRS 7.24G c <sub>Disclosure</sub>
		X instant, credit	IFRS 7.24G c Disclosure

Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	X <sub>instant</sub>	IFRS 7.24G c <sub>Disclosure</sub>
Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	text block	Expiry date 2021-01-01 IFRS 7.30 Disclosure
Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	text	Expiry date 2021-01-01 IFRS 7.30 a Disclosure
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	Expiry date 2021-01-01 IFRS 7.30 b Disclosure
Information about market for financial instruments	text	Expiry date 2021-01-01 IFRS 7.30 c Disclosure
Information about whether and how entity intends to dispose of financial instruments	text	Expiry date 2021-01-01 IFRS 7.30 d Disclosure
• •	lexi	
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	Expiry date 2021-01-01 IFRS 7.30 e Disclosure
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X instant	Expiry date 2021-01-01 IFRS 7.30 e Disclosure
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X duration, credit	Expiry date 2021-01-01 IFRS 7.30 e Disclosure
Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.B6 <sub>Disclosure</sub>
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure
Disclosure of nature and extent of risks arising from financial instruments [abstract]		
Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.33 <sub>Disclosure</sub> , IFRS 7.34 <sub>Disclosure</sub>
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure- Effective 2021-01-01 IFRS 17.125 Disclosure- Effective 2021-01-01 IFRS 17.127 Disclosure- Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure- IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure- Effective 2021-01-01 IFRS 17.125 Disclosure- Effective 2021-01-01 IFRS 17.127 Disclosure- Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure- IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
		IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member	
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	
Description of exposure to risk	text	IFRS 7.33 a <sub>Disclosure</sub>
Description of objectives, policies and processes for managing risk	text	IFRS 7.33 b Disclosure
Methods used to measure risk	text	IFRS 7.33 b <sub>Disclosure</sub>
Description of changes in exposure to risk	text	IFRS 7.33 c Disclosure
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Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 c <sub>Disclosure</sub>
Description of changes in methods used to measure risk	text	IFRS 7.33 c <sub>Disclosure</sub>
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure
Description of concentrations of risk	text	IFRS 7.34 c <sub>Disclosure</sub>
Description of how management determines concentrations	text	IFRS 7.B8 a <sub>Disclosure</sub>
Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure
Risk exposure associated with instruments sharing characteristic	X <sub>instant</sub>	IFRS 7.B8 c <sub>Disclosure</sub>
Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a <sub>Disclosure</sub>
Disclosure of credit risk [text block]	text block	IAS 1.10 e Common practice, IFRS 7 - Credit
Description of cross-reference to disclosures about credit risk presented outside financial	text	risk Disclosure  IFRS 7.35C Disclosure
statements  Explanation of credit risk management practices and how they relate to recognition and	text block	
measurement of expected credit losses [text block] Information on how entity determined whether credit risk of financial instruments has		IFRS 7.35F Disclosure
increased significantly since initial recognition	text	IFRS 7.35F a Disclosure
Information about entity's definitions of default	text	IFRS 7.35F b <sub>Disclosure</sub>
Information on how instruments were grouped if expected credit losses were measured on collective basis	text	IFRS 7.35F c <sub>Disclosure</sub>
Information on how entity determined that financial assets are credit-impaired financial assets	text	IFRS 7.35F d <sub>Disclosure</sub>
Information on entity's write-off policy	text	IFRS 7.35F e <sub>Disclosure</sub>
Information on how requirements for modification of contractual cash flows of financial assets have been applied	text	IFRS 7.35F f <sub>Disclosure</sub>
Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	text block	IFRS 7.35G Disclosure
Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	text	IFRS 7.35G a (i) Disclosure
Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition	text	IFRS 7.35G a (ii) Disclosure
Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	text	IFRS 7.35G a (iii) Disclosure
Description of how forward-looking information has been incorporated into determination of expected credit losses	text	IFRS 7.35G b Disclosure
Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	text	IFRS 7.35G c <sub>Disclosure</sub>
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	text block	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub>
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	table	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub>
Classes of financial instruments [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35K <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.36 <sub>Disclosure</sub>
Financial instruments, class [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35K <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.36 <sub>Disclosure</sub>
Loan commitments [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Financial guarantee contracts [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Trade receivables [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35H b (iii) <sub>Disclosure</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Type of measurement of expected credit losses [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
12-month expected credit losses [member]	member	IFRS 7.35H a <sub>Disclosure</sub> , IFRS 7.35M a <sub>Disclosure</sub>
Lifetime expected credit losses [member]	member	IFRS 7.35H b Disclosure, IFRS 7.35M b Disclosure
Endante expedied diedit 105565 [member]	Member	IFRS 7.35H Example, IFRS 7.35I Example,
Method of assessment of expected credit losses [axis]	axis	IFRS 7.IG20B Example

Method of assessment of expected credit losses [member]	member[default]	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Expected credit losses individually assessed [member]	member	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Expected credit losses collectively assessed [member]	member	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Credit impairment of financial instruments [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Financial instruments not credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure
Financial instruments credit-impaired [member]	member	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c <sub>Disclosure</sub> , IFRS 7.35M c <sub>Disclosure</sub>
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) Disclosure, IFRS 7.35M b (ii) Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1629 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 b Example
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	line items	
Financial assets at beginning of period	X instant, debit	IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example
Increase (decrease) in financial assets [abstract]		
Increase (decrease) through transfers, financial assets	X duration, debit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I d <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Decrease through derecognition, financial assets	(X) duration, credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I c <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Increase through origination or purchase, financial assets	X duration, debit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I a <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Decrease through write-off, financial assets	(X) <sub>duration, credit</sub>	IFRS 7.35H <sub>Example</sub> , IFRS 7.35l c <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Increase (decrease) through changes in models or risk parameters, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.IG20B Example
Increase (decrease) through modification of contractual cash flows, financial assets  Increase (decrease) through foreign exchange and other movements, financial	X duration, debit	IFRS 7.35l b Example
assets [abstract]	V	JEDO Z OSLI
Increase (decrease) through foreign exchange, financial assets	X duration, debit	IFRS 7.35H Example, IFRS 7.IG20B Example
Increase (decrease) through other movements, financial assets	X duration, debit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Total increase (decrease) through foreign exchange and other movements, financial assets	X duration, debit	IFRS 7.35H <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Total increase (decrease) in financial assets	X duration, debit	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub>
Financial assets at end of period	X instant, debit	IFRS 7.25 <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X instant, credit	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		
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Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I d <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	(X) duration, debit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I c <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I a <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35I b Example
Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.35H <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub>
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X instant, credit	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	X <sub>duration</sub> , credit	IFRS 7.35H c <sub>Disclosure</sub>
Explanation of reasons for changes in loss allowance for financial instruments	text	IFRS 7.B8D Example
Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	text	IFRS 7.35I Disclosure
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	X duration, debit	IFRS 7.35J a <sub>Disclosure</sub>
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	X duration, credit	IFRS 7.35J a <sub>Disclosure</sub>
Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount	X instant, debit	IFRS 7.35J b <sub>Disclosure</sub>
Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	X instant, debit	IFRS 7.35L <sub>Disclosure</sub>
Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	text	IFRS 7.B8H <sub>Disclosure</sub>
Disclosure of credit risk exposure [text block]	text block	IFRS 7.35M <sub>Disclosure</sub>
Disclosure of credit risk exposure [abstract]		
Disclosure of credit risk exposure [table]	table	IFRS 7.35M <sub>Disclosure</sub>
External credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Probability of default [axis]	axis	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub>
Entity's total for probability of default [member]	member[default]	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub>

Probability of default [member]	member	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub>
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure
Loan commitments [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Financial guarantee contracts [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Trade receivables [member]	member	IAS 1.112 c Common practice: IFRS 7.35H b (iii) Disclosure: IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35N b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35N b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Type of measurement of expected credit losses [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
12-month expected credit losses [member]	member	IFRS 7.35H a <sub>Disclosure</sub> , IFRS 7.35M a <sub>Disclosure</sub>
Lifetime expected credit losses [member]	member	IFRS 7.35H b <sub>Disclosure</sub> , IFRS 7.35M b <sub>Disclosure</sub>
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Method of assessment of expected credit losses [member]	member[default]	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Expected credit losses individually assessed [member]	member	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Expected credit losses collectively assessed [member]	member	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Credit impairment of financial instruments [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Financial instruments not credit-impaired [member]	member	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Financial instruments credit-impaired [member]	member	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c $_{\mbox{\scriptsize Disclosure}},$ IFRS 7.35M c $_{\mbox{\scriptsize Disclosure}}$
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) <sub>Disclosure</sub> , IFRS 7.35M b (ii) <sub>Disclosure</sub>
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross	axis member[default]	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.351 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]		IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 7.351 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1629 Common practice IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 7.351 Disclosure, IFRS 7.351 Disclosure, Expiry date 2021-01-01 IFRS 7.371 b Example, Expiry date 2021-01-01 IFRS 7.375 b Example, Expiry date
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]  Accumulated impairment [member]	member[default] member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.50 Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 7.35I Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1G29 a Example IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.35N Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]	member[default] member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 7.35I Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1G29 a Example IAS 16.73 d Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.67 d Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.1G29 Dexample, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.390 b Example, Expiry date 2021-01-01 IFRS 7.390 b Example, Expiry date 2021-01-01 IFRS 7.390 b Example
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]  Accumulated impairment [member]	member[default] member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 7.35I Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 38.90 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021

Exposure to credit risk on loan commitments and financial guarantee contracts	X instant, credit	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure
Disclosure of provision matrix [text block]	text block	IFRS 7.35N <sub>Example</sub>
Disclosure of provision matrix [abstract]		
Disclosure of provision matrix [table]	table	IFRS 7.35N <sub>Example</sub>
Classes of financial instruments [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35K <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Financial instruments, class [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35K <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.36 <sub>Disclosure</sub>
Loan commitments [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Financial guarantee contracts [member]	member	IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.B8E <sub>Disclosure</sub>
Trade receivables [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35H b (iii) <sub>Disclosure</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Lease receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Past due status [axis]	axis	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub>
Past due status [member]	member[default]	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub>
Current [member]	member	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub> , IFRS 7.IG20D <sub>Example</sub>
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than three months [member]	member	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub> , IFRS 7.IG20D <sub>Example</sub>
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 3.867 d Disclosure, IAS 41.54 f Disclosure, IAS 41.55 Disclosure, IAS 41.54 f Disclosure, IAS 41.55 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 b Example
Disclosure of provision matrix [line items]	line items	
Financial assets	X instant, debit	IFRS 7.25 <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>

	X XX instant	IFRS 7.35N Example, IFRS 7.IG20D Example
Expected credit loss rate  Disclosure of financial assets that are either past due or impaired [text block]	X.XX <sub>instant</sub> text block	Expiry date 2021-01-01 IFRS 7.37 Disclosure
Disclosure of financial assets that are either past due or impaired [text block]  Disclosure of financial assets that are either past due or impaired [abstract]	text block	Expriy data 2021 of a first first pisciosure
Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2021-01-01 IFRS 7.37 Disclosure
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35H b (iii) <sub>Disclosure</sub> , IFRS 7.35M b (iii) <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>
Financial assets at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b <sub>Disclosure</sub>
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 Disclosure
Entity's total for impairment of financial assets [member]	member[default]	Expiry date 2021-01-01 IFRS 7.37 Disclosure
Financial assets neither past due nor impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 Common practice
Financial assets past due but not impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Disclosure
Financial assets impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 Common practice
Financial assets individually assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7.37 b Disclosure
Financial assets individually assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7.37 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.351 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1629 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice: IAS 38.118 c Common practice: IAS 40.79 c Common practice: IAS 41.54 f Common practice: IFRS 3.B67 d Disclosure: IFRS 7.35H Disclosure: IFRS 7.35N Example: Expiry date 2021-01-01 IFRS 7.37 b Example: Expiry date 2021-01-01 IFRS 7.IG29 b Example

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Past due status [axis]	axis	IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice
Past due status [member]	member[default]	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub>
Current [member]	member	IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than three months [member]	member	IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Disclosure of financial assets that are either past due or impaired [line items]	line items	
Financial assets	X instant, debit	IFRS 7.25 <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35M <sub>Example</sub>
Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 a Disclosure
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 b Disclosure
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 c Example
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X instant, debit	Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 c Example
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a <sub>Disclosure</sub>
Assets obtained by taking possession of collateral or calling on other credit enhancements	X instant, debit	IFRS 7.38 a <sub>Disclosure</sub>
Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	text block	IFRS 7.38 b Disclosure
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a <sub>Disclosure</sub>
Disclosure of maturity analysis for non-derivative financial liabilities [abstract]		
Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a <sub>Disclosure</sub>
Maturity [axis]	axis	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sub>Example</sub>
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2021-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2021-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date
	mombol	2021-01-01 IFRS 7.IG28 d <sub>Example</sub>

Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 e <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than two years and not later than three years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years and not later than five years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 f <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items	
Non-derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 a <sub>Disclosure</sub>
Gross lease liabilities	X instant, credit	IFRS 16.58 Disclosure, IFRS 7.B11D a Example
Bank borrowings, undiscounted cash flows	X instant, credit	IFRS 7.B11D Example, IFRS 7.IG31A Example
Trade and other payables, undiscounted cash flows	X instant, credit	IFRS 7.B11D Example, IFRS 7.IG31A Example
Bonds issued, undiscounted cash flows	X instant, credit	IFRS 7.B11D Example, IFRS 7.IG31A Example
Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7.39 b Disclosure
Disclosure of maturity analysis for derivative financial liabilities [abstract]		
Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7.39 b <sub>Disclosure</sub> IAS 1.61 <sub>Disclosure</sub> , IFRS 15.120 b (i) <sub>Disclosure</sub> ,
Maturity [axis]	axis	IFRS 1.01 Disclosure, IFRS 13.120 b (I) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 <sub>Disclosure</sub> , IFRS 15.120 b (i) <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 <sub>Example</sub>
	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than one year [member]		
Not later than one year [member]  Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example
	member	IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example
Not later than three months [member]		IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A Example
Not later than three months [member]  Not later than one month [member]	member	IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example IFRS 7.B11 a Example, IFRS 7.B35 a Example, IFRS 7.IG31A Example IFRS 7.B11 b Example, IFRS 7.B35 b Example,

Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2021-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2021-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG28 d <sub>Example</sub>
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 e <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 f <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Disclosure of maturity analysis for derivative financial liabilities [line items]	line items	
Derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 b Disclosure
Prices specified in forward agreements to purchase financial assets for cash	X instant, credit	IFRS 7.B11D b Example
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X instant, credit	IFRS 7.B11D c <sub>Example</sub>
Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X instant, credit	IFRS 7.B11D d <sub>Example</sub>
Gross loan commitments	X instant, credit	IFRS 7.B11D e Example
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c Disclosure
Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	text block	IFRS 7.B11E Disclosure
Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E Disclosure
Maturity [axis]	axis	IAS 1.61 <sub>Disclosure</sub> , IFRS 15.120 b (i) <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , IFRS 7.42E e <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub>
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure,

		IFDC 7 22D a IFDC 7 D44
		IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a <sub>Example</sub> , IFRS 7.B35 a <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one month and not later than three months [member]	member	IFRS 7.B11 b <sub>Example</sub> , IFRS 7.B35 b <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sub>Example</sub>
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2021-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2021-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG28 d <sub>Example</sub>
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 e <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 f <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 g <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items	
Financial assets held for managing liquidity risk	X instant, debit	IFRS 7.B11E <sub>Disclosure</sub>
Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7.39 Common practice
Disclosure of financial instruments by type of interest rate [abstract]		,
Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member[default]	IFRS 7.39 Common practice
Floating interest rate [member]	member	IFRS 7.39 Common practice
Fixed interest rate [member]	member	IFRS 7.39 Common practice

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Disclosure of financial instruments by type of interest rate [line items]	line items	1500 7.05 IEDO 7.0511
Financial assets	X instant, debit	IFRS 7.25 <sub>Disclosure</sub> , IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub>
Financial liabilities	X instant, credit	IFRS 7.25 <sub>Disclosure</sub>
Disclosure of detailed information about borrowings [text block]	text block	IFRS 7.7 Common practice
Disclosure of detailed information about borrowings [abstract]		
Disclosure of detailed information about borrowings [table]	table	IFRS 7.7 Common practice
Borrowings by name [axis]	axis	IFRS 7.7 Common practice
Borrowings by name [member]	member[default]	IFRS 7.7 Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member[default]	IFRS 7.39 Common practice
Floating interest rate [member]	member	IFRS 7.39 Common practice
Fixed interest rate [member]	member	IFRS 7.39 Common practice
Range [axis]	axis	IFRS 13.86 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Disclosure of detailed information about borrowings [line items]	line items	
Borrowings	X instant, credit	IAS 1.55 Common practice
Notional amount	X instant	IAS 1.112 c Common practice
Borrowings, interest rate	X.XX instant	IFRS 7.7 Common practice
Borrowings, interest rate basis	text	IFRS 7.7 Common practice
Borrowings, adjustment to interest rate basis	X.XX instant	IFRS 7.7 Common practice
Borrowings, maturity	text	IFRS 7.7 Common practice
Borrowings, original currency	text	IFRS 7.7 Common practice
Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b <sub>Disclosure</sub>
Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c <sub>Disclosure</sub>
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	s text	IFRS 7.40 c <sub>Disclosure</sub>
Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 a <sub>Disclosure</sub>
Description of objective of method used and limitations that may result in information not fully reflectin fair value of assets and liabilities involved	lexi	IFRS 7.41 b Disclosure
Value at risk	X instant	IFRS 7.41 Common practice
Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 <sub>Disclosure</sub>
Disclosure of transfers of financial assets [text block]	text block	IFRS 7 - Transfers of financial assets Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7.42D <sub>Disclosure</sub>
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	1 4-61-	IEDS 7 42D
Disclosure of transferred financial assets that are not derecognised in their entirety [table		IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [member]  Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	member[default] line items	IFRS 7.42D Disclosure
items]  Description of nature of transferred financial assets that are not derecognised in their entirety	text	IFRS 7.42D a <sub>Disclosure</sub>
Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS 7.42D b <sub>Disclosure</sub>
Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities		IFRS 7.42D c <sub>Disclosure</sub>
Fair value of transferred financial assets (associated financial liabilities) that are not		
derecognised in their entirety [abstract]		IFRS 7.42D d <sub>Disclosure</sub>

No that values of assessment intended inablatives No that values of assessment intended inablatives No that values of the analysis of the control of the con		00	IEDO 7 40D 1
Anisotate disclibite that entity contrains to encognize Associated inclibite that entity contrains to encognize Associated inclibite that entity contrains to encognize Associated inclibite that entity contrains to encognize the entity of th	Fair value of associated financial liabilities	(X) instant, credit	IFRS 7.42D d <sub>Disclosure</sub>
Available failabilities that entity continues to recognise (Chipmal seasts before horseles)  Apreciated stabilities that entity continues to investigate to extent of cratinality involvement. A seast, such 1985 7400 footstorum. PRS 7400 foot		X instant, debit	
Original season before transfer Assess that strilly continues to recognise to extent of continuing involvement Associated liabilities that entity continues to recognise to extent of continuing involvement Disclosure of continuing involvement in derecognised financial seased plots block] Disclosure of continuing involvement in derecognised financial seased plots block Continuing involvement in derecognised financial seased plots block Continuing involvement in derecognised financial seased plots block Continuing involvement in derecognised financial seased by type of instrument [analy Types of instrument [member] Purchased call others planshord] Purchased call others planshord Disclosure of continuing involvement in derecognised financial assets by type of instrument [analy Types of unstrument in derecognised financial assets by type of instrument [analy Types of unstrument in derecognised financial assets by type of instrument [analy Types of unstrument in derecognised financial assets by type of instrument [analy Types of unstrument in derecognised financial assets [analy Types of unstrument in derecognised financial assets [analy First 783 passets First 7,6408 pass	Assets that entity continues to recognise	X instant, debit	IFRS 7.42D e <sub>Disclosure</sub>
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Income from continuing involvement in derecognised financial assets  Expense from continuing involvement in derecognised financial assets cumulatively recognised  Explanation when greatest transfer activity took place  Explanation when greatest transfer activity took place  Explanation when greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [tabtle]  Maturity [axis]  FIRS 7.426 b Disclosure  IFRS 7.426 c (ii) Disclosure  IFRS 7.426 c (iii) Disclosure  IFRS 7.426 e Disclosure  IFRS 7.42E e Disclosure  IFRS 1.120 b (i) Disclosure-  IFRS 1.120 b (ii) Disclosure-  IFRS 1.120 b (ii) Disclosure-  IFRS 1.120 b (ii) Disclosure-  IFRS 1.120 b (iii) Dis	Gain (loss) of derecognised financial assets at date of transfer	X duration, credit	IFRS 7.42G a <sub>Disclosure</sub>
Expense from continuing involvement in derecognised financial assets  Expense from continuing involvement in derecognised financial assets cumulatively recognised  Explanation when greatest transfer activity took place  Explanation when greatest transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transfered assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [taxt block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee assets [taxt block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee assets [table]  Maturity [axis]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Ainstant, debit  IFRS 7.426 b Disclosure  IFRS 7.426 c (ii) Disclosure  IFRS 7.426 c (iii)	Income from continuing involvement in derecognised financial assets	X duration, credit	IFRS 7.42G b <sub>Disclosure</sub>
Expense from continuing involvement in derecognised financial assets cumulatively recognised  Explanation when greatest transfer activity took place  Gain (loss) from transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transfere in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transfere in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transfere in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transfere in respect of transferred assets [text block]  IFRS 7.42E e Disclosure  IFRS 7.42E e Disclosure  IFRS 7.42E e Disclosure  IFRS 16.94 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 17.120 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure, IFRS 16.97 Disclosure, IFRS 7.42E e Disclosure, IFRS 7	· · · · · · · · · · · · · · · · · · ·	X instant, credit	IFRS 7.42G b Disclosure
recognised  Explanation when greatest transfer activity took place  Gain (loss) from transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferre in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abted]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]  IFRS 7.42E e Disclosure  IFRS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.97 Disclosure, IFRS 16.97 Disclosure, IFRS 16.97 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 16.91 Disclosure, IFRS 16.91 Disclosure, IFRS 16.91 Disclosure, IFRS 16.91 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS	Expense from continuing involvement in derecognised financial assets	X duration, debit	IFRS 7.42G b Disclosure
Explanation when greatest transfer activity took place  Gain (loss) from transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]  ### IFRS 7.42E e Disclosure  ### IFRS 7.42E e Disclosure  ### IFRS 1.61 Disclosure  ### IFRS 1.61 Disclosure  ### IFRS 1.61 Disclosure  ### IFRS 1.62 Disclosure  ### IFRS 1.62 Disclosure  ### IFRS 1.63 Disclosure  ### IFRS 1.63 Disclosure  ### IFRS 1.63 Disclosure  ### IFRS 1.63 Disclosure  ### IFRS 7.23B a Disclosure  ### IFRS 7.23B a Disclosure  ### IFRS 1.64 Disclosure  ### IFRS 1.64 Disclosure  ### IFRS 1.65 Disclosure  ##	, ,	X instant dobit	IFRS 7.42G b Disclosure
Gain (loss) from transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferred assets [abstract]  Maturity [axis]  Maturity [axis]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Aggregated time bands [member]  Adjustion, debit advantance activity analysis of undiscounted cash outflows to repurchase derecognised text block assets [laxis [laxis ] [laxis		,	
Proceeds from transfer activity during period representing greatest transfer activity  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]  ### IFRS 7.42E e Disclosure  ### IF			
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]  IFRS 7.42E e Disclosure  IFRS 15.120 b (i) Disclosure, IFRS 16.97 Disclosure, IFRS 16.97 Disclosure, IFRS 16.97 Disclosure, IFRS 17.109 Disclosure, IFRS 17.109 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 7.43E b Disclosure, IFRS 16.97 Disclosure, IFRS 17.109 Disclosure, IFRS 1	Gain (loss) from transfer activity during period representing greatest transfer activity	X duration, credit	
financial assets or amounts payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]  IFRS 7.42E e Disclosure  IFRS 16.97 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 17.109 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 7.42E e Disclosure, IFRS 16.94 Disclosure, IFRS 16.94 Disclosure, IFRS 16.94 Disclosure, IFRS 7.42E e Disclosu	Proceeds from transfer activity during period representing greatest transfer activity	X duration, debit	IFRS 7.42G c (iii) <sub>Disclosure</sub>
financial assets or amounts payable to transferee in respect of transferred assets [abstract]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]  IFRS 7.42E e Disclosure  IFRS 15.120 b (i) Disclosure- IFRS 16.94 Disclosure- IFRS 16.94 Disclosure- IFRS 16.94 Disclosure- IFRS 16.94 Disclosure- IFRS 17.102 Disclosure- Effective 2021-01-01 IFRS 17.102 Disclosure- Effective 2021-01-01 IFRS 17.132 b Disclosure- IFRS 7.23B a Disclosure- IFRS 7.811 Example  Aggregated time bands [member]  member[default]  member[default]  member[default]  member[default]  first 7.23B a Disclosure- IFRS 17.32 b Disclosure- Effective 2021-01-01 IFRS 17.132 b Disclosure- Effective 2021-01-01 IFRS 17.109 Disclosure- Effective 2021-01-01 IFRS 17.109 Disclosure- Effective 2021-01-01 IFRS 17.109 Disclosure- Effective 2021-01-01 IFRS 17.132 b Disclosure- E		text block	IFRS 7.42E e <sub>Disclosure</sub>
financial assets or amounts payable to transferee in respect of transferred assets [table]  IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.97 Disclosure, IFRS 16.94 Disclosure, IFRS 16.94 Disclosure, IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.24E e Disclosure, IFRS 7.811 Example  Aggregated time bands [member]  Aggregated time bands [member]  member[default]  IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 7.24E e Disclosure, IFRS 7.25B a Disclosure, IFRS 7.42E e Discl	· · ·		
IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example  IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.811 Example,  Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.811 Example,		table	IFRS 7.42E e <sub>Disclosure</sub>
IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure,  Aggregated time bands [member]  member[default]  Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure,  IFRS 7.23B a Disclosure, IFRS 7.B11 Example,	Maturity [axis]	axis	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
	Aggregated time bands [member]	member[default]	IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> ,

Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Not later than three months [member]	member	IAS 1.112 c Common practice, Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-01 IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a <sub>Example</sub> , IFRS 7.B35 a <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 c Example, Expiry date 2021-01-01 IFRS 7.IG28 b Example, IFRS 7.IG31A Example
Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.B11 Example, IFRS 7.B35 d Example, Expiry date 2021-01-01 IFRS 7.IG28 c Example, IFRS 7.IG31A Example
Later than one year [member]	member	IAS 1.61 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.37 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG28 d <sub>Example</sub>
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 e <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than five years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 f <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example
Types of instrument [member]	member[default]	IFRS 7.B33 Example
Written put options [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Purchased call options [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Guarantees [member]	member	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 <sub>Example</sub>
Types of transfer [member]	member[default]	IFRS 7.B33 Example
Securities lending [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Factoring of receivables [member]	member	IFRS 7.B33 Example
Securitisations [member]	member	IFRS 7.B33 Example

Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	line items	
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d <sub>Disclosure</sub>
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d <sub>Disclosure</sub>
Disclosure of financial assets at date of initial application of IFRS 9 [text block]	text block	IFRS 7.42I Disclosure
Disclosure of financial assets at date of initial application of IFRS 9 [abstract]		
Disclosure of financial assets at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure: IFRS 7.421 Disclosure: IFRS 7.6 Disclosure: IFRS 9.7.2.34 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Loans to corporate entities [member]	member	IAS 1.112 c Common practice, IFRS 7.6 Example, IFRS 7.IG20C Example
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Currency swap contract [member]	member	IAS 1.112 c Common practice
Interest rate swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial assets at date of initial application of IFRS 9 [line items]	line items	- Disclosure
Financial assets, measurement category immediately before initial application of IFRS 9	text	IFRS 7.42I a <sub>Disclosure</sub>
Financial assets, carrying amount immediately before initial application of IFRS 9	X instant, debit	IFRS 7.42I a Disclosure
Financial assets, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42l b Disclosure
Financial assets, carrying amount immediately after initial application of IFRS 9	X instant, debit	IFRS 7.42l b Disclosure
Financial assets previously designated at fair value through profit or loss but no longer so	,	
designated, initial application of IFRS 9  Financial assets previously designated at fair value through profit or loss reclassified	X instant, debit	IFRS 7.42I c <sub>Disclosure</sub>
due to requirements of IFRS 9, initial application of IFRS 9  Financial assets previously designated at fair value through profit or loss reclassified	X instant, debit	IFRS 7.42I c Disclosure  IFRS 7.42I c Disclosure
voluntarily, initial application of IFRS 9	X instant, debit	
Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	text block	IFRS 7.42I Disclosure
Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]		IFD0 7 401
Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Financial liabilities, class [member]	member[default]	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b <sub>Disclosure</sub>
Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	line items	
Financial liabilities, measurement category immediately before initial application of IFRS 9	text	IFRS 7.42I a <sub>Disclosure</sub>
Financial liabilities, carrying amount immediately before initial application of IFRS 9	X instant, credit	IFRS 7.42I a <sub>Disclosure</sub>
Financial liabilities, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42I b Disclosure
Financial liabilities, carrying amount immediately after initial application of IFRS 9	X instant, credit	IFRS 7.42l b Disclosure
Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X instant, credit	IFRS 7.42l c <sub>Disclosure</sub>

Financial liabilities previously designated at fair value through profit or loss	<b>V</b>	IEDS 7 421 0
reclassified due to requirements of IFRS 9, initial application of IFRS 9	X instant, credit	IFRS 7.42I c <sub>Disclosure</sub>
Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X instant, credit	IFRS 7.42I c Disclosure
Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	text	IFRS 7.42J a <sub>Disclosure</sub>
Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9	text	IFRS 7.42J b <sub>Disclosure</sub>
Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	X instant, debit	IFRS 7.42L a <sub>Disclosure</sub>
Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X instant, debit	IFRS 7.42L b <sub>Disclosure</sub>
Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X instant, credit	IFRS 7.42L a <sub>Disclosure</sub>
Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	X instant, credit	IFRS 7.42L b <sub>Disclosure</sub>
Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	X instant, debit	IFRS 7.42M a <sub>Disclosure</sub>
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9	X duration, credit	IFRS 7.42M b <sub>Disclosure</sub>
Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X instant, debit	IFRS 7.42M a <sub>Disclosure</sub>
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X duration, credit	IFRS 7.42M b <sub>Disclosure</sub>
Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9		IFRS 7.42N a <sub>Disclosure</sub>
Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	X <sub>duration</sub> , credit	IFRS 7.42N b Disclosure
Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	X instant, credit	IFRS 7.42M a <sub>Disclosure</sub>
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	X duration, credit	IFRS 7.42M b Disclosure
Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	X.XX instant	IFRS 7.42N a <sub>Disclosure</sub>
Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	X duration, credit	IFRS 7.42N b <sub>Disclosure</sub>
Explanation of initial application of impairment requirements for financial instruments [text block]	text block	IFRS 7.42P <sub>Disclosure</sub>
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element	X instant, debit	IFRS 7.42R <sub>Disclosure</sub>
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features	X instant, debit	IFRS 7.42S <sub>Disclosure</sub>
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9.7.2.34 <sub>Disclosure</sub>
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]		
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9.7.2.34 <sub>Disclosure</sub>
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure; IFRS 7.421 Disclosure; IFRS 7.6 Disclosure; IFRS 9.7.2.34 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Mortgages [member]	member	IFRS 7.6 Example, IFRS 7.IG20B Example, IFRS 7.IG40B Example
Loans to consumers [member]	member	IFRS 7.6 Example, IFRS 7.IG20C Example, IFRS 7.IG40B Example
Loans to corporate entities [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.6 <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub>
Loans to government [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice, IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example
Financial assets at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice

Currency swap contract [member]	member .	IAS 1.112 c Common practice
Interest rate swap contract [member]	member .	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]  Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with	member line items	IFRS 7.B2 b <sub>Disclosure</sub>
negative compensation [line items]  Financial assets affected by amendments to IFRS 9 for prepayment features with negative		IFRS 9.7.2.34 a Disclosure
compensation, measurement category immediately before applying amendments  Financial assets affected by amendments to IFRS 9 for prepayment features with negative		IFRS 9.7.2.34 a Disclosure
Financial assets affected by amendments to IFRS 9 for prepayment features with negative		IFRS 9.7.2.34 b Disclosure
compensation, measurement category after applying amendments  Financial assets affected by amendments to IFRS 9 for prepayment features with negative		IFRS 9.7.2.34 b Disclosure
Financial assets that were designated as measured at fair value through profit or loss		
before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X instant, debit	IFRS 9.7.2.34 c <sub>Disclosure</sub>
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d <sub>Disclosure</sub>
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9.7.2.34 <sub>Disclosure</sub>
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9.7.2.34 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial liabilities, class [member]	member[default]	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub>
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b <sub>Disclosure</sub>
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items	
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a Disclosure
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X instant, credit	IFRS 9.7.2.34 a <sub>Disclosure</sub>
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	text	IFRS 9.7.2.34 b <sub>Disclosure</sub>
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments Financial liabilities that were designated as measured at fair value through profit or loss	X instant, credit	IFRS 9.7.2.34 b <sub>Disclosure</sub>
before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X instant, credit	IFRS 9.7.2.34 c <sub>Disclosure</sub>
Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d <sub>Disclosure</sub>
[823000] Notes - Fair value measurement		
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 <sub>Disclosure</sub>
Disclosure of fair value measurement of assets [abstract]		
Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 36.126 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Other equity securities [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub>
Debt securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Dept securities [member]	member	17.5 13.94 Example, IFRS 13.1E00 Example

		1500 to 0.4
Hedge fund investments [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Investment property [member]	member	IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Non-current assets held for sale [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 5.38 Common practice
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of assets [line items]	line items	
Assets	X instant, debit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub>
Description of reasons for fair value measurement, assets	text	IFRS 13.93 a <sub>Disclosure</sub>
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	text	IFRS 13.93 c <sub>Disclosure</sub>
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period  Description of reacons for transfers out of Level 2 into Level 1 of fair value hierarchy.	X duration	IFRS 13.93 c <sub>Disclosure</sub>
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	text	IFRS 13.93 c <sub>Disclosure</sub>
Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	IFRS 13.93 c <sub>Disclosure</sub> , IFRS 13.93 e (iv) <sub>Disclosure</sub> , IFRS 13.95 <sub>Disclosure</sub>
Description of valuation techniques used in fair value measurement, assets	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of inputs used in fair value measurement, assets	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d <sub>Disclosure</sub>
Reconciliation of changes in fair value measurement, assets [abstract]		
Assets at beginning of period	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Changes in fair value measurement, assets [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]		
assa. sassa.	X <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]  Gains (losses) recognised in other comprehensive income on exchange		
differences, fair value measurement, assets  Gains (losses) recognised in other comprehensive income excluding	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
exchange differences, fair value measurement, assets  Total gains (losses) recognised in other comprehensive income including	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
exchange differences, fair value measurement, assets  Purchases, fair value measurement, assets	X duration X duration, debit	IFRS 13.93 e (ii) Disclosure IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure
Transfers out of Level 3 of fair value hierarchy, assets	(X) duration, credit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, assets	X duration, debit	IFRS 13.93 e Disclosure
Assets at end of period	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (i) <sub>Disclosure</sub>
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) <sub>Disclosure</sub>
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) <sub>Disclosure</sub>

Statement that there were no transfers between Level 1 and Level 2 of fair value		IFDC 42.02 a
hierarchy, assets	text	IFRS 13.93 c Common practice
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	text	IFRS 13.93 c Common practice, IFRS 13.93 e (iv) Common practice
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	X <sub>duration</sub> , credit	IFRS 13.93 f <sub>Disclosure</sub>
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, assets	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (i) <sub>Example</sub>
Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (ii) <sub>Example</sub>
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (iii) <sub>Example</sub>
Description of frequency and methods for testing procedures of pricing models, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 b <sub>Example</sub>
Description of process for analysing changes in fair value measurements, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 c <sub>Example</sub>
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 d <sub>Example</sub>
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 e <sub>Example</sub>
Description of fact that highest and best use of non-financial asset differs from current use	text	IFRS 13.93 i <sub>Disclosure</sub>
Description of reason why non-financial asset is being used in manner different from highest and best use	text	IFRS 13.93 i <sub>Disclosure</sub>
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	text block	IFRS 13.94 <sub>Disclosure</sub>
Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure
Description of nature of class of assets measured at fair value	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 a <sub>Example</sub>
Description of how third-party information was taken into account when measuring fair value, assets	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 b <sub>Example</sub>
Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of liabilities [abstract]		
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 <sub>Disclosure</sub>
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 <sub>Disclosure</sub>
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Contingent consideration [member]	member	IFRS 13.94 Common practice
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of liabilities [line items]	line items	
Liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub>
Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 a <sub>Disclosure</sub>
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 c <sub>Disclosure</sub>
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	IFRS 13.93 c <sub>Disclosure</sub>
Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	IFRS 13.93 c <sub>Disclosure</sub> , IFRS 13.93 e (iv) <sub>Disclosure</sub> , IFRS 13.95 <sub>Disclosure</sub>

Description of valuation techniques used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, liabilities	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of reasons for change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d <sub>Disclosure</sub>
Reconciliation of changes in fair value measurement, liabilities [abstract]		
Liabilities at beginning of period	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub>
Changes in fair value measurement, liabilities [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, liabilities		
[abstract]  Losses (gains) recognised in profit or loss on exchange differences, fair value	(X) duration	IFRS 13.93 e (i) Common practice
Losses (gains) recognised in profit or loss excluding exchange differences,	(X) duration	IFRS 13.93 e (i) Common practice
fair value measurement, liabilities  Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities	(X) duration	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value		
measurement, liabilities [abstract]		
Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	(X) duration	IFRS 13.93 e (ii) Common practice
Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	(X) duration	IFRS 13.93 e (ii) Common practice
Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	(X) duration	IFRS 13.93 e (ii) <sub>Disclosure</sub>
Purchases, fair value measurement, liabilities	X <sub>duration</sub> , credit	IFRS 13.93 e (iii) <sub>Disclosure</sub>
Sales, fair value measurement, liabilities	(X) <sub>duration</sub> , debit	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, liabilities	X duration, credit	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, liabilities	(X) duration, debit	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, liabilities	X duration, credit	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, liabilities	(X) duration, debit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, liabilities	X duration, credit	IFRS 13.93 e <sub>Disclosure</sub>
Liabilities at end of period	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) <sub>Disclosure</sub>
Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) <sub>Disclosure</sub>
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 c Common practice
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 c Common practice <sup>3</sup> IFRS 13.93 e (iv) Common practice
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	X <sub>duration</sub> , credit	IFRS 13.93 f Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (i) <sub>Example</sub>
Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (ii) <sub>Example</sub>
Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (iii) <sub>Example</sub>
Description of frequency and methods for testing procedures of pricing models, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 b <sub>Example</sub>
Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 c <sub>Example</sub>
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 d <sub>Example</sub>
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 e <sub>Example</sub>
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	text block	IFRS 13.94 <sub>Disclosure</sub>
Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 Disclosure
Description of nature of class of liabilities measured at fair value	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 a <sub>Example</sub>
Description of how third-party information was taken into account when measuring fair	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 b <sub>Example</sub>
value, liabilities  Disclosure of fair value measurement of equity [text block]	text block	IFRS 13.93 Disclosure
		Disciosui

Disclosure of fair value measurement of equity [abstract]		IEDO 40 00
Disclosure of fair value measurement of equity [table]  Measurement [axis]	table	IFRS 13.93 Disclosure  IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair		
value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member[default]	IFRS 13.93 Disclosure
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of equity [line items]	line items	
Equity	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IAS 1.78 e <sub>Disclosure</sub> , IFRS 1.24 a <sub>Disclosure</sub> , IFRS 1.32 a (i) <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub>
Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 a <sub>Disclosure</sub>
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c <sub>Disclosure</sub>
Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	IFRS 13.93 c <sub>Disclosure</sub> , IFRS 13.93 e (iv) <sub>Disclosure</sub> , IFRS 13.95 <sub>Disclosure</sub>
Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d <sub>Disclosure</sub>
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d <sub>Disclosure</sub>
Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]		
Equity at beginning of period	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IAS 1.78 e <sub>Disclosure</sub> , IFRS 1.24 a <sub>Disclosure</sub> , IFRS 1.32 a (i) <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub>
Changes in fair value measurement, entity's own equity instruments [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]		
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	(X) duration	IFRS 13.93 e (i) Common practice
Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]		
Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice
Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, entity's own equity instruments	X <sub>duration</sub> , credit	IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, entity's own equity instruments	(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iii) Disclosure

	٧	IFDC 40.00 - (%)
Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	(X) duration, debit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, entity's own equity instruments	X duration, credit	IFRS 13.93 e <sub>Disclosure</sub>
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 C Common practice
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Common practice, IFRS 13.93 e (iv) Common practice
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	X <sub>duration</sub> , credit	IFRS 13.93 f Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	text	IFRS 13.93 f <sub>Disclosure</sub>
Description of valuation processes used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (i) <sub>Example</sub>
Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (ii) <sub>Example</sub>
Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (iii) <sub>Example</sub>
Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 b <sub>Example</sub>
Description of process for analysing changes in fair value measurements, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 c <sub>Example</sub>
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 d <sub>Example</sub>
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 e <sub>Example</sub>
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]	text block	IFRS 13.94 <sub>Disclosure</sub>
Description of nature of class of entity's own equity instruments measured at fair value	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 a <sub>Example</sub>
Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 b <sub>Example</sub>
Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]		2.00.000.0
Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 d <sub>Disclosure</sub>
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 36.126 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Debt securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Hedge fund investments [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Investment property [member]	member	IAS 1.112 c Common practice, IFRS 13.94 Example,
@ IEPS Foundation		IFRS 13.IE60 <sub>Example</sub>

Non-current assess not the reading (promoter)  Violation fectives event in the object inserver (pole)  Violation fectives event in the object inserver (pole)  More of opposed (prember)  More compande prote (prember)  Construct protein (prember)  Construct protein (prember)  Description (p			IEDO 40 04
Market comparated promoter)  Market comparated composites (member)  Commence principal member (FRS 1385 Laure) (FRS 1	Non-current assets held for sale [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 5.38 Common practice
Mariet approach promoted protecting (member) Mariet composible prices immerber) Mariet principal (member) Mariet	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub>
Martet companies (companies (member) Martet companies prices (member) Martet companies prices (member) Martet pricing (member)  Conservatory (front (member)  Conservatory (member)  December (member)  Insons approach (member)  December (membe	Valuation techniques [member]	member[default]	IFRS 13.93 d <sub>Disclosure</sub>
Marks comparable prices [member]  Marks comparable prices [member]  Consonus pricing [member]  Consonus pricing [member]  Income approach [member]  Decounted cest floor [member]  Decounted cest floor [member]  Income approach model [member]  Decounted cest floor [member]  Income approach model [member]  Decounted cest floor [member]  Income approach model [member]  Income approac	Market approach [member]	member	IFRS 13.62 Example
Mains pricing (nombor) Connections protrop (permitted) Cost approach (permitted) Cost approach (permitted) Income approach (permitted) Discounted cash for (permitted) Discounted cash for (permitted) Cost on pricing model (permitted) Multi-pricing excess eartings method (permitted) Multi-pricing excess eartings method (permitted) Multi-pricing excess eartings method (permitted) Income capitalisation (permitted)	Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Contesponed (member) Cost approach (member) Increase approach (member) Decounted ceach flow (member) Decounted ceach flow (member) Option pricing most (member) Multi-period access carrings method (member) Increase approach (member) Multi-period access carrings method (member) Increase approach (member) Increase appro	Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Cost approach [member] Income approach [member] Discounced cash flow [momber] Discounced cash flow [momber] Discounced cash flow [momber] Multi-parted cases admings member [FRS 13811   Example, FRS 131503   Example (FRS	Matrix pricing [member]	member	IFRS 13.B7 Example
Income approach (marrher) Discounted cash from (member) Discounted cash from (member) Discounted cash from (member) Discounted cash from (member) Multi-princed access carrings member (member) Multi-princed access carrings member (member) Income capitalisation (member) Net seaset value (prember) Net seaset value (prem	Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Desconted cash flow (nember)  Option pricing model (nember)  Multi-period access earnings method (nember)  Norman capitalisation (nember)  Next asset value (nember)  Unobservable inputs (seet)  Unobservable inputs (seet)  Unobservable inputs (seet)  Adjustment to mid-mid-of conscious pricing, member  Historical volability for shares, measurement input (nember)  Adjustment to mid-mid-of conscious pricing, measurement input (nember)  Adjustment to mid-mid-of conscious pricing, measurement input (nember)  Adjustment to mid-mid-of conscious pricing, measurement input (nember)  Adjustment of future cash indiver (uniform)  Quarral estimate of future cash indiver (uniform)  (Inmoher)  First 138,93 of because; FFRS 138,93 of because;  First 138,93 of because;  FFRS 138	Cost approach [member]	member	IFRS 13.62 Example
Option prioring model [member]  Multipartial excesse earnings method [member]  income capitalisation [member]  Net asset value [member]  Unobservable inputs [prest]  And seared value [member]  Unobservable inputs [prest]  Income capitalisation [member]  Income capitalisation [member]  Net asset value [member]  Unobservable inputs [prest]  Income capitalisation [member]  Income ca	Income approach [member]	member	IFRS 13.62 Example
Option prioring model [member]  Multipartial excesse earnings method [member]  income capitalisation [member]  Net asset value [member]  Unobservable inputs [prest]  And seared value [member]  Unobservable inputs [prest]  Income capitalisation [member]  Income capitalisation [member]  Net asset value [member]  Unobservable inputs [prest]  Income capitalisation [member]  Income ca	Discounted cash flow [member]	member	IFRS 13.B11 a <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Multi-period excess earnings method [member] Incorne capitalisation [member] Not asset value [member] Whosewable injust [skis] Unobservable injust [skis] Invester the injust [skis] Unobservable injust [skis] Unobservable injust [skis] Invester the injust [skis] In	Option pricing model [member]	member	
Income capitalisation [member]  New asset value [member]  New asset value [member]  Unobservable inputs [member]  Indexed state, measurement input [member]  Adjustment to mic-market consensus price, measurement input [member]  Adjustment to mic-market consensus price, measurement input [member]  First 1339 for passet, IFRS 1339 for convert practice member   FRS 1389 for Exemple   FRS 138	Multi-period excess earnings method [member]	member	
Net asset value [member] Unobservable injusts [gazing] Unobservable injusts [minister] Unobservable injusts [minister] Interest rate, measurement injust [member] Historical volatility for shares, measurement injust [member] Historical volatility for shares, measurement injust [member] Adjustment to mid-market consensus price, measurement injust [member] Current estimate of futine cash outlooks to be paid to fulfil (bibligation, measurement injust [member] Financial forecast of praffil (bibligation), member Financial forecast of praf		member	* * * ·
Unobservable injude [noxis]  Unobservable injude [noxis]  Unobservable injude [noxis]  Interest rate, measurement injud [nember] member   FRS 13.83 of Dactosure   FRS 13.8			·
Unclear/watchis injusts (invented) Interest rate, measurement injust (member) Historical volatility for shares, measurement injust (member) Historical volatility for shares, measurement injust (member) Adjustment to mid-market consensus price, measurement injust (member) Current estimate of future can't outlows to be paid to futiful obligation, measurement priput (member) First 13,856 c scample First 13,856 c			
Interest rate, measurement input [member] member FRS 13.836 is example  Adjustment to mid-market consensus price, measurement input [member] member FRS 13.836 is Example  Current estimate of future cash cutflows to be paid to fulfil obligation, member FRS 13.836 of Example  Francial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, member for significa			
Historical volatility for shares, measurement input [member] member FRS 13.836 b Example  Adjustment to mid-market consensus price, measurement input [member] member FRS 13.836 b Example  Gurnet usefundate of future cash uniflows to be paid to full foldigation, measurement input [member] FRS 13.836 b Example  Financial forecast of cost (loss) for cash-generating unit, measurement input [member] member Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member] member FRS 13.836 b Example FRS 13.836 b Example  Revenue multiple, measurement input [member] member FRS 13.93 d Example, FRS 13.1663 Example  Probability of default, measurement input [member] member FRS 13.93 d Example, FRS 13.1663 Example  Probability of default, measurement input [member] member FRS 13.33 d Common practice  FRS 13.336 d Common practice  FRS 13.356 d Common practice  FRS 13.35 d Common practice			
Adjustment to mid-market consensus price, measurement input [member]  Gurrent estimate of future cash outflows to be paid to fulfil obligation, member  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Revenue multiple, measurement input [member]  Probability of default, measurement input [member]  Member  Probability of default, measurement input [member]  Member  Revenue multiple, measurement input [member]  Member  Probability of default, measurement input [member]  Member  Revenue multiple, measurement input [member]  Member  Revenue member [FRS 13.93 d Common practice of the part of t			
Current estimates of future cash outflows to be paid to fulfil obligation, measurement input [member] Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, member [FRS 13,896 o Exemple FRS 13,896 o Exem			
measurement input (member) Financial forecast of profit (loss) for cash-generating unit, measurement input (member) Financial forecast of cash inflows (uniflows) for cash-generating unit, measurement input (member) Financial forecast of cash inflows (uniflows) for cash-generating unit, measurement input (member)  Revenue multiple, measurement input (member)  Constant propayment rate, measurement input (member)  Probability of default, measurement input (member)  Discount rate, measurement input (member)  Weighted average cost of capital, measurement input (member)  Rent, measurement input (member)  Rent (sais)  Re		member	II NO 13.030 C Example
member   member   member   FRS 13.836 e Example   FRS 13.336 e Example   FRS 13.336 e Example   FRS 13.336 e Example   FRS 13.336 e Exa	measurement input [member]	member	
measurement input [member] Revenue multiple, measurement input [member] Revenue multiple, measurement input [member] Revenue multiple, measurement input [member] Probability of default, measurement input [member] Probability of default, measurement input [member] Meighted average cost of capital, measurement input [member] Rent, measurement input [member] Rent [Rent] 3,33 d Example, IFRS 13,1E63 Example Rent [Rent] 3,33 d Example, IFRS 13,1E63 Example Rent [Rent] 3,33 d Example, IFRS 13,1E63 Example Rent [Rent] 3,34 d Example, IFRS 13,1E63 Example Rent [Rent] 3,35 d	[member]	member	IFRS 13.B36 e <sub>Example</sub>
Constant prepayment rate, measurement input [member] member IFRS 13.93 d Example. IFRS 13.1E63 Example Discount rate, measurement input [member] member IFRS 13.93 d Example. IFRS 13.1E63 Example Meighted average cost of capital, measurement input [member] member IFRS 13.93 d Common practice IFRS 13.93 d Example. IFRS 13.1E63 Example IFRS 13.1E	measurement input [member]		. ,
Probability of default, measurement input [member] member IFRS 13.93 d Example. IFRS 13.1E63 Example  Discount rate, measurement input [member] member IFRS 13.93 d Cammon practice  Rent, measurement input [member] member IFRS 13.93 d Example. IFRS 13.1E63 Example  Rent, measurement input [member] member IFRS 13.93 d Example. IFRS 13.1E63 Example  Capitalisation rate, measurement input [member] member IFRS 13.93 d Example. IFRS 13.1E63 Example  Credit spread, measurement input [member] member IFRS 13.93 d J Common practice  IFRS 13.93 d Common practice  IFRS 13.96 Example. IFRS 13.1E63 Example  IFRS 13.96 Exampl			
Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]  Rent, measurement input [member]  Rent, measurement input [member]  Gapitalisation rate, measurement input [member]  Credit spread, measurement input [member]  Range [axis]  Range [axis]  Range [axis]  Ranges [member]  Range	Constant prepayment rate, measurement input [member]	member	
Meighted average cost of capital, measurement input [member]   member   FRS 13.93 d   Example, FRS 13.1E63   Example	Probability of default, measurement input [member]	member	
Rent, measurement input [member] member IFRS 13.93 d Common practice  Capitalisation rate, measurement input [member] member IFRS 13.93 d Lampile, IFRS 13.1663 Example  Credit spread, measurement input [member] member IFRS 13.93 d Common practice  IFRS 13.93 d Common practice  IFRS 13.93 d Common practice  IFRS 13.96 Example, IFRS 13.1663 Example, IFRS 13.163 Example, IFRS 14.33 b Dactosure. Effective 2021-01-01 IFRS 17.120 Dactosure.  IFRS 13.96 Example, IFRS 13.1663 Example, IFRS 13.163 Example, IFRS 13.16	Discount rate, measurement input [member]	member	·
Capitalisation rate, measurement input [member]  Credit spread, measurement input [member]  Range [axis]  Range [axis]  Range [axis]  Range [axis]  Range [axis]  Range [member]  Range [membe	Weighted average cost of capital, measurement input [member]	member	
Credit spread, measurement input [member]  Range [axis]  axis  [FRS 13.86 Example, IFRS 13.1E63 Example, IFRS	Rent, measurement input [member]	member	·
Range [axis]  Range [axis]  Range [axis]  Ranges [member]  Ranges [member]	Capitalisation rate, measurement input [member]	member	·
Range [axis]  Range [axis]  Ranges [member]  Ranges [memb	Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Ranges [member]  Ranges [member]  Ranges [member]  Rember[default]  Bottom of range [member]  Rember  Bottom of range [member]  Rember  Rember	Range [axis]	axis	IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> ,
Bottom of range [member]  Meighted average [memb	Ranges [member]	member[default]	IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> ,
Weighted average [member]  member    FRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice	Bottom of range [member]	member	IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> ,
Top of range [member]	Weighted average [member]	member	IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 7.7 <sub>Common</sub>
Significant unobservable input, assets  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]  Measurement [axis]  Assurant Measurement [axis]  IFRS 13.93 d Disclosure  IAS 40.32A Disclosure, IAS 41.50 Disclosure	Top of range [member]	member	IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> ,
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]  Measurement [axis]  Agreested measurement [member]	· · · · · · · · · · · · · · · · · · ·		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]  Measurement [axis]  Assurement [axis	Significant unobservable input, assets	X.XX instant	IFRS 13.93 d <sub>Disclosure</sub>
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]  Measurement [axis]  Agreested measurement [member]	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13.93 d <sub>Disclosure</sub>
[table]  Measurement [axis]  Measurement [axis]  Agreested measurement [member]  IRS 13.93 d Disclosure  IRS 40.32A Disclosure, IAS 41.50 Disclosure,  IRS 40.32A Disclosure, IAS 41.50 Disclosure,			
IFRS 13.93 a Disclosure  Agreement [mamber]  IFRS 40.32A Disclosure, IAS 41.50 Disclosure,	· ·	table	
Aggregated measurement [member]   Aggregated measurement [member]   IAS 40.32A Disclosure, IAS 41.50 Disclosure, IRS 13.93 a Disclosure	Measurement [axis]	axis	IFRS 13.93 a <sub>Disclosure</sub>
	Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>

		140 40 004
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Derivatives [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 7.6 Example, IFRS 7.IG40B Example
Contingent consideration [member]	member	IFRS 13.94 Common practice
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member[default]	IFRS 13.93 d Disclosure
	member	IFRS 13.62 Example
Market approach [member]		p.12
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example
Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Income capitalisation [member]	member	IFRS 13.93 d Common practice
		·
Net asset value [member]	member .	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Unobservable inputs [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Unobservable inputs [member]	member[default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sub>Example</sub>
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sub>Example</sub>
Revenue multiple, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Probability of default, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Top of range [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items	
Significant unobservable input, liabilities	X.XX instant	IFRS 13.93 d <sub>Disclosure</sub>

Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]		Dississant
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 d <sub>Disclosure</sub>
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <sub>Disclosure</sub>
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 <sub>Disclosure</sub>
Entity's own equity instruments [member]	member[default]	IFRS 13.93 Disclosure
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member[default]	IFRS 13.93 d Disclosure
	member	
Market approach [member]		IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.B5 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Matrix pricing [member]	member	IFRS 13.B7 <sub>Example</sub>
Consensus pricing [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c <sub>Example</sub>
Income capitalisation [member]	member	IFRS 13.93 d Common practice
Net asset value [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Unobservable inputs [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
		IFRS 13.B36 a Example
Interest rate, measurement input [member]	member	IFRS 13.B36 b Example
Historical volatility for shares, measurement input [member]	member	
Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation,	member	IFRS 13.B36 c <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub>
measurement input [member] Financial forecast of profit (loss) for cash-generating unit, measurement input	member	IFRS 13.B36 e Example
[member] Financial forecast of cash inflows (outflows) for cash-generating unit,	member	IFRS 13.B36 e Example
measurement input [member]		
Revenue multiple, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Probability of default, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Range [axis]	axis	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective

		2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of significant unobservable inputs used in fair value measurement of equity [line	line items	2. 10 4 Disclosure, II NO 1.11 Common practice
items] Significant unobservable input, entity's own equity instruments	X.XX instant	IFRS 13.93 d Disclosure
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets		
[text block]  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs,	text block	IFRS 13.93 h <sub>Disclosure</sub>
assets [abstract]		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	table	IFRS 13.93 h <sub>Disclosure</sub>
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Not measured at fair value in statement of financial position but for which fair		
value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Debt securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Hedge fund investments [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.6 <sub>Example</sub> , IFRS 7.IG40B <sub>Example</sub>
Investment property [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub>
Non-current assets held for sale [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 5.38 <sub>Common practice</sub>
Unobservable inputs [axis]		IEDC 42.02 d IEDC 42.02 h
Chessel rasie inpate [ana]	axis	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Unobservable inputs [member]	member[default]	
		IFRS 13.93 d $_{\rm Disclosure}$ , IFRS 13.93 h $_{\rm Common\ practice}$ IFRS 13.B36 a $_{\rm Example}$
Unobservable inputs [member]	member[default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]	member[default] member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]	member[default] member member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member[default] member member member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub> IFRS 13.B36 c <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input	member[default] member member member member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub> IFRS 13.B36 c <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub> IFRS 13.B36 e <sub>Example</sub> IFRS 13.B36 e <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit,	member[default] member member member member member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub> IFRS 13.B36 c <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member[default] member member member member member member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub> IFRS 13.B36 c <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub> IFRS 13.B36 e <sub>Example</sub> IFRS 13.B36 e <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]	member[default] member member member member member member member member	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub> IFRS 13.B36 c <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub> IFRS 13.B36 d <sub>Example</sub> IFRS 13.B36 e <sub>Example</sub> IFRS 13.B36 e <sub>Example</sub>
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]	member[default] member member member member member member member member member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 d Example IFRS 13.B36 d Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 d Example, IFRS 13.IE63 Example IFRS 13.B36 d Example, IFRS 13.IE63 Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 d Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]  Rent, measurement input [member]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 d Common practice IFRS 13.B36 d Common practice
Unobservable inputs [member]  Interest rate, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]  Rent, measurement input [member]  Capitalisation rate, measurement input [member]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 d Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Rent, measurement input [member]  Capitalisation rate, measurement input [member]  Credit spread, measurement input [member]  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 d Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]  Rent, measurement input [member]  Capitalisation rate, measurement input [member]  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	member[default] member	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example, IFRS 13.IE63 Example IFRS 13.B37 d Example, IFRS 13.IE63 Example
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]  Rent, measurement input [member]  Capitalisation rate, measurement input [member]  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]  Description of sensitivity of fair value measurement to changes in unobservable inputs, assets  Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement,	member[default] member to text	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice
Unobservable inputs [member]  Interest rate, measurement input [member]  Historical volatility for shares, measurement input [member]  Adjustment to mid-market consensus price, measurement input [member]  Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  Revenue multiple, measurement input [member]  Constant prepayment rate, measurement input [member]  Probability of default, measurement input [member]  Discount rate, measurement input [member]  Weighted average cost of capital, measurement input [member]  Rent, measurement input [member]  Capitalisation rate, measurement input [member]  Credit spread, measurement input [member]  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]  Description of sensitivity of fair value measurement to changes in unobservable inputs, assets  Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets  Description of fact that changing one or more unobservable inputs to reflect reasonably	member[default] member ineitems text	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice
Unobservable inputs [member] Interest rate, measurement input [member] Historical volatility for shares, measurement input [member] Adjustment to mid-market consensus price, measurement input [member] Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member] Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member] Revenue multiple, measurement input [member] Constant prepayment rate, measurement input [member] Probability of default, measurement input [member] Discount rate, measurement input [member] Weighted average cost of capital, measurement input [member] Rent, measurement input [member] Capitalisation rate, measurement input [member] Credit spread, measurement input [member] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items] Description of sensitivity of fair value measurement to changes in unobservable inputs, assets Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value is ginfficantly, assets Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was	member[default] member to member member to member to member to member to member to member to text text	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice
Unobservable inputs [member] Interest rate, measurement input [member] Historical volatility for shares, measurement input [member] Adjustment to mid-market consensus price, measurement input [member] Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member] Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member] Revenue multiple, measurement input [member] Constant prepayment rate, measurement input [member] Probability of default, measurement input [member] Discount rate, measurement input [member] Weighted average cost of capital, measurement input [member] Rent, measurement input [member] Capitalisation rate, measurement input [member] Credit spread, measurement input [member] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items] Description of sensitivity of fair value measurement to changes in unobservable inputs, assets Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	member[default] member to member member to member to member to member to member to text text text text	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice IFRS 13.93 h (i) Disclosure IFRS 13.93 h (ii) Disclosure
Unobservable inputs [member] Interest rate, measurement input [member] Historical volatility for shares, measurement input [member] Adjustment to mid-market consensus price, measurement input [member] Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member] Financial forecast of profit (loss) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member] Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member] Revenue multiple, measurement input [member] Constant prepayment rate, measurement input [member] Probability of default, measurement input [member] Discount rate, measurement input [member] Rent, measurement input [member] Capitalisation rate, measurement input [member] Credit spread, measurement input [member] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items] Description of sensitivity of fair value measurement to changes in unobservable inputs, assets Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets Percentage of reasonably possible increase in unobservable input, assets	member[default] member text text text text text x.xx instant	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice IFRS 13.B36 a Example IFRS 13.B36 b Example IFRS 13.B36 c Example IFRS 13.B36 d Example IFRS 13.B36 d Example IFRS 13.B36 e Example IFRS 13.B36 e Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice IFRS 13.93 d Example, IFRS 13.IE63 Example IFRS 13.93 d Common practice IFRS 13.93 h (i) Disclosure IFRS 13.93 h (ii) Disclosure IFRS 13.93 h (iii) Disclosure IFRS 13.93 h (iii) Disclosure

unobservable input, assets	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) Disclosure
diffusion value input, recognised in profit of 1033, before tax, dosets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
in unobservable input, recognised in other comprehensive income, after tax, assets	duration	No 1919 () Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X <sub>duration</sub> , credit	IFRS 13.93 h (ii) Disclosure
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X duration	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	text block	IFRS 13.93 h Disclosure
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	table	IFRS 13.93 h Disclosure
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member[default]	IFRS 13.93 Disclosure
Derivatives [member]	member	IFRS 13.94 <sub>Example</sub> , IFRS 13.IE60 <sub>Example</sub> , IFRS 7.6 <sub>Example</sub>
Contingent consideration [member]	member	IFRS 13.94 Common practice
		·
Unobservable inputs [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub> IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Unobservable inputs [member]	member[default]	·
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example

Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <sub>Example</sub>
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d <sub>Example</sub>
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sub>Example</sub>
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Probability of default, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Rent, measurement input [member]	member	IFRS 13.93 d Common practice
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]	line items	
Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	text	IFRS 13.93 h (ii) Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was	text	IFRS 13.93 h (ii) Disclosure
calculated, liabilities  Percentage of reasonably possible increase in unobservable input, liabilities	X.XX instant	IFRS 13.93 h (ii) Common practice
Percentage of reasonably possible decrease in unobservable input, liabilities	X.XX instant	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]		( / Johnnon practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities		IFRS 13.93 h (ii) <sub>Disclosure</sub>
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities		IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities		IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities		IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	X <sub>duration</sub> , credit	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X duration, credit	IFRS 13.93 h (ii) <sub>Disclosure</sub>
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) <sub>Disclosure</sub>
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice

Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]	text block	IFRS 13.93 h <sub>Disclosure</sub>
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	table	IFRS 13.93 h <sub>Disclosure</sub>
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At fair value [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Recurring fair value measurement [member]	member	IFRS 13.93 a <sub>Disclosure</sub>
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair	mombol	
value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member[default]	IFRS 13.93 <sub>Disclosure</sub>
Unobservable inputs [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Unobservable inputs [member]	member[default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common practice</sub>
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <sub>Example</sub>
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example
Revenue multiple, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Constant prepayment rate, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Probability of default, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example
		IFRS 13.93 d Common practice
Rent, measurement input [member]	member	
Capitalisation rate, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [line items]	line items	
Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure
Percentage of reasonably possible increase in unobservable input, entity's own equity instruments	X.XX instant	IFRS 13.93 h (ii) Common practice
Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	X.XX instant	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	X duration, credit	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice

Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	X duration, credit	IFRS 13.93 h (ii) <sub>Disclosure</sub>
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]		
Increase in fair value measurement due to change in multiple unobservable inputs to	X duration, credit	IFRS 13.93 h (ii) Disclosure
reflect reasonably possible alternative assumptions, entity's own equity instruments	r duration, credit	
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) <sub>Disclosure</sub>
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice
comprehensive income, after tax, entity's own equity instruments		
comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit	text block	IFRS 13.98 Disclosure
comprehensive income, after tax, entity's own equity instruments	text block	IFRS 13.98 Disclosure
comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit	text block	IFRS 13.98 Disclosure
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comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit	table	IFRS 13.98 <sub>Disclosure</sub> IFRS 13.98 <sub>Disclosure</sub>
comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [limember]	table axis member[default]	IFRS 13.98 Disclosure IFRS 13.98 Disclosure IFRS 13.98 Disclosure
comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit	table axis member[default] line items	IFRS 13.98 <sub>Disclosure</sub> IFRS 13.98 <sub>Disclosure</sub>
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Comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of detailed information about intangible assets [text block]	table axis member[default] line items text text text	IFRS 13.98 Disclosure
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Comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]  Disclosure of detailed information about intangible assets [table]	table axis member[default] line items text text text text block text block table	IFRS 13.98 Disclosure  IAS 38 - Disclosure Disclosure  IAS 38.118 Disclosure
Comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [abstract]  Disclosure of detailed information about intangible assets [table]  Classes of intangible assets other than goodwill [axis]	table axis member[default] line items text text text text block text block table axis	IFRS 13.98 Disclosure  IAS 38 - Disclosure Disclosure  IAS 38.118 Disclosure  IAS 38.118 Disclosure  IAS 38.118 Disclosure  IAS 36.127 Example, IAS 38.118 Disclosure
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comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement (text block)  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]  Disclosure of detailed information about intangible assets [table]  Classes of intangible assets other than goodwill [member]  Brand names [member]	table axis member[default] line items text text text text block text block table axis member[default] member	IFRS 13.98 Disclosure  IAS 38 - Disclosure  IAS 38.118 Disclosure  IAS 38.119 Disclosure  IAS 38.119 Disclosure  IAS 38.119 a Example
Comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]  Classes of intangible assets other than goodwill [axis]  Intangible assets other than goodwill [member]  Brand names [member]  Intangible exploration and evaluation assets [member]	table axis member[default] line items text text text text block table axis member[default] member member	IFRS 13.98 Disclosure  IAS 38 - Disclosure  IAS 38.118 Disclosure  IAS 38.119 Disclosure  IAS 38.119 Disclosure  IAS 38.119 a Example  IFRS 6.25 Disclosure
Comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]  Disclosure of detailed information about intangible assets [table]  Classes of intangible assets other than goodwill [axis]  Intangible assets other than goodwill [member]  Brand names [member]  Intangible exploration and evaluation assets [member]  Mastheads and publishing titles [member]	table axis member[default] line items text text text block text block table axis member[default] member member member	IFRS 13.98 Disclosure  IAS 38 - Disclosure  IAS 38.118 Disclosure  IAS 38.119 Disclosure  IAS 38.119 a Example  IFRS 6.25 Disclosure  IAS 38.119 b Example
comprehensive income, after tax, entity's own equity instruments  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  Description of existence of third-party credit enhancement  Description of whether third-party credit enhancement is reflected in fair value measurement  [823180] Notes - Intangible assets  Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]  Disclosure of detailed information about intangible assets [table]  Classes of intangible assets other than goodwill [axis]  Intangible assets other than goodwill [member]  Brand names [member]  Intangible exploration and evaluation assets [member]  Mastheads and publishing titles [member]	table axis member[default] line items text text text text block table axis member[default] member member member member member member	IFRS 13.98 Disclosure  IAS 38 - Disclosure  IAS 38.118 Disclosure  IAS 38.119 Disclosure  IAS 38.119 a Example  IFRS 6.25 Disclosure  IAS 38.119 b Example  IAS 38.119 c Example  IAS 38.119 c Example

GSM licences [member]	member	IAS 38.119 Common practice
UMTS licences [member]	member	IAS 38.119 Common practice
LTE licences [member]	member	IAS 38.119 Common practice
Gaming licences [member]	member	IAS 38.119 Common practice
Franchises [member]	member	IAS 38.119 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example
Airport landing rights [member]	member	IAS 38.119 Common practice
Mining rights [member]	member	IAS 38.119 Common practice
Broadcasting rights [member]	member	IAS 38.119 Common practice
Service concession rights [member]	member	IAS 38.119 Common practice
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example
Customer-related intangible assets [member]	member	IAS 38.119 Common practice
Value of business acquired [member]	member	IAS 38.119 Common practice
Capitalised development expenditure [member]	member	IAS 38.119 Common practice
Intangible assets under development [member]	member	IAS 38.119 g <sub>Example</sub>
Technology-based intangible assets [member]	member	IAS 38.119 Common practice
Other intangible assets [member]	member .	IAS 38.119 Common practice
Methods of generation [axis]	axis	IAS 38.118 Disclosure
Methods of generation [member]	member[default]	IAS 38.118 Disclosure
Internally generated [member]	member	IAS 38.118 Disclosure
Not internally generated [member]	member	IAS 38.118 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub> , IFRS 7.35I <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub> , IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 b <sub>Common practice</sub> , Expiry date 2021-01-01 IFRS 7.IG29 <sub>Common practice</sub>
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d <sub>Disclosure</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub>
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1629 b Example
Disclosure of detailed information about intangible assets [line items]	line items	
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	text	IAS 38.118 d <sub>Disclosure</sub>
Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure
Amortisation rate, intangible assets other than goodwill	X.XX <sub>duration</sub>	IAS 38.118 a Disclosure
Useful life measured as period of time, intangible assets other than goodwill	DUR	IAS 38.118 a <sub>Disclosure</sub>
Useful life measured in production or other similar units, intangible assets other than goodwill	X.XX <sub>duration</sub>	IAS 38.118 a <sub>Disclosure</sub>
Description of useful life, intangible assets other than goodwill	text	IAS 38.118 a Disclosure
Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.124 a (i) Disclosure
Reconciliation of changes in intangible assets other than goodwill [abstract]		
Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub>
Changes in intangible assets other than goodwill [abstract]		
Additions other than through business combinations, intangible assets other than goodwill	X <sub>duration</sub> , debit	IAS 38.118 e (i) Disclosure
© IFPS Foundation		95

	X duration debit	IAS 38.118 e (i) Disclosure
Acquisitions through business combinations, intangible assets other than goodwil Increase (decrease) through net exchange differences, intangible assets other		
than goodwill	X duration, debit	IAS 38.118 e (vii) Disclosure
Amortisation, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iv) <sub>Disclosure</sub>
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) <sub>Disclosure</sub>
Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 e (iii) <sub>Disclosure</sub>
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iii) <sub>Disclosure</sub>
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (iii) Disclosure
Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]		
Increase (decrease) through transfers, intangible assets other than goodwill	X duration, debit	IAS 38.118 e Common practice
Increase (decrease) through other changes, intangible assets other than goodwill	X <sub>duration</sub> , debit	IAS 38.118 e (viii) Disclosure
Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice
Disposals and retirements, intangible assets other than goodwill [abstract]		
Disposals, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure
Retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice
Total disposals and retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice
Decrease through classified as held for sale, intangible assets other than goodwil	(X) duration, credit	IAS 38.118 e (ii) Disclosure
Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e Common practice
Total increase (decrease) in intangible assets other than goodwill	X duration, debit	IAS 38.118 e <sub>Disclosure</sub>
Intangible assets other than goodwill at end of period	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 38.118 e <sub>Disclosure</sub>
Revaluation of intangible assets [abstract]		
Intangible assets other than goodwill, revalued assets	X instant, debit	IAS 38.124 a (ii) Disclosure
Intangible assets other than goodwill, revalued assets, at cost	X instant, debit	IAS 38.124 a (iii) Disclosure
Intangible assets other than goodwill, revaluation surplus	X instant, credit	IAS 38.124 b <sub>Disclosure</sub>
Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38.122 a <sub>Disclosure</sub>
Disclosure of intangible assets with indefinite useful life [abstract]		
Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a <sub>Disclosure</sub>
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure
Intangible assets with indefinite useful life [member]	member[default]	IAS 38.122 a <sub>Disclosure</sub>
Disclosure of intangible assets with indefinite useful life [line items]	line items	
		IAS 36.134 b Disclosure, IAS 36.135 b Disclosure,
Intangible assets with indefinite useful life	X instant, debit	IAS 38.122 a <sub>Disclosure</sub>
Intangible assets with indefinite useful life  Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	X instant, debit	IAS 38.122 a Disclosure
Description of intangible assets with indefinite useful life supporting assessment of	· ·	
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	text	IAS 38.122 a <sub>Disclosure</sub>
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]	text	IAS 38.122 a <sub>Disclosure</sub> IAS 38.122 b <sub>Disclosure</sub> IAS 38.122 b <sub>Disclosure</sub>
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Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abstract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [axis]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]	text text block table axis member[default] line items	IAS 38.122 a Disclosure IAS 38.122 b Disclosure
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abstract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [axis]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity	text text block table axis member[default] line items text	IAS 38.122 a Disclosure IAS 38.122 b Disclosure
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abstract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [axis]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity  Intangible assets material to entity	text text block table axis member[default] line items text X instant, debit	IAS 38.122 a Disclosure IAS 38.122 b Disclosure IAS 38.122 c (i) Disclosure
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Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abstract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [axis]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity  Intangible assets material to entity  Remaining amortisation period of intangible assets material to entity  Intangible assets acquired by way of government grant, fair value initially recognised  Intangible assets acquired by way of government grant	text text block  table axis member[default] line items text X instant, debit DUR X instant, debit X instant, debit	IAS 38.122 a Disclosure  IAS 38.122 b Disclosure  IAS 38.122 c (i) Disclosure  IAS 38.122 c (ii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 d Disclosure
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Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abstract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity  Intangible assets material to entity  Remaining amortisation period of intangible assets material to entity  Intangible assets acquired by way of government grant, fair value initially recognised  Intangible assets acquired by way of government grant and initially recognised at fair value  Intangible assets whose title is restricted  Intangible assets pledged as security for liabilities  Contractual commitments for acquisition of intangible assets  Description of fully amortised intangible assets	text text block  table axis member[default] line items text X instant, debit DUR X instant, debit X instant, debit text X instant, debit text X instant, debit text X instant, debit X instant, debit X instant, debit X instant, debit	IAS 38.122 a Disclosure  IAS 38.122 b Disclosure  IAS 38.122 c (ii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 d Disclosure  IAS 38.122 e Disclosure  IAS 38.122 e Disclosure  IAS 38.123 a Example
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abstract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity  Intangible assets material to entity  Remaining amortisation period of intangible assets material to entity  Intangible assets acquired by way of government grant, fair value initially recognised  Intangible assets acquired by way of government grant and initially recognised at fair value  Intangible assets whose title is restricted  Intangible assets pledged as security for liabilities  Contractual commitments for acquisition of intangible assets  Description of fully amortised intangible assets  Description of significant intangible assets controlled by entity but not recognised	text text block  table axis member[default] line items text X instant, debit DUR X instant, debit X instant, debit text text	IAS 38.122 a Disclosure  IAS 38.122 b Disclosure  IAS 38.122 c (i) Disclosure  IAS 38.122 c (ii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 d Disclosure  IAS 38.122 d Disclosure  IAS 38.122 d Disclosure  IAS 38.122 d Disclosure  IAS 38.122 e Disclosure  IAS 38.128 d Example  IAS 38.128 b Example
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [abtract]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity [line items]  Description of intangible assets material to entity  Intangible assets material to entity  Remaining amortisation period of intangible assets material to entity  Intangible assets acquired by way of government grant, fair value initially recognised  Intangible assets acquired by way of government grant  Explanation of assets acquired by way of government grant and initially recognised at fair value  Intangible assets whose title is restricted  Intangible assets pledged as security for liabilities  Contractual commitments for acquisition of intangible assets  Description of fully amortised intangible assets  Description of significant intangible assets controlled by entity but not recognised  Explanation of restrictions on distribution of revaluation surplus for intangible assets	text text block  table axis member[default] line items text X instant, debit DUR X instant, debit X instant, debit text X instant, debit text X instant, debit text text text text text	IAS 38.122 a Disclosure  IAS 38.122 b Disclosure  IAS 38.122 c (ii) Disclosure  IAS 38.122 c (ii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 d Disclosure  IAS 38.122 b Disclosure  IAS 38.122 b Disclosure  IAS 38.123 b Example  IAS 38.124 b Disclosure
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Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  Disclosure of intangible assets material to entity [text block]  Disclosure of intangible assets material to entity [table]  Disclosure of intangible assets material to entity [table]  Intangible assets material to entity [member]  Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity  Intangible assets material to entity  Remaining amortisation period of intangible assets material to entity  Intangible assets acquired by way of government grant, fair value initially recognised  Intangible assets acquired by way of government grant  Explanation of assets acquired by way of government grant and initially recognised at fair value  Intangible assets whose title is restricted  Intangible assets pledged as security for liabilities  Contractual commitments for acquisition of intangible assets  Description of fully amortised intangible assets  Description of significant intangible assets controlled by entity but not recognised  Explanation of restrictions on distribution of revaluation surplus for intangible assets  Research and development expense  Disclosure of reconciliation of changes in intangible assets and goodwill [text block]  Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]	text text block  table axis member[default] line items text X instant, debit DUR X instant, debit X instant, debit text X instant, debit text X instant, debit text X instant, debit text text text text text text text te	IAS 38.122 a Disclosure  IAS 38.122 b Disclosure  IAS 38.122 c (ii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 c (iii) Disclosure  IAS 38.122 d Disclosure  IAS 38.122 d Disclosure  IAS 38.122 d Disclosure  IAS 38.122 e Disclosure  IAS 38.122 e Disclosure  IAS 38.128 a Example  IAS 38.128 b Example  IAS 38.124 b Disclosure  IAS 38.126 Disclosure  IAS 38.126 Disclosure  IAS 38.126 Disclosure  IAS 38.126 Disclosure

Intangible assets and goodwill [member]	member[default]	IAS 38.118 Common practice
Intangible assets other than goodwill [member]	member	IAS 36.127 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub> , IFRS 16.53 <sub>Example</sub>
Brand names [member]	member	IAS 38.119 a Example
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 <sub>Disclosure</sub>
Mastheads and publishing titles [member]	member	IAS 38.119 b <sub>Example</sub>
Computer software [member]	member	IAS 38.119 c Example
Licences and franchises [member]	member	IAS 38.119 d <sub>Example</sub>
Licences [member]	member	IAS 38.119 Common practice
GSM licences [member]	member	IAS 38.119 Common practice
UMTS licences [member]	member	IAS 38.119 Common practice
LTE licences [member]	member	IAS 38.119 Common practice
Gaming licences [member]	member	IAS 38.119 Common practice
Franchises [member]	member	IAS 38.119 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e <sub>Example</sub>
Airport landing rights [member]	member	IAS 38.119 Common practice
Mining rights [member]	member	IAS 38.119 Common practice
Broadcasting rights [member]	member	IAS 38.119 Common practice
Service concession rights [member]	member	IAS 38.119 Common practice
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example
Customer-related intangible assets [member]	member	IAS 38.119 Common practice
Value of business acquired [member]	member	IAS 38.119 Common practice
Capitalised development expenditure [member]	member	IAS 38.119 Common practice
Intangible assets under development [member]	member	IAS 38.119 g Example
Technology-based intangible assets [member]	member	IAS 38.119 Common practice
Other intangible assets [member]	member	IAS 38.119 Common practice
Goodwill [member]	member	IAS 36.127 Example
Methods of generation [axis]	axis	IAS 38.118 Disclosure
	member[default]	IAS 38.118 Disclosure
Methods of generation [member]		IAS 38.118 Disclosure
Internally generated [member]  Not internally generated [member]	member	
Not internally generated [member]	member	IAS 38.118 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 Disclosure IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross		IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]	axis member[default]	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice  IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.3629 a Example  IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]	axis  member[default]  member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1G29 Common practice, IAS 40.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.3629 a Example IAS 16.73 d Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 6.079 c Disclosure, IAS 9.079 c Di
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]  Accumulated depreciation, amortisation and impairment [member]  Accumulated depreciation and amortisation [member]  Accumulated impairment [member]	axis  member[default]  member  member  member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.1629 Common practice, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 40.76 Disclosure, IFRS 7.35I Disclosure, IAS 41.50 Disclosure, IFRS 7.35I Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.35B 38.118 c Disclosure, IFRS 7.35I Disclosure,
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]  Accumulated depreciation, amortisation and impairment [member]  Accumulated depreciation and amortisation [member]  Accumulated impairment [member]	axis  member[default]  member  member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 40.76 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.369 a Example  IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 40.79 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IAS 41.54 f Disclosure, IAS 41.54 f Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IA
Carrying amount [axis]  Carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]  Accumulated depreciation, amortisation and impairment [member]  Accumulated depreciation and amortisation [member]  Accumulated impairment [member]  Disclosure of reconciliation of changes in intangible assets and goodwill [line items]  Reconciliation of changes in intangible assets and goodwill [abstract]	axis  member[default]  member  member  member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.79 c Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 40.76 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1629 a Example  IAS 16.73 d Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.360 Common practice, IAS 40.79 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IAS 40.79 c Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IAS 41.54 f Disclosure, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 40.79 c Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.I
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  Carrying amount [member]  Gross carrying amount [member]  Accumulated depreciation, amortisation and impairment [member]  Accumulated depreciation and amortisation [member]  Accumulated impairment [member]	axis  member[default]  member  member  member	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 40.76 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.369 a Example  IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, Expiry date 2021-01-01 IFRS 7.369 Common practice, IAS 40.79 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IAS 41.54 f Disclosure, IAS 41.54 f Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 41.54 f Common practice, IAS 38.118 c Common practice, IA

Additions other than through business combinations, intangible assets other than goodwill	X <sub>duration</sub> , debit	IAS 38.118 e (i) <sub>Disclosure</sub>
Acquisitions through business combinations, intangible assets and goodwill	X duration, debit	IAS 38.118 e (i) Common practice
Increase (decrease) through net exchange differences, intangible assets and	X duration, debit	IAS 38.118 e (vii) Common practice
goodwill Amortisation, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) duration	IAS 38.118 e (iv) Common practice
Reversal of impairment loss recognised in profit or loss, intangible assets other	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure
than goodwill		
Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 e (iii) Disclosure
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iii) Disclosure
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (iii) <sub>Disclosure</sub>
Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]		
Increase (decrease) through transfers, intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice
Increase (decrease) through other changes, intangible assets and goodwill	X duration, debit	IAS 38.118 e (viii) Common practice
Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice
Disposals and retirements, intangible assets and goodwill [abstract]		
Disposals, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice
Retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice
Total disposals and retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice
Decrease through classified as held for sale, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice
Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.B67 d (iii) Disclosure
Total increase (decrease) in intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice
Intangible assets and goodwill at end of period	X instant, debit	IAS 1.55 Common practice
Identification of unadjusted comparative information	text	IAS 16.80A <sub>Disclosure</sub> , IAS 27.181 <sub>Disclosure</sub> , IAS 38.1301 <sub>Disclosure</sub> , IFRS 10.C6B <sub>Disclosure</sub> , IFRS 11.C13B <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.C27 <sub>Disclosure</sub>
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective
		2021-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	
Explanation of basis of preparation of unadjusted comparative information  [824180] Notes - Agriculture	text	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective
	text text block	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to		2021-01-01 IFRS 17.C27 Disclosure IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure IAS 41.40 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period	text block  X duration, credit	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period	text block  X duration, credit  X duration, credit	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure IAS 41.40 Disclosure IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]	text block  X duration, credit  X duration, credit	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]	text block  X duration, credit  X duration, credit text block	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure IAS 41.40 Disclosure IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]	text block  X duration, credit  X duration, credit text block  table	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.41 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]	text block  X duration, credit  X duration, credit text block  table axis	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.43 Example  IAS 41.41 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]	text block  X duration, credit  X duration, credit text block  table axis member[default]	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.41 Disclosure IAS 41.41 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.43 Example IAS 41.41 Disclosure IAS 41.41 Disclosure IAS 41.41 Disclosure
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member member	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.43 Example  IAS 41.41 Disclosure  IAS 41.41 Common practice  IAS 41.41 Common practice
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]	text block  X duration, credit  X duration, credit text block  table axis member[default] member member axis	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.43 Example  IAS 41.41 Disclosure  IAS 41.41 Common practice  IAS 41.41 Common practice  IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Biological assets by type [axis]  Biological assets, type [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member member axis member[default]	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.41 Disclosure IAS 41.41 Common practice IAS 41.43 Example IAS 41.43 Example IAS 41.43 Example IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member member axis member[default] member	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure IAS 41.40 Disclosure IAS 41.40 Disclosure IAS 41.43 Example  IAS 41.41 Common practice IAS 41.41 Common practice IAS 41.43 Example IAS 41.43 Example IAS 41.43 Example IAS 41.44 Common practice IAS 41.45 Example IAS 41.45 Example IAS 41.46 Example IAS 41.47 Common practice IAS 41.48 Example IAS 41.48 Example IAS 41.48 Example IAS 41.48 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member axis member[default] member axis member[default] member	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure  IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.41 Disclosure  IAS 41.41 Disclosure  IAS 41.41 Common practice  IAS 41.41 Common practice  IAS 41.43 Example  IAS 41.43 Example  IAS 41.43 Example  IAS 41.41 Example  IAS 41.41 Common practice  IAS 41.43 Example  IAS 41.43 Example  IAS 41.43 Example  IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]  Bearer biological assets [member]  Biological assets by age [axis]	text block  X duration, credit  X duration, credit text block  table axis member[default] member axis member[default] member axis member[default] member axis	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure  IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.41 Disclosure  IAS 41.41 Disclosure  IAS 41.41 Disclosure  IAS 41.41 Example  IAS 41.41 Common practice  IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]  Bearer biological assets [member]  Biological assets by age [axis]  Biological assets, age [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member member axis member[default] member axis member[default] member member member member member member axis member[default]	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.41 Disclosure IAS 41.41 Disclosure IAS 41.41 Disclosure IAS 41.41 Example IAS 41.41 Common practice IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]  Biological assets by age [axis]  Biological assets, age [member]  Mature biological assets [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member member axis member[default] member axis member[default] member member axis member[default] member member axis	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure  IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.41 Disclosure  IAS 41.41 Disclosure  IAS 41.41 Common practice  IAS 41.43 Example
[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]  Bearer biological assets [member]  Biological assets by age [axis]  Biological assets, age [member]  Mature biological assets [member]  Immature biological assets [member]	text block  X duration, credit  X duration, credit text block  table axis member[default] member axis member[default] member axis member[default] member member axis member[default] member member axis member[default] member member	2021-01-01 IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure  IAS 41.40 Disclosure  IAS 41.40 Disclosure  IAS 41.43 Example  IAS 41.41 Disclosure  IAS 41.41 Disclosure  IAS 41.41 Common practice  IAS 41.43 Example
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[824180] Notes - Agriculture  Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  Gains (losses) on initial recognition of biological assets and agricultural produce for current period  Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]  Disclosure of detailed information about biological assets [abstract]  Disclosure of detailed information about biological assets [table]  Biological assets by group [axis]  Biological assets, group [member]  Living animals [member]  Plants [member]  Biological assets by type [axis]  Biological assets, type [member]  Consumable biological assets [member]  Bearer biological assets [member]  Biological assets by age [axis]  Biological assets, age [member]  Mature biological assets [member]  Disclosure of detailed information about biological assets [line items]  Description of biological assets	text block  X duration, credit  X duration, credit text block  table axis member[default] member member axis member[default] member member axis member[default] member member imember axis member[default]	2021-01-01 IFRS 17.C27 Disclosure IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure  IAS 41 - Disclosure Disclosure IAS 41.40 Disclosure IAS 41.40 Disclosure IAS 41.43 Example IAS 41.41 Disclosure IAS 41.41 Disclosure IAS 41.41 Disclosure IAS 41.41 Common practice IAS 41.43 Example

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Number of living animals	X.XX instant	IAS 41.46 b (i) Common practice
Disclosure of information about agricultural produce [text block]	text block	IAS 41.46 b (ii) Disclosure
Disclosure of information about agricultural produce [abstract]		
Disclosure of information about agricultural produce [table]	table	IAS 41.46 b (ii) Disclosure
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice
Agricultural produce, group [member]	member[default]	IAS 41.46 b (ii) Common practice
Disclosure of information about agricultural produce [line items]	line items	
Output of agricultural produce	X.XX <sub>duration</sub>	IAS 41.46 b (ii) Common practice
Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	text	IAS 41.46 b Disclosure
Biological assets whose title is restricted	X instant, debit	IAS 41.49 a <sub>Disclosure</sub>
Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 a <sub>Disclosure</sub>
Commitments for development or acquisition of biological assets	X instant, credit	IAS 41.49 b Disclosure
Description of financial risk management related to agricultural activity	text	IAS 41.49 c <sub>Disclosure</sub>
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 Disclosure
Disclosure of reconciliation of changes in biological assets [abstract]		Dississance
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 <sub>Disclosure</sub>
Distribute of recontinuation of changes in biological assets [abite]	table	IAS 40.32A Disclosure, IAS 41.50 Disclosure,
Measurement [axis]	axis	IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1629 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.351 Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d <sub>Disclosure</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub>
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d <sub>Common practice</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Common practice</sub> , IAS 40.79 c <sub>Common practice</sub> , IAS 41.54 f <sub>Common practice</sub>
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 b Example
Biological assets [axis]	axis	IAS 41.50 Common practice
Biological assets [member]	member[default]	IAS 41.50 Common practice
Current biological assets [member]	member	IAS 41.50 Common practice
Non-current biological assets [member]	member	IAS 41.50 Common practice
Disclosure of reconciliation of changes in biological assets [line items]	line items	
Reconciliation of changes in biological assets [abstract]		
Biological assets at beginning of period	X instant, debit	IAS 1.54 f <sub>Disclosure</sub> , IAS 41.43 <sub>Example</sub> , IAS 41.50 <sub>Disclosure</sub>
Changes in biological assets [abstract]		Disclusure
Additions other than through business combinations, biological assets [abstract]		
Additions other than through business combinations, biological assets [abstract]  Additions from subsequent expenditure recognised as asset, biological		
assets	X duration, debit	IAS 41.50 Common practice

Additions from nurshance historical accets	Y	IAS 41 50 h
Additions from purchases, biological assets	X duration, debit	IAS 41.50 b Disclosure
Total additions other than through business combinations, biological assets	X duration, debit	IAS 41.50 Common practice
Acquisitions through business combinations, biological assets	X duration, debit	IAS 41.50 e Disclosure
Increase (decrease) through net exchange differences, biological assets	X duration, debit	IAS 41.50 f Disclosure
Depreciation, biological assets	(X) <sub>duration</sub>	IAS 41.55 c Disclosure
Impairment loss recognised in profit or loss, biological assets	(X) <sub>duration</sub>	IAS 41.55 a Disclosure
Reversal of impairment loss recognised in profit or loss, biological assets	X <sub>duration</sub>	IAS 41.55 b Disclosure
Gains (losses) on fair value adjustment, biological assets [abstract]  Gains (losses) on fair value adjustment attributable to physical changes,	X <sub>duration</sub>	IAS 41 - Example 1 XYZ Dairy Ltd Example,
biological assets  Gains (losses) on fair value adjustment attributable to price changes, biological assets	X duration	IAS 41.51 Example IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example
•	X <sub>duration</sub>	IAS 41.50 a Disclosure
Total gains (losses) on fair value adjustment, biological assets Increase (decrease) through other changes, biological assets	X duration, debit	IAS 41.50 g Disclosure
Disposals, biological assets	(X) duration, credit	IAS 41.50 c Disclosure
· · · · · · · · · · · · · · · · · · ·	(X) duration, credit (X) duration, credit	IAS 41.50 d Disclosure
Decrease due to harvest, biological assets	(X) duration, credit (X) duration, credit	IAS 41.50 c Disclosure
Decrease through classified as held for sale, biological assets		IAS 41.50 Disclosure
Total increase (decrease) in biological assets	X duration, debit	
Biological assets at end of period	X instant, debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Description of biological assets where fair value information is unreliable	text	IAS 41.54 a Disclosure
Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 b <sub>Disclosure</sub>
Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 c <sub>Disclosure</sub>
Depreciation method, biological assets, at cost	text	IAS 41.54 d <sub>Disclosure</sub>
Depreciation rate, biological assets, at cost	X.XX <sub>duration</sub>	IAS 41.54 e Disclosure
Useful life measured as period of time, biological assets, at cost	DUR	IAS 41.54 e <sub>Disclosure</sub>
Useful life measured in production or other similar units, biological assets, at cost	X.XX <sub>duration</sub>	IAS 41.54 e <sub>Disclosure</sub>
Description of useful life, biological assets, at cost	text	IAS 41.54 e <sub>Disclosure</sub>
Description of biological assets previously measured at cost	text	IAS 41.56 a <sub>Disclosure</sub>
Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 b <sub>Disclosure</sub>
Explanation of effect of change for biological asset for which fair value becomes reliably measurable	tout	IAS 41.56 c Disclosure
Explanation of effect of change for biological asset for which fall value becomes reliably measurable	text	IAS 41.50 C Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial		
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements Income from government grants related to agricultural activity Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity Explanation of significant decrease in level of government grants for agricultural activity	text X duration, credit	IAS 41.57 a Disclosure IAS 41.57 a Common practice
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text  X duration, credit text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure IAS 41.57 c Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements Income from government grants related to agricultural activity Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity Explanation of significant decrease in level of government grants for agricultural activity	text  X duration, credit text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts	text  X duration, credit text text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure IAS 41.57 c Disclosure IFRS 14 - Disclosure Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]	text  X duration, credit text text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure IAS 41.57 c Disclosure IFRS 14 - Disclosure Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]	text  X duration, credit text text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure IAS 41.57 c Disclosure IFRS 14 - Disclosure Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]	text  X duration, credit text text text text	IAS 41.57 a Disclosure IAS 41.57 a Common practice IAS 41.57 b Disclosure IAS 41.57 c Disclosure IFRS 14 - Disclosure Disclosure IFRS 14 - Presentation Disclosure
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Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances directly related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances	text  X duration, credit text text text  text  X instant, debit X instant, debit X instant, debit X instant, debit	IAS 41.57 a Disclosure  IAS 41.57 a Common practice  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.1E5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances directly related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset	text  X duration, credit text text text  text  text  X instant, debit	IAS 41.57 a Disclosure  IAS 41.57 a Common practice  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure,  IFRS 14 - Presentation Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances (iractly related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances	text  X duration, credit text text text  text  X instant, debit X instant, debit X instant, debit X instant, debit	IAS 41.57 a Disclosure  IAS 41.57 a Common practice  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure,  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.1E5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.35 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances	text  X duration, credit text text text  text  text  X instant, debit	IAS 41.57 a Disclosure  IAS 41.57 a Common practice  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure,  IFRS 14 - Presentation Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances (abstract)  Regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account debit balances  Regulatory deferral account redit balances  Regulatory deferral account credit balances and related deferred tax liability [abstract]  Regulatory deferral account credit balances [abstract]	text  X duration, credit text text text  text text  X instant, debit	IAS 41.57 a Disclosure  IAS 41.57 a Common practice  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure,  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.1E5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.35 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure  IFRS 14.21 Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [incetty related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances and related deferred tax liability [abstract]  Regulatory deferral account credit balances and related to disposal group	text  X duration, credit text text text  text  text  text  X instant, debit	IAS 41.57 a Disclosure  IAS 41.57 b Disclosure  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.25 Disclosure, IFRS 14.B11 a Disclosure  IFRS 14.21 Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances (irectly related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances directly related to disposal group  Other regulatory deferral account credit balances directly related to disposal group	text  X duration, credit text text text  text text  X instant, debit X instant, credit X instant, credit X instant, credit	IAS 41.57 a Disclosure  IAS 41.57 a Common practice  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.25 Disclosure, IFRS 14.B11 a Disclosure  IFRS 14.26 Disclosure  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure  IFRS 14.25 Disclosure  IFRS 14.26 Disclosure, IFRS 14.IE5 Example  IFRS 14.27 Disclosure, IFRS 14.IE5 Example
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [inectly related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances and related deferred tax liability [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances directly related to disposal group  Other regulatory deferral account credit balances  Total regulatory deferral account credit balances	text  X duration, credit text text text  text  text  text  text block  X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit	IAS 41.57 a Disclosure  IAS 41.57 b Disclosure  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure,  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.25 Disclosure, IFRS 14.B11 a Disclosure  IFRS 14.26 Disclosure  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure  IFRS 14.29 Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Disclosure, IFRS 14.IE5 Example  IFRS 14.25 Disclosure  IFRS 14.25 Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.35 Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances directly related to disposal group  Other regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances  Regulatory deferral account credit balances and related deferred tax liability [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances  Total regulatory deferral account credit balances  Total regulatory deferral account credit balances  Total regulatory deferral account credit balances  Deferred tax liability associated with regulatory deferral account balances	text  X duration, credit text text text  text  text  text  text  text  text  X instant, debit  X instant, credit	IAS 41.57 a Disclosure  IAS 41.57 b Disclosure  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure,  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.25 Disclosure, IFRS 14.B11 a Disclosure  IFRS 14.26 Disclosure  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Disclosure  IFRS 14.26 Example, IFRS 14.IE5 Example  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure, IFRS 14.33 a Disclosure,  IFRS 14.25 Disclosure  IFRS 14.26 Disclosure, IFRS 14.31 b Disclosure,  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure, IFRS 14.B11 b Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances  Regulatory deferral account credit balances  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances directly related to disposal group  Other regulatory deferral account credit balances  Total regulatory deferral account credit balances	text  X duration, credit text text text  t	IAS 41.57 a Disclosure  IAS 41.57 b Disclosure  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.26 a Disclosure, IFRS 14.15 Example  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure, IFRS 14.811 b Disclosure  IFRS 14.29 Disclosure, IFRS 14.811 a Disclosure  IFRS 14.24 Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Disclosure  IFRS 14.26 Disclosure  IFRS 14.27 Disclosure  IFRS 14.28 Disclosure  IFRS 14.29 Disclosure, IFRS 14.15 Example  IFRS 14.29 Disclosure, IFRS 14.15 Example  IFRS 14.24 Disclosure, IFRS 14.15 Disclosure, IFRS 14.24 Disclosure, IFRS 14.15 Disclosure  IFRS 14.24 Disclosure, IFRS 14.11 Disclosure  IFRS 14.24 Disclosure, IFRS 14.11 Disclosure
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Description of nature and extent of government grants for agricultural activity recognised in financial statements  Income from government grants related to agricultural activity  Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity  Explanation of significant decrease in level of government grants for agricultural activity  [824500] Regulatory deferral accounts  Disclosure of regulatory deferral accounts [text block]  Items for presentation of regulatory deferral accounts [abstract]  Statement of financial position [abstract]  Regulatory deferral account debit balances and related deferred tax asset [abstract]  Regulatory deferral account debit balances [abstract]  Regulatory deferral account debit balances  Total regulatory deferral account debit balances  Deferred tax asset associated with regulatory deferral account balances  Total regulatory deferral account debit balances and related deferred tax asset  Assets and regulatory deferral account debit balances  Regulatory deferral account credit balances  Regulatory deferral account credit balances  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances [abstract]  Regulatory deferral account credit balances directly related to disposal group  Other regulatory deferral account credit balances  Total regulatory deferral account credit balances	text  X duration, credit text text text  t	IAS 41.57 a Disclosure  IAS 41.57 b Disclosure  IAS 41.57 b Disclosure  IAS 41.57 c Disclosure  IFRS 14 - Disclosure Disclosure  IFRS 14 - Presentation Disclosure  IFRS 14.25 Disclosure  IFRS 14.25 Example, IFRS 14.IE5 Example  IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure, IFRS 14.34 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.25 Disclosure  IFRS 14.26 Disclosure, IFRS 14.B11 a Disclosure  IFRS 14.27 Disclosure  IFRS 14.28 Example, IFRS 14.IE5 Example  IFRS 14.29 b Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure, IFRS 14.35 Disclosure  IFRS 14.25 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 b Disclosure  IFRS 14.24 Disclosure, IFRS 14.B11 a Disclosure

Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent	X duration, credit	IFRS 14.23 <sub>Example</sub> , IFRS 14.IE1 <sub>Example</sub>
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests	X duration, credit	IFRS 14.23 Example, IFRS 14.IE1 Example
Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]		
Net movement in regulatory deferral account balances related to profit or loss [abstract]		
Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	X <sub>duration</sub> , credit	IFRS 14.25 <sub>Disclosure</sub>
Net movement in other regulatory deferral account balances related to profit or loss	X <sub>duration</sub> , credit	IFRS 14.25 Common practice, IFRS 14.IE5 Common practice
Total net movement in regulatory deferral account balances related to profit or loss	X duration, credit	IFRS 14.23 <sub>Disclosure</sub> , IFRS 14.35 <sub>Disclosure</sub>
Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	X duration, credit	IFRS 14.24 <sub>Disclosure</sub> , IFRS 14.B12 b <sub>Disclosure</sub>
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sub>duration</sub> , credit	IFRS 14.24 <sub>Disclosure</sub> , IFRS 14.B12 a <sub>Disclosure</sub>
Net movement in regulatory deferral account balances related to other comprehensive income [abstract]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sub>duration</sub> , credit	IFRS 14.22 a <sub>Disclosure</sub> , IFRS 14.35 <sub>Disclosure</sub>
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X <sub>duration</sub> , credit	IFRS 14.22 a <sub>Disclosure</sub>
Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X duration, debit	IFRS 14.22 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	X duration, credit	IFRS 14.22 b <sub>Disclosure</sub>
Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	(X) duration, debit	IFRS 14.22 b <sub>Disclosure</sub>
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X <sub>duration</sub> , credit	IFRS 14.22 b <sub>Disclosure</sub> , IFRS 14.35 <sub>Disclosure</sub>
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	X duration, credit	IFRS 14.22 b <sub>Disclosure</sub>
Reclassification adjustments on net movement in regulatory deferral account balances, before tax	(X) duration, debit	IFRS 14.22 b Disclosure
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X duration, credit	IFRS 14.22 b Disclosure
Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X duration, debit	IFRS 14.22 b Disclosure
Earnings per share [abstract]		
Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 <sub>Disclosure</sub>
Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure
Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	text	IFRS 14.32 Disclosure
Disclosure of information about activities subject to rate regulation [text block]	text block	IFRS 14 - Explanation of activities subject to rate regulation Disclosure
Disclosure of information about activities subject to rate regulation [abstract]		
Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 - Explanation of activities subject to rate regulation Disclosure
Types of rate-regulated activities [axis]	axis	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Rate-regulated activities [member]	member[default]	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Electricity distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example
Gas distribution [member]	member	IFRS 14.33 <sub>Example</sub> , IFRS 14.IE2 <sub>Example</sub>
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
Classes of regulatory deferral account balances [axis]	member[default]	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure
0 ,		IFRS 14.34 Disclosure
Taxation-related regulatory deferral account balances [member]	member	Disclosure

Disclosure of information about activities subject to rate regulation [line items]	line items	JEDO 44.00
Description of nature and extent of rate-regulated activity	text	IFRS 14.30 a Disclosure
Description of nature of regulatory rate-setting process	text	IFRS 14.30 a Disclosure
Description of identity of rate regulator(s)	text	IFRS 14.30 b <sub>Disclosure</sub>
Statement that rate regulator is related party	text	IFRS 14.30 b Disclosure
Explanation of how rate regulator is related	text	IFRS 14.30 b Disclosure
Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	text	IFRS 14.30 c <sub>Disclosure</sub>
Description of cross-reference to disclosures about activities subject to rate regulation	text	IFRS 14.31 Disclosure
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	IFRS 14 - Explanation of recognised amounts Disclosure
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	IFRS 14 - Explanation of recognised amounts Disclosure
Types of rate-regulated activities [axis]	axis	IFRS 14.30 <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Rate-regulated activities [member]	member[default]	IFRS 14.30 <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Electricity distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example
Gas distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 <sub>Disclosure</sub>
Regulatory deferral account balances [member]	member[default]	IFRS 14.B22 Disclosure
Regulatory deferral account balances not classified as disposal groups [member]	member	IFRS 14.B22 <sub>Disclosure</sub>
Regulatory deferral account balances classified as disposal groups [member]	member	IFRS 14.B22 <sub>Disclosure</sub>
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Classes of regulatory deferral account balances [member]	member[default]	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure
Range [axis]	axis	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Ranges [member]	member[default]	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Bottom of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Weighted average [member]	member	IFRS 13.B6 Example, IFRS 13.IE63 Example; IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	line items	
Reconciliation of regulatory deferral account debit balances [abstract]		
Regulatory deferral account debit balances at beginning of period	X instant, debit	IFRS 14.20 a Disclosure, IFRS 14.33 a Disclosure, IFRS 14.35 Disclosure
Changes in regulatory deferral account debit balances [abstract]		
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (i) Example
Decrease through balances recovered in current period, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (ii) Example
Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]		
Decrease through impairments, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (iii) Example
Increase through items acquired in business combination, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example
Decrease through disposals, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X <sub>duration</sub> , debit	IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example
Total increase (decrease) through other changes, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example

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Total increase (decrease) in regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a Disclosure
Regulatory deferral account debit balances at end of period	X instant, debit	IFRS 14.20 a <sub>Disclosure</sub> , IFRS 14.33 a <sub>Disclosure</sub> , IFRS 14.35 <sub>Disclosure</sub>
Reconciliation of regulatory deferral account credit balances [abstract]		
Regulatory deferral account credit balances at beginning of period	X instant, credit	IFRS 14.20 b <sub>Disclosure</sub> , IFRS 14.33 a <sub>Disclosure</sub> , IFRS 14.35 <sub>Disclosure</sub>
Changes in regulatory deferral account credit balances [abstract]		
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (i) Example
Decrease through balances reversed in current period, regulatory deferral account credit balances	(X) <sub>duration</sub> , debit	IFRS 14.33 a (ii) Example
Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]		
Increase through items assumed in business combination, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example
Decrease through disposals, regulatory deferral account credit balances	(X) duration, debit	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X <sub>duration</sub> , credit	IFRS 14.33 a (iii) Example
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example
Total increase (decrease) through other changes, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example
Total increase (decrease) in regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a <sub>Disclosure</sub>
Regulatory deferral account credit balances at end of period	X instant, credit	IFRS 14.20 b <sub>Disclosure</sub> , IFRS 14.33 a <sub>Disclosure</sub> , IFRS 14.35 <sub>Disclosure</sub>
Rate of return used to reflect time value of money, regulatory deferral account balances	X.XX instant	IFRS 14.33 b Disclosure
Discount rate used to reflect time value of money, regulatory deferral account balances	X.XX instant	IFRS 14.33 b Disclosure
Remaining recovery period of regulatory deferral account debit balances	DUR	IFRS 14.33 c Disclosure
Remaining reversal period of regulatory deferral account credit balances	DUR	IFRS 14.33 c Disclosure
Statement that regulatory deferral account balance is no longer fully recoverable or		
reversible  Description of reason why regulatory deferral account balance is no longer fully	text	IFRS 14.36 Disclosure
recoverable or reversible	text	IFRS 14.36 Disclosure
Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	X instant, credit	IFRS 14.36 Disclosure
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X instant, debit	IFRS 14.36 Disclosure
Description of impact of rate regulation on current and deferred tax	text	IFRS 14.34 <sub>Disclosure</sub>
Increase (decrease) in current tax expense (income) due to rate regulation	X <sub>duration</sub> , debit	IFRS 14.34 <sub>Disclosure</sub>
Increase (decrease) in deferred tax expense (income) due to rate regulation	X <sub>duration</sub> , debit	IFRS 14.34 <sub>Disclosure</sub>
Additional disclosures related to regulatory deferral accounts [abstract]		
Net movement in regulatory deferral account balances related to profit or loss, attributable to non- controlling interests	X <sub>duration</sub> , credit	IFRS 14.B25 Disclosure
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	X duration, credit	IFRS 14.B28 Disclosure
[825100] Notes - Investment property		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A <sub>Disclosure</sub>
Disclosure of detailed information about investment property [abstract]		
Disclosure of detailed information about investment property [table]	table	IAS 40.32A <sub>Disclosure</sub>
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
At cost [member]	member	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 41.55 <sub>Disclosure</sub>
Fair value model [member]	member	IAS 40.32A Disclosure
		IAS 40.32A Disclosure, IAS 41.50 Disclosure,
At fair value [member]	member	IFRS 13.93 a Disclosure
At cost or in accordance with IFRS 16 within fair value model [member]	member	IAS 40.78 <sub>Disclosure</sub>
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IAS 41.54 f Disclosure, IAS 41.55 Disclosure, IA
		date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice

Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.351 Disclosure, IFRS 7.35M Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d <sub>Disclosure</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 41.54 f <sub>Disclosure</sub>
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.IG29 b Example
Types of investment property [axis]	avie	IAS 1 112 C O
Types of investment property [axis]  Investment property [member]	member[default]	IAS 1.112 c Common practice IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Investment property completed [member]	member	IAS 1.112 c Common practice
		·
Investment property under construction or development [member]	member	IAS 1.112 c Common practice
Disclosure of detailed information about investment property [line items]	line items	
Reconciliation of changes in investment property [abstract]		
Investment property at beginning of period	X instant, debit	IAS 1.54 b <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>
Changes in investment property [abstract]		
Additions, investment property [abstract]		
Additions from subsequent expenditure recognised as asset, investment property	X duration, debit	IAS 40.76 a <sub>Disclosure</sub> , IAS 40.79 d (i) <sub>Disclosure</sub>
Additions from acquisitions, investment property	X duration, debit	IAS 40.76 a <sub>Disclosure</sub> , IAS 40.79 d (i) <sub>Disclosure</sub>
Total additions other than through business combinations, investment property	X <sub>duration</sub> , debit	IAS 40.76 a <sub>Disclosure</sub> , IAS 40.79 d (i) <sub>Disclosure</sub>
Acquisitions through business combinations, investment property	X duration, debit	IAS 40.76 b <sub>Disclosure</sub> , IAS 40.79 d (ii) <sub>Disclosure</sub>
Increase (decrease) through net exchange differences, investment property	X duration, debit	IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure
Depreciation, investment property	(X) duration	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure
Impairment loss recognised in profit or loss, investment property	(X) duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Reversal of impairment loss recognised in profit or loss, investment property	X <sub>duration</sub>	IAS 40.76 g <sub>Disclosure</sub> , IAS 40.79 d (v) <sub>Disclosure</sub>
Gains (losses) on fair value adjustment, investment property	X <sub>duration</sub>	IAS 40.76 d <sub>Disclosure</sub>
Transfer from (to) inventories and owner-occupied property, investment property	X duration, debit	IAS 40.76 f <sub>Disclosure</sub> , IAS 40.79 d (vii) <sub>Disclosure</sub>
Transfer from investment property under construction or development, investment property	X duration, debit	IAS 40.76 Common practice, IAS 40.79 d Common practice
Disposals, investment property	(X) duration, credit	IAS 40.76 c <sub>Disclosure</sub> , IAS 40.79 d (iii) <sub>Disclosure</sub>
Decrease through classified as held for sale, investment property	(X) <sub>duration, credit</sub>	IAS 40.76 c <sub>Disclosure</sub> , IAS 40.79 d (iii) <sub>Disclosure</sub>
Increase (decrease) through other changes, investment property	X <sub>duration</sub> , debit	IAS 40.76 g <sub>Disclosure</sub> , IAS 40.79 d (viii) <sub>Disclosure</sub>
Total increase (decrease) in investment property	X <sub>duration</sub> , debit	IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>
Investment property at end of period	X instant, debit	IAS 1.54 b <sub>Disclosure</sub> , IAS 40.76 <sub>Disclosure</sub> , IAS 40.79 d <sub>Disclosure</sub>
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 a <sub>Disclosure</sub>
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 c <sub>Disclosure</sub>
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e <sub>Disclosure</sub>
Rental income from investment property, net of direct operating expense [abstract]		
Rental income from investment property	X duration, credit	IAS 40.75 f (i) Disclosure
Direct operating expense from investment property [abstract]		
Direct operating expense from investment property generating rental income	(X) duration, debit	IAS 40.75 f (ii) Disclosure
Direct operating expense from investment property not generating rental income	(X) <sub>duration</sub> , debit	IAS 40.75 f (iii) Disclosure
Total direct operating expense from investment property	(X) <sub>duration</sub> , debit	IAS 40.75 f Common practice
Rental income from investment property, net of direct operating expense	X duration, credit	IAS 1.112 c Common practice
Cumulative change in fair value recognised in profit or loss on sales of investment property between	X duration, credit	IAS 40.75 f (iv) Disclosure
pools of assets measured using different models	· · uuration, credit	

Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 g <sub>Disclosure</sub>
	X <sub>instant</sub>	IAS 40.75 g <sub>Disclosure</sub>
Explanation of contractual obligations to purchase, construct or develop investment property or for	text	IAS 40.75 h <sub>Disclosure</sub>
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 <sub>Disclosure</sub>
Description of investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 a <sub>Disclosure</sub>
Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 b <sub>Disclosure</sub>
Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 c <sub>Disclosure</sub>
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 d (i) Disclosure
sale	X instant, debit	IAS 40.78 d (ii) Disclosure
iai value model	X duration, credit	IAS 40.78 d (iii) <sub>Disclosure</sub>
1 1 3	text	IAS 40.79 a Disclosure
Depreciation rate, investment property, cost model	X.XX <sub>duration</sub>	IAS 40.79 b <sub>Disclosure</sub>
Useful life measured as period of time, investment property, cost model	DUR	IAS 40.79 b <sub>Disclosure</sub>
Description of useful life, investment property, cost model	text	IAS 40.79 b Disclosure
Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) Disclosure
Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) <sub>Disclosure</sub>
[825480] Notes - Separate financial statements		
	text block	IAS 27 - Disclosure <sub>Disclosure</sub> , IFRS 12 - Objective <sub>Disclosure</sub>
Description of nature of financial statements	text	IAS 1.51 b <sub>Disclosure</sub> , IAS 27.16 a <sub>Disclosure</sub> , IAS 27.17 a <sub>Disclosure</sub>
Description of fact that exemption from consolidation has been used	text	IAS 27.16 a <sub>Disclosure</sub>
Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a <sub>Disclosure</sub>
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a <sub>Disclosure</sub>
public use	text	IAS 27.16 a <sub>Disclosure</sub>
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a <sub>Disclosure</sub>
Address where consolidated financial statements are obtainable	text	IAS 27.16 a <sub>Disclosure</sub>
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Disclosure of subsidiaries [abstract]		
Disclosure of subsidiaries [table]		IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Subsidiaries [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Entity's total for subsidiaries [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Subsidiaries [member]	member	IAS 24.19 c <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Disclosure of subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) <sub>Disclosure</sub> , IAS 27.17 b (i) <sub>Disclosure</sub> , IFRS 12.12 a <sub>Disclosure</sub> , IFRS 12.19B a <sub>Disclosure</sub>
Principal place of business of subsidiary	text	IAS 27.16 b (ii) <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub> , IFRS 12.12 b <sub>Disclosure</sub> , IFRS 12.19B b <sub>Disclosure</sub>
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interest in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.19B c <sub>Disclosure</sub>
Proportion of voting rights held in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.19B c <sub>Disclosure</sub>
Disclosure of joint ventures [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub>
Disclosure of joint ventures [abstract]		
Disclosure of joint ventures [table]	table	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub>
Joint ventures [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>

Entity's total for joint ventures [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Joint ventures [member]	member	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Disclosure of joint ventures [line items]	line items	
Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint venture	text	IAS 27.16 b (ii) <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub> , IFRS 12.21 a (iii) <sub>Disclosure</sub>
Proportion of ownership interest in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>
Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>
Disclosure of associates [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub>
Disclosure of associates [abstract]		
Disclosure of associates [table]	table	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub>
Associates [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for associates [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Associates [member]	member	IAS 24.19 d <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Disclosure of associates [line items]	line items	
Disclosure of associates [line items]  Name of associate	line items	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
		IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Name of associate	text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Name of associate  Principal place of business of associate	text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate	text text text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iiii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate	text text text X.XX duration	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure, IAS 27.16 b (ii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate	text text text X.XX duration X.XX duration	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (iii) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries	text text text X.XX duration X.XX duration text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure, IAS 27.16 b (ii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures	text text text X.XX duration X.XX duration text text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (iii) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial	text text  text  X.XX duration  X.XX duration  text text text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements	text text text  X.XX duration  X.XX duration text text text text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iiii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Name of associate  Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements  Description of identification of financial statements to which separate financial statements relate	text  text  text  X.XX duration  X.XX duration  text text text text text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 c Disclosure, IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.18 Disclosure, IAS 27.17 Disclosure, IAS 27.17 Disclosure, IAS 27.18 Disclosure, IAS 38.130 Disclosure, IFRS 10.06 Disclosure, IFRS 11.013 Disclosure, Effective
Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements  Description of identification of financial statements to which separate financial statements relate  Identification of unadjusted comparative information  Statement that unadjusted comparative information has been prepared on different basis  Explanation of basis of preparation of unadjusted comparative information	text  text  text  X.XX duration  X.XX duration  text  text  text  text  text  text  text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 b Disclosure, IAS 27.17 c Disclosure  IAS 27.16 b Disclosure, IAS 27.18 Disclosure, IAS 27.17 Disclosure, IAS 27.18 Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IAS 27.18 Disclosure, IAS 16.80A Disclosure, IAS 27.18 Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective
Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements  Description of identification of financial statements to which separate financial statements relate  Identification of unadjusted comparative information  Statement that unadjusted comparative information has been prepared on different basis  Explanation of basis of preparation of unadjusted comparative information	text  text  text  X.XX duration  X.XX duration  text  text  text  text  text  text  text  text  text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 c Disclosure, IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.18 Disclosure  IAS 27.17 Disclosure  IAS 27.17 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IAS 38.1301 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosu
Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements  Description of identification of financial statements to which separate financial statements relate  Identification of unadjusted comparative information  Statement that unadjusted comparative information has been prepared on different basis  Explanation of basis of preparation of unadjusted comparative information  [825700] Notes - Interests in other entities  Disclosure of interests in other entities [text block]	text  text  text  X.XX duration  X.XX duration  text  text  text  text  text  text  text  text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iiii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.18 Disclosure, IAS 27.17 Disclosure, IAS 27.18 Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IAS 38.130 Disclosure, IFRS 17.C27 Disclosure  IAS 16.80A Disclosure, IAS 27.18 Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective
Principal place of business of associate  Country of incorporation of associate  Proportion of ownership interest in associate  Proportion of voting rights held in associate  Method used to account for investments in subsidiaries  Method used to account for investments in joint ventures  Method used to account for investments in associates  Statement that investment entity prepares separate financial statements as its only financial statements  Description of identification of financial statements to which separate financial statements relate  Identification of unadjusted comparative information  Statement that unadjusted comparative information has been prepared on different basis  Explanation of basis of preparation of unadjusted comparative information	text  text  text  X.XX duration  X.XX duration  text  text  text  text  text  text  text  text  text	IFRS 12.21 a (i) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iiii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iiii) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iiii) Disclosure, IAS 27.16 b (iii) Disclosure, IAS 27.17 c Disclosure, IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  IAS 27.16 Disclosure, IAS 27.18 Disclosure, IAS 27.17 Disclosure, IAS 27.18 Disclosure, IAS 27.18 Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IAS 38.130 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IFRS 10.C6B Disclosure, IFRS

Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights  Description of significant judgements and assumptions made in determining that entity is agent or principal  Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent  Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent  Disclosure of how entity aggregated interests in similar entities [text block]  Disclosure of composition of group [text block]  Disclosure of composition of group [text block]  Disclosure of composition of group [text block]  Disclosure, IAS 27.17 b Disclosure, IAS 27.1	
principal  Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent  Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent  Disclosure of how entity aggregated interests in similar entities [text block] text block  Disclosure of composition of group [text block] text block  Disclosure of composition of group [text block] text block  IFRS 12.9 c Example  IFRS 12.9 d Example  IFRS 12.9 e Example  text  IFRS 12.9 e Example  IFRS 12.9 e Example  text  IFRS 12.9 e Example  text  IFRS 12.9 e Example	
interest in investee is more than twenty per cent  Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent  Disclosure of how entity aggregated interests in similar entities [text block] text block IFRS 12.9 e Example  Disclosure of interests in subsidiaries [text block] text block IFRS 12.B3 Disclosure  Disclosure of composition of group [text block] text block IFRS 12.2 b (i) Disclosure  Disclosure	
when its interest in investee is less than twenty per cent  Disclosure of how entity aggregated interests in similar entities [text block] text block IFRS 12.83 Disclosure  Disclosure of interests in subsidiaries [text block] text block IFRS 12.2 b (i) Disclosure  Disclosure of composition of group [text block] text block IFRS 12.10 a (i) Disclosure	
Disclosure of interests in subsidiaries [text block] text block IFRS 12.2 b (i) Disclosure  Disclosure of composition of group [text block] text block IFRS 12.10 a (i) Disclosure	
Disclosure of composition of group [text block] text block IFRS 12.10 a (i) Disclosure	
Disclosure of composition of group [text block] text block IFRS 12.10 a (i) Disclosure	
Disclosure of subsidiaries [text block] text block text block text block text block text block	
Disclosure of subsidiaries [abstract]	
Disclosure of subsidiaries [table]  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure	
Subsidiaries [axis]  Axis  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IAS	
Entity's total for subsidiaries [member]  Member[default]  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure	
Subsidiaries [member]  member  IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure	
Subsidiaries with material non-controlling interests [member] member IFRS 12.12 <sub>Disclosure</sub>	
Disclosure of subsidiaries [line items] line items	
Name of subsidiary  text  IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure	ıre
Principal place of business of subsidiary  text  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Di	sure, ire
Country of incorporation of subsidiary  text  IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19 b Disc	
Proportion of ownership interests held by non-controlling interests  X.XX <sub>duration</sub> IFRS 12.12 c <sub>Disclosure</sub>	
Proportion of voting rights held by non-controlling interests  X.XX <sub>duration</sub> IFRS 12.12 d <sub>Disclosure</sub>	
Profit (loss), attributable to non-controlling interests X duration, credit IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure	ire
Non-controlling interests  X instant, credit  IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure	
Dividends paid to non-controlling interests X duration, credit IFRS 12.B10 a Disclosure	
Current assets  X instant, debit  IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure	
Non-current assets  X instant, debit  IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure	
Current liabilities  X instant, credit  IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure	
Non-current liabilities  X instant, credit  IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure	
Revenue  IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure	
IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 12.B10 b Example, IFRS 17.113 b Exampl	
Comprehensive income  X duration, credit  X duration, credit  IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 1.2810 b Example IFRS 1.2812 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure	
Date of end of reporting period of financial statements of subsidiary yyyy-mm-dd IFRS 12.11 a <sub>Disclosure</sub>	
Description of reason why using different reporting date or period for subsidiary text IFRS 12.11 b Disclosure	
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group  IFRS 12.13 a Disclosure	
Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	
Assets to which significant restrictions apply  X instant, debit  IFRS 12.13 c Disclosure	
Liabilities to which significant restrictions apply  X instant, credit  IFRS 12.13 c Disclosure	

Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Disclosure of information about consolidated structured entities [abstract]		
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sub>Disclosure</sub>
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Entity's total for consolidated structured entities [member]	member[default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Disclosure of information about consolidated structured entities [line items]	line items	
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 <sub>Disclosure</sub> , IFRS 12.B26 a <sub>Example</sub>
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a <sub>Disclosure</sub> , IFRS 12.30 a <sub>Disclosure</sub>
Support provided to structured entity without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.15 a <sub>Disclosure</sub> , IFRS 12.30 a <sub>Disclosure</sub>
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b <sub>Disclosure</sub> , IFRS 12.30 b <sub>Disclosure</sub>
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 <sub>Disclosure</sub>
Description of intentions to provide support to structured entity	text	IFRS 12.17 Disclosure, IFRS 12.31 Disclosure
Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IFRS 12.18 Disclosure
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X <sub>duration</sub> , credit	IFRS 12.18 <sub>Disclosure</sub>
Gains (losses) recognised when control of subsidiary is lost	X duration, credit	IFRS 12.19 Disclosure
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X duration, credit	IFRS 12.19 a <sub>Disclosure</sub>
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	text	IFRS 12.19 b Disclosure
Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (ii) Disclosure
Disclosure of associates [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub>
Disclosure of associates [abstract]		
Disclosure of associates [table]	table	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub>
Associates [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for associates [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Associates [member]	member	IAS 24.19 d <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of associates [line items]	line items	5.03.000.0
Name of associate	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) <sub>Disclosure</sub>
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of associate	text	IAS 27.16 b (ii) <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub> , IFRS 12.21 a (iii) <sub>Disclosure</sub>
Proportion of ownership interest in associate	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>
Proportion of voting rights held in associate	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>
Description of whether investment in associate is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure
Description of basis of preparation of summarised financial information of associate	text	IFRS 12.B15 Disclosure
Dividends received	X <sub>duration, debit</sub>	IFRS 12.B12 a <sub>Disclosure</sub>

	Current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (i) <sub>Disclosure</sub>
	Non-current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ii) <sub>Disclosure</sub>
	Current liabilities	X instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>
	Non-current liabilities	X instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iv) <sub>Disclosure</sub>
	Revenue	X duration, credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IAS 1.82 a <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (v) <sub>Disclosure</sub> , IFRS 8.23 a <sub>Disclosure</sub> , IFRS 8.28 a <sub>Disclosure</sub> , IFRS 8.32 <sub>Disclosure</sub> , IFRS 8.33 a <sub>Disclosure</sub> , IFRS 8.34 <sub>Disclosure</sub>
	Profit (loss) from continuing operations	X <sub>duration</sub> , credit	IAS 1.81A a <sub>Disclosure</sub> , IFRS 12.B12 b (vi) <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 b <sub>Disclosure</sub>
	Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea <sub>Disclosure</sub> , IAS 1.98 e <sub>Disclosure</sub> , IFRS 12.B12 b (vii) <sub>Disclosure</sub> , IFRS 5.33 a <sub>Disclosure</sub>
	Other comprehensive income	X <sub>duration</sub> , credit	IAS 1.106 d (ii) <sub>Disclosure</sub> , IAS 1.81A b <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B12 b (viii) <sub>Disclosure</sub>
	Comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
	Fair value of investments in associates for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure
	Investments accounted for using equity method	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub>
	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , credit	IFRS 12.B16 a <sub>Disclosure</sub>
	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 b Disclosure
	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B16 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 d <sub>Disclosure</sub>
	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	text block	IFRS 12.B14 b Disclosure
	Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a <sub>Disclosure</sub> , IFRS 12.22 a <sub>Disclosure</sub>
	Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure
	Description of reason why using different reporting date or period for associate	text	IFRS 12.22 b (ii) Disclosure
	Unrecognised share of losses of associates	X duration, debit	IFRS 12.22 c <sub>Disclosure</sub>
	Cumulative unrecognised share of losses of associates	X instant, credit	IFRS 12.22 c <sub>Disclosure</sub>
	Contingent liabilities incurred in relation to interests in associates	X instant, credit	IFRS 12.23 b Disclosure
	Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure
	erests in joint arrangements [text block]	text block	IFRS 12.2 b (ii) Disclosure
	f joint operations [text block]	text block	IFRS 12.B4 c Disclosure
	re of joint operations [abstract]	text block	III TO 12.5 TO Disclosure
	closure of joint operations [table]	table	IFRS 12.B4 c <sub>Disclosure</sub>
	Joint operations [axis]	axis	IFRS 12.B4 c Disclosure
	Entity's total for joint operations [member]	member[default]	IFRS 12.B4 c Disclosure
Б.	Joint operations [member]	member	IFRS 12.B4 c Disclosure
	Plana of init apprations [line items]	line items	IEPS 12 21 2 (i)
	Name of joint operation	text	IFRS 12.21 a (i) Disclosure
	Description of nature of entity's relationship with joint operation	text	IFRS 12.21 a (ii) Disclosure
	Principal place of business of joint operation	text	IFRS 12.21 a (iii) Disclosure
	Country of incorporation of joint operation	text	IFRS 12.21 a (iii) Disclosure
	Proportion of ownership interest in joint operation	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure
	Proportion of voting rights held in joint operation  f joint ventures [text block]	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,
		CAN DIOON	IFRS 12.B4 b Disclosure
	re of joint ventures [abstract]	toblo	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,
	closure of joint ventures [table]	table	IFRS 12.B4 b <sub>Disclosure</sub> IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> ,
	Joint ventures [axis]	axis	IFRS 12.B4 b Disclosure, Expiry date

		2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first
		application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of joint ventures [line items]	line items	
Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with joint venture	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>
Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>
Description of whether investment in joint venture is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure
Description of basis of preparation of summarised financial information of joint venture	text	IFRS 12.B15 Disclosure
Dividends received	X duration, debit	IFRS 12.B12 a <sub>Disclosure</sub>
Current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (i) <sub>Disclosure</sub>
Non-current assets	X instant, debit	IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ii) <sub>Disclosure</sub>
Current liabilities	X instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>
Non-current liabilities	X instant, credit	IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (iv) <sub>Disclosure</sub>
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a <sub>Disclosure</sub> , IFRS 12.B12 b (vi) <sub>Disclosure</sub> , IFRS 8.23 b <sub>Disclosure</sub>
Profit (loss) from discontinued operations	X <sub>duration</sub> , credit	IAS 1.82 ea <sub>Disclosure</sub> , IAS 1.98 e <sub>Disclosure</sub> , IFRS 12.B12 b (vii) <sub>Disclosure</sub> , IFRS 5.33 a <sub>Disclosure</sub>
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) <sub>Disclosure</sub> , IAS 1.81A b <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B12 b (viii) <sub>Disclosure</sub>
Comprehensive income	X duration, credit	IAS 1.106 a <sub>Disclosure</sub> , IAS 1.81A c <sub>Disclosure</sub> , IFRS 1.24 b <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub> , IFRS 1.32 a (ii) <sub>Disclosure</sub>
Cash and cash equivalents	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
Other current financial liabilities	X instant, credit	IAS 1.54 m <sub>Disclosure</sub> , IFRS 12.B13 b <sub>Disclosure</sub>
Other non-current financial liabilities	X instant, credit	IAS 1.54 m <sub>Disclosure</sub> , IFRS 12.B13 c <sub>Disclosure</sub>
Depreciation and amortisation expense	X duration, debit	IAS 1.102 <sub>Example</sub> , IAS 1.104 <sub>Disclosure</sub> , IAS 1.99 <sub>Disclosure</sub> , IFRS 12.B13 d <sub>Disclosure</sub> , IFRS 8.23 e <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Interest income	X duration, credit	IAS 1.112 c $_{\rm Common\ practice}$ , IFRS 12.B13 e $_{\rm Disclosure}$ , IFRS 8.23 c $_{\rm Disclosure}$ , IFRS 8.28 e $_{\rm Disclosure}$
Interest expense	X <sub>duration</sub> , debit	IFRS 12.B13 f <sub>Disclosure</sub> , IFRS 8.23 d <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Tax expense (income)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Fair value of investments in joint ventures for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure

Investments accounted for using equity method	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub>
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 a <sub>Disclosure</sub>
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 b Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration</sub> , credit	IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B16 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Share of total comprehensive income of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 d <sub>Disclosure</sub>
Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	text block	IFRS 12.B14 b Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a <sub>Disclosure</sub> , IFRS 12.22 a <sub>Disclosure</sub>
Date of end of reporting period of financial statements of joint venture	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure
Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b (ii) Disclosure
Unrecognised share of losses of joint ventures	X <sub>duration</sub> , debit	IFRS 12.22 c <sub>Disclosure</sub>
Cumulative unrecognised share of losses of joint ventures	X instant, credit	IFRS 12.22 c <sub>Disclosure</sub>
Commitments in relation to joint ventures	X instant, credit	IFRS 12.23 a <sub>Disclosure</sub>
Contingent liabilities incurred in relation to interests in joint ventures	X instant, credit	IFRS 12.23 b <sub>Disclosure</sub>
Share of contingent liabilities of joint ventures incurred jointly with other investors	X instant, credit	IFRS 12.23 b <sub>Disclosure</sub>
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure
Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12.B4 e <sub>Disclosure</sub>
Disclosure of unconsolidated structured entities [abstract]		
Disclosure of unconsolidated structured entities [table]	table	IFRS 12.B4 e Disclosure
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure
Entity's total for unconsolidated structured entities [member]	member[default]	IFRS 12.B4 e <sub>Disclosure</sub>
Unconsolidated structured entities [member]	member	IFRS 12.B4 e <sub>Disclosure</sub>
Securitisation vehicles [member]	member	IFRS 12.B23 a <sub>Example</sub>
Asset-backed financings [member]	member	IFRS 12.B23 b Example
Investment funds [member]	member	IFRS 12.B23 c Example
Disclosure of unconsolidated structured entities [line items]	line items	
Disclosure of information about interests in structured entity [text block]	text block	IFRS 12.26 <sub>Disclosure</sub>
Description of how entity determined which structured entities it sponsored	text	IFRS 12.27 a <sub>Disclosure</sub>
Income from structured entities	X <sub>duration</sub> , credit	IFRS 12.27 b Disclosure
Description of types of income from structured entities	text	IFRS 12.27 b <sub>Disclosure</sub> , IFRS 12.B26 c <sub>Example</sub>
Assets transferred to structured entities, at time of transfer	X <sub>duration</sub> , credit	IFRS 12.27 c <sub>Disclosure</sub>
Assets recognised in entity's financial statements in relation to structured entities	X instant, debit	IFRS 12.29 a <sub>Disclosure</sub>
Liabilities recognised in entity's financial statements in relation to structured entities	X instant, credit	IFRS 12.29 a Disclosure
Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	text	IFRS 12.29 b Disclosure
Maximum exposure to loss from interests in structured entities	X instant	IFRS 12.29 c Disclosure
Information about how maximum exposure to loss from interests in structured entities is determined	text	IFRS 12.29 c <sub>Disclosure</sub>
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	text	IFRS 12.29 c <sub>Disclosure</sub>
Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	text	IFRS 12.29 d <sub>Disclosure</sub>
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a <sub>Disclosure</sub> , IFRS 12.30 a <sub>Disclosure</sub>
Support provided to structured entity without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.15 a <sub>Disclosure</sub> , IFRS 12.30 a <sub>Disclosure</sub>
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b <sub>Disclosure</sub> , IFRS 12.30 b <sub>Disclosure</sub>
Description of intentions to provide support to structured entity	text	IFRS 12.17 <sub>Disclosure</sub> , IFRS 12.31 <sub>Disclosure</sub>
Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12.B25 Disclosure
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 <sub>Disclosure</sub> , IFRS 12.B26 a <sub>Example</sub>
Losses incurred in relation to interests in structured entities	X <sub>duration</sub> , debit	IFRS 12.B26 b <sub>Example</sub>
Description of whether entity is required to absorb losses of structured entities before other parties	text	IFRS 12.B26 d <sub>Example</sub>
Maximum limit of losses of structured entities which entity is required to absorb before other parties	X instant, credit	IFRS 12.B26 d <sub>Example</sub>
Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	text block	IFRS 12.B26 d <sub>Example</sub>
Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block]	text block	IFRS 12.B26 e Example

Description of difficulties structured entity experienced in financing its activities	text	IFRS 12.B26 f Example
Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12.B26 g Example
Disclosure of investment entities [text block]	text block	IFRS 12 - Investment entity status Disclosure
Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A Disclosure
Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	text	IFRS 12.9A Disclosure
Description of change of investment entity status	text	IFRS 12.9B <sub>Disclosure</sub>
Description of reasons for change of investment entity status	text	IFRS 12.9B Disclosure
Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12.9B Disclosure
Fair value of subsidiaries that cease to be consolidated as of date of change of investment	X instant, debit	IFRS 12.9B a Disclosure
entity status  Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity	X duration, credit	IFRS 12.9B b Disclosure
status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of	,	
subsidiaries is recognised	text	IFRS 12.9B c <sub>Disclosure</sub>
Statement that investment entity is required to apply exception from consolidation	text	IFRS 12.19A <sub>Disclosure</sub>
Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12.19B <sub>Disclosure</sub>
Disclosure of information about unconsolidated subsidiaries [abstract]		
Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12.19B <sub>Disclosure</sub>
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B <sub>Disclosure</sub>
Entity's total for unconsolidated subsidiaries [member]	member[default]	IFRS 12.19B <sub>Disclosure</sub>
Unconsolidated subsidiaries [member]	member	IFRS 12.19B <sub>Disclosure</sub>
Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12.19B Disclosure
Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12.19C <sub>Disclosure</sub>
Disclosure of information about unconsolidated subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) <sub>Disclosure</sub> , IAS 27.17 b (i) <sub>Disclosure</sub> , IFRS 12.12 a <sub>Disclosure</sub> , IFRS 12.19B a <sub>Disclosure</sub>
Principal place of business of subsidiary	text	IAS 27.16 b (ii) <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub> , IFRS 12.12 b <sub>Disclosure</sub> , IFRS 12.19B b <sub>Disclosure</sub>
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub> , IFRS 12.12 b <sub>Disclosure</sub> , IFRS 12.19B b <sub>Disclosure</sub>
Proportion of ownership interest in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) <sub>Disclosure</sub> , IAS 27.17 b (iii) <sub>Disclosure</sub> , IFRS 12.19B c <sub>Disclosure</sub>
Proportion of voting rights held in subsidiary	X.XX <sub>duration</sub>	IAS 27.16 b (iii) $_{\rm Disclosure}$ , IAS 27.17 b (iii) $_{\rm Disclosure}$ , IFRS 12.19B c $_{\rm Disclosure}$
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a <sub>Disclosure</sub> , IFRS 12.22 a <sub>Disclosure</sub>
Description of current commitments or intentions to provide support to subsidiary	text	IFRS 12.19D b Disclosure
Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E a <sub>Disclosure</sub>
Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.19E a <sub>Disclosure</sub>
Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E b Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12.19F <sub>Disclosure</sub>
Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]		
Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12.19F <sub>Disclosure</sub>
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure
Unconsolidated structured entities controlled by investment entity [member]	member[default]	IFRS 12.19F Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	line items	
Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	text	IFRS 12.19F Disclosure
Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	text	IFRS 12.19G <sub>Disclosure</sub>
Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	text	IFRS 11.C4 <sub>Disclosure</sub>
Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X instant, credit	IFRS 11.C4 <sub>Disclosure</sub>
Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	text block	IFRS 11.C5 Disclosure
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11.C10 Disclosure
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Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	text block	IFRS 11.C12 b <sub>Disclosure</sub>
Identification of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	IAS 16.80A Disclosure, IAS 27.181 Disclosure, IAS 38.1301 Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
[825900] Notes - Non-current asset held for sale and discontinued operations		
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of analysis of single amount of discontinued operations [text block]	text block	IFRS 5.33 b <sub>Disclosure</sub>
Disclosure of analysis of single amount of discontinued operations [abstract]		
Disclosure of analysis of single amount of discontinued operations [table]	table	IFRS 5.33 b Disclosure
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member[default]	IFRS 5 - Presentation and disclosure Disclosure
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of analysis of single amount of discontinued operations [line items]	line items	
Profit (loss) before tax	X <sub>duration, credit</sub>	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IFRS 5.33 b (i) <sub>Disclosure</sub> , IFRS 8.23 <sub>Example</sub> , IFRS 8.28 b <sub>Example</sub>
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (V) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X <sub>duration</sub> , debit	IAS 12.81 h (ii) <sub>Disclosure</sub> , IFRS 5.33 b (ii) <sub>Disclosure</sub>
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X <sub>duration</sub> , credit	IFRS 5.33 b (iii) Disclosure
Tax expense (income) relating to gain (loss) on discontinuance	X duration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea Disclosure, IAS 1.98 e Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Cash flows from continuing and discontinued operations [abstract]		
Cash flows from (used in) operating activities [abstract]	v	1500 5 co
Net cash flows from (used in) operating activities, continuing operations	X duration, debit	IFRS 5.33 c <sub>Disclosure</sub>
Net cash flows from (used in) operating activities, discontinued operations	X duration, debit	IFRS 5.33 c <sub>Disclosure</sub>
Net cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>
Cash flows from (used in) investing activities [abstract]		
Net cash flows from (used in) investing activities, continuing operations	X duration, debit	IFRS 5.33 c <sub>Disclosure</sub>
Net cash flows from (used in) investing activities, discontinued operations	X duration, debit	IFRS 5.33 c <sub>Disclosure</sub>
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>
Cash flows from (used in) financing activities [abstract]		
Net cash flows from (used in) financing activities, continuing operations	X duration, debit	IFRS 5.33 c <sub>Disclosure</sub>
Net cash flows from (used in) financing activities, discontinued operations	X duration, debit	IFRS 5.33 c <sub>Disclosure</sub>
Net cash flows from (used in) financing activities	X <sub>duration</sub> , debit	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>
Increase (decrease) in cash and cash equivalents, discontinued operations	X <sub>duration</sub> , debit	IFRS 5.33 c Common practice
Income from continuing operations attributable to owners of parent	X <sub>duration</sub> , credit	IFRS 5.33 d <sub>Disclosure</sub>
Income from discontinued operations attributable to owners of parent	X <sub>duration</sub> , credit	IFRS 5.33 d <sub>Disclosure</sub>
Profit (loss) from continuing operations attributable to non-controlling interests	X <sub>duration</sub> , credit	IFRS 5 - Example 11 Example, IFRS 5.33 d Example
Profit (loss) from discontinued operations attributable to non-controlling interests	X <sub>duration</sub> , credit	IFRS 5 - Example 11 <sub>Example</sub> , IFRS 5.33 d <sub>Example</sub>
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 Disclosure
Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b Disclosure
Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	X duration, credit	IFRS 5.41 c <sub>Disclosure</sub>
Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d <sub>Disclosure</sub>
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	text	IFRS 5.42 Disclosure

Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	text	IFRS 5.42 Disclosure
Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure
[826380] Notes - Inventories	toxt	Jisclosure
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure
Description of inventory cost formulas	text	IAS 2.36 a Disclosure
Inventories, at fair value less costs to sell	X instant, debit	IAS 2.36 c <sub>Disclosure</sub>
Inventories, at net realisable value	X instant, debit	IAS 2.36 Common practice
Inventory write-down	X <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub> , IAS 2.36 e <sub>Disclosure</sub>
Reversal of inventory write-down	X <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub> , IAS 2.36 f <sub>Disclosure</sub>
Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g Disclosure
Cost of inventories recognised as expense during period	X duration, debit	IAS 2.36 d <sub>Disclosure</sub>
Inventories pledged as security for liabilities	X instant, debit	IAS 2.36 h <sub>Disclosure</sub>
[827570] Notes - Other provisions, contingent liabilities and contingent assets		
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure
Disclosure of other provisions [text block]	text block	IAS 37.84 <sub>Disclosure</sub>
Disclosure of other provisions [abstract]		
Disclosure of other provisions [table]	table	IAS 37.84 <sub>Disclosure</sub>
Classes of other provisions [axis]	axis	IAS 37.84 <sub>Disclosure</sub>
Other provisions [member]	member[default]	IAS 37.84 <sub>Disclosure</sub>
Warranty provision [member]	member	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example
Restructuring provision [member]	member	IAS 37.70 Example
Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case Example, IAS 37.87 Example
Refunds provision [member]	member	IAS 37 - Example 4 Refunds policy <sub>Example</sub> , IAS 37.87 <sub>Example</sub>
Onerous contracts provision [member]	member	IAS 37.66 Example
Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples: disclosures Example, IAS 37.87 Example
Other environment related provision [member]	member	IAS 37.84 Common practice
Provision for credit commitments [member]	member	IAS 37.84 Common practice
Provision for taxes other than income tax [member]	member	IAS 37.84 Common practice
Miscellaneous other provisions [member]	member	IAS 37.84 <sub>Disclosure</sub>
Disclosure of other provisions [line items]	line items	
Reconciliation of changes in other provisions [abstract]		
Other provisions at beginning of period	X instant, credit	IAS 1.78 d <sub>Disclosure</sub> , IAS 37.84 a <sub>Disclosure</sub>
Changes in other provisions [abstract]		
Additional provisions, other provisions [abstract]	X duration, credit	IAS 37.84 b Common practice
New provisions, other provisions		IAS 37.84 b Disclosure
Increase in existing provisions, other provisions  Total additional provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure
Acquisitions through business combinations, other provisions	X duration, credit	IAS 37.84 Common practice
Provision used, other provisions	(X) duration, debit	IAS 37.84 c Disclosure
Unused provision reversed, other provisions	(X) duration, debit	IAS 37.84 d Disclosure
Increase through adjustments arising from passage of time, other provisions	X duration, credit	IAS 37.84 e Disclosure
Increase (decrease) through change in discount rate, other provisions	X duration, credit	IAS 37.84 e Disclosure
Increase (decrease) through that get in discount rate, other provisions	X duration, credit	IAS 37.84 Common practice
Decrease through loss of control of subsidiary, other provisions	(X) duration, debit	IAS 37.84 Common practice
Increase (decrease) through transfers and other changes, other provisions	X duration, credit	IAS 37.84 Common practice
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	(X) duration, debit	IAS 37.84 Common practice
Total increase (decrease) in other provisions	X duration, credit	IAS 37.84 Disclosure
Other provisions at end of period	X instant, credit	IAS 1.78 d <sub>Disclosure</sub> , IAS 37.84 a <sub>Disclosure</sub>
Description of nature of obligation, other provisions	text	IAS 37.85 a <sub>Disclosure</sub>
Description of expected timing of outflows, other provisions	text	IAS 37.85 a <sub>Disclosure</sub>
Indication of uncertainties of amount or timing of outflows, other provisions	text	IAS 37.85 b <sub>Disclosure</sub>
Description of major assumptions made concerning future events, other provisions	text	IAS 37.85 b <sub>Disclosure</sub>
Asset recognised for expected reimbursement, other provisions	X instant, debit	IAS 37.85 c <sub>Disclosure</sub>
Expected reimbursement, other provisions	X instant, debit	IAS 37.85 c <sub>Disclosure</sub>
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 <sub>Disclosure</sub>
Disclosure of contingent liabilities [abstract]		

Disclosure of contingent liabilities [table]	table	IAS 37.86 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member[default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs		
[member]	member	IAS 37.88 Example
Other environment related contingent liability [member]	member	IAS 37.88 Common practice
Tax contingent liability [member]	member	IAS 37.88 Common practice
Contingent liability for guarantees [member]	member	IAS 37.88 Common practice
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19.152 <sub>Disclosure</sub>
Other contingent liabilities [member]	member	IAS 37.88 Example
Disclosure of contingent liabilities [line items]	line items	
Description of nature of obligation, contingent liabilities	text	IAS 37.86 <sub>Disclosure</sub>
Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a <sub>Disclosure</sub>
Estimated financial effect of contingent liabilities	X instant, credit	IAS 37.86 a <sub>Disclosure</sub>
Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86 c <sub>Disclosure</sub>
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b <sub>Disclosure</sub>
Description of nature of contingent assets	text	IAS 37.89 <sub>Disclosure</sub>
Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure
Estimated financial effect of contingent assets	X instant, debit	IAS 37.89 <sub>Disclosure</sub>
Information about contingent assets that disclosure is not practicable	text	IAS 37.91 <sub>Disclosure</sub>
Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92 <sub>Disclosure</sub>
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 <sub>Disclosure</sub>
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92 <sub>Disclosure</sub>
COHUNIQUE ASSEL		
[831150] Notes - Revenue from contracts with customers	toyt block	IFRS 15 - Presentation Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Presentation <sub>Disclosure</sub> , IFRS 15 - Disclosure <sub>Disclosure</sub>
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]		IFRS 15 - Disclosure Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets	X instant, debit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets	X instant, debit X instant, debit	IFRS 15 - Disclosure <sub>Disclosure</sub> IFRS 15.105 <sub>Disclosure</sub> IFRS 15.105 <sub>Disclosure</sub>
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets	X instant, debit	IFRS 15 - Disclosure <sub>Disclosure</sub> IFRS 15.105 <sub>Disclosure</sub>
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]	X instant, debit X instant, debit X instant, debit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities	X instant, debit X instant, debit X instant, debit X instant, credit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities	X instant, debit X instant, debit X instant, debit X instant, credit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Total receivables from contracts with customers	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure, IFRS 15.114 Disclosure
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit X duration, debit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.113 b Disclosure, IFRS 15.114 Disclosure  IFRS 15.113 b Disclosure
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure, IFRS 15.114 Disclosure
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [abstract]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit X duration, debit text block	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure  IFRS 15.113 b Disclosure  IFRS 15.114 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [tabtle]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit X duration, debit text block table	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure  IFRS 15.113 b Disclosure  IFRS 15.114 Disclosure  IFRS 15.114 Disclosure
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Products and services [axis]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X duration, credit X duration, debit text block table axis	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.113 b Disclosure, IFRS 15.116 a Disclosure  IFRS 15.113 b Disclosure  IFRS 15.114 Disclosure  IFRS 15.115 Disclosure  IFRS 15.115 Disclosure
[831150] Notes - Revenue from contracts with customers  Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [tabtle]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit X duration, debit text block table	IFRS 15 - Disclosure Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure  IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure  IFRS 15.113 b Disclosure  IFRS 15.114 Disclosure  IFRS 15.114 Disclosure
Disclosure of revenue from contracts with customers  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [table]  Products and services [member]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X duration, credit X duration, debit text block table axis member[default]	IFRS 15-105 Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure, IFRS 15.116 a Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.115 Disclosure IFRS 15.115 Disclosure IFRS 15.116 Disclosure IFRS 15.117 Disclosure IFRS 15.118 a Example, IFRS 8.32 Disclosure IFRS 15.1889 a Example, IFRS 8.32 Disclosure IFRS 15.1889 a Example, IFRS 15.889 b Example, IFRS 15.1880 b Example, IFRS 15.196 b Example,
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [table]  Products and services [axis]  Products and services [member]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X duration, credit X duration, debit text block table axis member[default] axis	IFRS 15.105 Disclosure IFRS 15.113 a Disclosure, IFRS 15.116 a Disclosure IFRS 15.113 b Disclosure, IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.1889 a Example, IFRS 8.32 Disclosure IFRS 15.889 a Example, IFRS 8.32 Disclosure IFRS 15.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure IFRS 8.33 Disclosure IFRS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.31 Disclosure IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.31 Disclosure
Disclosure of revenue from contracts with customers [text block]  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [table]  Products and services [axis]  Products and services [member]  Geographical areas [member]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit X duration, debit text block table axis member[default] axis	IFRS 15-105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.113 a Disclosure, IFRS 15.116 a Disclosure  IFRS 15.113 b Disclosure  IFRS 15.114 Disclosure  IFRS 15.114 Disclosure  IFRS 15.114 Disclosure  IFRS 15.114 Disclosure  IFRS 15.1889 a Example, IFRS 8.32 Disclosure  IFRS 15.889 a Example, IFRS 8.32 Disclosure  IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure  IFRS 8.33 Disclosure  IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.31 Disclosure  IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure  IAS 19.138 a Example, IFRS 15.889 b Example, IFRS 8.33 Disclosure
Disclosure of revenue from contracts with customers  Contract assets [abstract]  Non-current contract assets  Current contract assets  Total contract assets  Contract liabilities [abstract]  Non-current contract liabilities  Current contract liabilities  Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers  Disclosure of disaggregation of revenue from contracts with customers [text block]  Disclosure of disaggregation of revenue from contracts with customers [abstract]  Disclosure of disaggregation of revenue from contracts with customers [table]  Products and services [axis]  Products and services [member]  Geographical areas [member]  Markets of customers [axis]	X instant, debit X instant, debit X instant, debit X instant, credit X instant, credit X instant, credit X instant, debit X instant, debit X instant, debit X duration, credit X duration, debit text block table axis member[default] axis	IFRS 15-105 Disclosure IFRS 15.105 Disclosure IFRS 15.113 a Disclosure, IFRS 15.114 Disclosure IFRS 15.113 b Disclosure IFRS 15.114 Disclosure IFRS 15.114 Disclosure IFRS 15.115 Disclosure IFRS 15.115 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.119 Disclosure IFRS 15.114 Disclosure IFRS 15.115 Disclosure IFRS 15.115 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.116 Disclosure IFRS 15.117 Disclosure IFRS 15.1189 Disclosure IFRS 15.1189 Disclosure IFRS 15.1189 Disclosure IFRS 15.1189 Ciscusure

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Types of customers [member]	member[default]	IFRS 15.B89 c <sub>Example</sub>
Government customers [member]	member	IFRS 15.B89 c <sub>Example</sub>
Non-government customers [member]	member	IFRS 15.B89 c <sub>Example</sub>
Types of contracts [axis]	axis	IFRS 15.B89 d Example, Effective 2021-01-01 IFRS 17.96 a Example
Types of contracts [member]	member[default]	IFRS 15.B89 d <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 a <sub>Example</sub>
Fixed-price contracts [member]	member	IFRS 15.B89 d <sub>Example</sub>
Time-and-materials contracts [member]	member	IFRS 15.B89 d <sub>Example</sub>
Contract duration [axis]	axis	IFRS 15.B89 e Example
Contract duration [member]	member[default]	IFRS 15.B89 e Example
Short-term contracts [member]	member	IFRS 15.B89 e Example
Long-term contracts [member]	member	IFRS 15.B89 e Example
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f Example
Timing of transfer of goods or services [member]	member[default]	IFRS 15.B89 f Example
Goods or services transferred at point in time [member]	member	IFRS 15.B89 f Example
Goods or services transferred over time [member]	member	IFRS 15.B89 f Example
	axis	IFRS 15.B89 g Example
Sales channels [axis]		·
Sales channels [member]	member[default]	IFRS 15.B89 g Example
Goods sold directly to consumers [member]	member	IFRS 15.B89 g Example
Goods sold through intermediaries [member]	member	IFRS 15.B89 g <sub>Example</sub>
Segments [axis]	axis	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
All other segments [member]	member	IFRS 15.115 <sub>Disclosure</sub> , IFRS 8.16 <sub>Disclosure</sub>
Disclosure of disaggregation of revenue from contracts with customers [line items]	line items	
Revenue from contracts with customers	X <sub>duration</sub> , credit	IFRS 15.113 a <sub>Disclosure</sub> , IFRS 15.114 <sub>Disclosure</sub>
Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	text block	IFRS 15.115 <sub>Disclosure</sub>
Contract assets at beginning of period	X instant, debit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Contract assets at end of period	X instant, debit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Contract liabilities at beginning of period	X instant, credit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Contract liabilities at end of period	X instant, credit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Receivables from contracts with customers at beginning of period	X instant, debit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
recordance from contracte with editionion at beginning of ported		11 No 15.105 Disclosure, 11 No 15.116 a Disclosure
Receivables from contracts with customers at end of period		
Receivables from contracts with customers at end of period	X instant, debit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period	X instant, debit X duration, credit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods  Explanation of how timing of satisfaction of performance obligations relates to typical timing of	X instant, debit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub>
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods	X instant, debit X duration, credit X duration, credit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub> IFRS 15.116 b <sub>Disclosure</sub> IFRS 15.116 c <sub>Disclosure</sub>
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods  Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  Explanation of effect that timing of satisfaction of performance obligations and typical timing of	X instant, debit X duration, credit X duration, credit text	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a <sub>Disclosure</sub> IFRS 15.116 b <sub>Disclosure</sub> IFRS 15.116 c <sub>Disclosure</sub> IFRS 15.117 <sub>Disclosure</sub>
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods  Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	X instant, debit X duration, credit X duration, credit text text block text block	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods  Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]  Explanation of significant changes in contract assets and contract liabilities [text block]	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 Disclosure
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] Explanation of significant changes in contract assets and contract liabilities [text block] Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change	X instant, debit X duration, credit X duration, credit text text block text block	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure
Receivables from contracts with customers at end of period  Revenue that was included in contract liability balance at beginning of period  Revenue from performance obligations satisfied or partially satisfied in previous periods  Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]  Explanation of significant changes in contract assets and contract liabilities [text block]  Increase through business combinations, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X instant, debit X duration, credit X duration, credit text text block text block text block X duration, debit X duration, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example IFRS 15.118 b Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] Explanation of significant changes in contract assets and contract liabilities [text block] Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example IFRS 15.118 b Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] Explanation of significant changes in contract assets and contract liabilities [text block] Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example IFRS 15.118 b Example IFRS 15.118 b Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] Explanation of significant changes in contract assets and contract liabilities [text block] Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]  Explanation of significant changes in contract assets and contract liabilities [text block]  Increase through business combinations, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets  Decrease through impairment, contract assets	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit X duration, credit X duration, credit X duration, credit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] Explanation of significant changes in contract assets and contract liabilities [text block] Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets Decrease through impairment, contract assets Decrease through right to consideration becoming unconditional, contract assets	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example IFRS 15.118 c Example IFRS 15.118 d Example IFRS 15.118 d Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]  Explanation of significant changes in contract assets and contract liabilities [text block]  Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets  Decrease through impairment, contract assets  Decrease through impairment, contract assets  Increase through business combinations, contract liabilities	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit X duration, credit	IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example
Receivables from contracts with customers at end of period Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] Explanation of significant changes in contract assets and contract liabilities [text block]  Increase through business combinations, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets  Decrease through impairment, contract assets  Decrease through impairment, contract assets  Decrease through right to consideration becoming unconditional, contract assets  Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities  Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X instant, debit X duration, credit X duration, credit text text block text block X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure IFRS 15.116 b Disclosure IFRS 15.116 c Disclosure IFRS 15.117 Disclosure IFRS 15.117 Disclosure IFRS 15.118 Disclosure IFRS 15.118 b Example IFRS 15.118 c Example IFRS 15.118 d Example IFRS 15.118 d Example IFRS 15.118 d Example

Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract	X duration credit	IFRS 15.118 b <sub>Example</sub>
modification, contract habilities		·
Decrease through performance obligation being satisfied, contract liabilities	X duration, debit	IFRS 15.118 e Example
Disclosure of performance obligations [text block]	text block	IFRS 15.119 Disclosure
Disclosure of performance obligations [abstract]  Disclosure of performance obligations [table]	table	IFRS 15.119 Disclosure
		IFRS 15.119 Disclosure
Performance obligations [axis]	axis	IFRS 15.119 Disclosure
Performance obligations [member]	member[default]	
Performance obligations satisfied over time [member]	member	IFRS 15.124 Disclosure
Performance obligations satisfied at point in time [member] Disclosure of performance obligations [line items]	member line items	IFRS 15.125 Disclosure
Description of when entity typically satisfies performance obligations	text	IFRS 15.119 a <sub>Disclosure</sub>
Description of significant payment terms in contracts with customers	text	IFRS 15.119 b Disclosure
Description of nature of goods or services that entity has promised to transfer	text	IFRS 15.119 c Disclosure
Description of performance obligations to arrange for another party to transfer goods	text	IFRS 15.119 c Disclosure
or services  Description of obligations for returns, refunds and other similar obligations	text	IFRS 15.119 d Disclosure
Description of types of warranties and related obligations	text	IFRS 15.119 e Disclosure
Description of methods used to recognise revenue from contracts with customers	text	IFRS 15.124 a Disclosure
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	text	IFRS 15.124 b <sub>Disclosure</sub>
Description of significant judgements made in evaluating when customer obtains control of promised goods or services	text	IFRS 15.125 Disclosure
Transaction price allocated to remaining performance obligations	X instant, credit	IFRS 15.120 a <sub>Disclosure</sub>
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	text	IFRS 15.120 b (ii) Disclosure
Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	IFRS 15.120 b (i) Disclosure
Disclosure of transaction price allocated to remaining performance obligations [abstract]		1500 to 1001 (i)
Disclosure of transaction price allocated to remaining performance obligations [table]  Maturity [axis]	axis	IFRS 15.120 b (i) Disclosure  IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Disclosure of transaction price allocated to remaining performance obligations [line items]	line items	
Transaction price allocated to remaining performance obligations	X instant, credit	IFRS 15.120 a <sub>Disclosure</sub>
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	text	IFRS 15.122 <sub>Disclosure</sub>
Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	text	IFRS 15.122 <sub>Disclosure</sub>
Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	text	IFRS 15.123 Disclosure
Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	IFRS 15.126 a <sub>Disclosure</sub>
Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	text block	IFRS 15.126 b Disclosure
Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	text block	IFRS 15.126 c <sub>Disclosure</sub>
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	text block	IFRS 15.126 d <sub>Disclosure</sub>
Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	text	IFRS 15.127 a Disclosure
Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	text	IFRS 15.127 b Disclosure
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	IFRS 15.128 a <sub>Disclosure</sub>
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	IFRS 15.128 a <sub>Disclosure</sub>
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a Disclosure
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member[default]	IFRS 15.128 a <sub>Disclosure</sub>
Costs to obtain contracts with customers [member]	member	IFRS 15.128 a <sub>Example</sub>

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Pre-contract costs [member]	member	IFRS 15.128 a Example
Setup costs [member]	member	IFRS 15.128 a <sub>Example</sub>
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	line items	
Assets recognised from costs to obtain or fulfil contracts with customers	X instant, debit	IFRS 15.128 a <sub>Disclosure</sub>
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sub>duration</sub> , debit	IFRS 15.128 b <sub>Disclosure</sub>
Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sub>duration</sub> , debit	IFRS 15.128 b Disclosure
Statement that practical expedient about existence of significant financing component has been used	text	IFRS 15.129 Disclosure
Statement that practical expedient about incremental costs of obtaining contract has been used	text	IFRS 15.129 Disclosure
Description of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 a Disclosure
Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 b Disclosure
Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	text	IFRS 15.C8 b Disclosure
[831400] Notes - Government grants		
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a <sub>Disclosure</sub>
Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure
Income from government grants	X duration, credit	IAS 20.39 b Common practice
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c Disclosure
[832410] Notes - Impairment of assets		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 Disclosure
Disclosure of impairment loss and reversal of impairment loss [abstract]		5.65.656.0
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 <sub>Disclosure</sub>
Classes of assets [axis]	axis	IAS 36.126 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>
Assets [member]	member[default]	IAS 36.126 <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>
Property, plant and equipment [member]	member	IAS 16.73 <sub>Disclosure</sub> , IAS 36.127 <sub>Example</sub> , IFRS 16.53 <sub>Example</sub>
Intangible assets other than goodwill [member]	member	IAS 36.127 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub> , IFRS 16.53 <sub>Example</sub>
Right-of-use assets [member]	member	IFRS 16.33 <sub>Disclosure</sub>
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice
Goodwill [member]	member	IAS 36.127 Example
Investments accounted for using equity method [member]	member	IAS 36.127 Common practice
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 Common practice
Other impaired assets [member]	member	IAS 36.127 Example
Disclosure of impairment loss and reversal of impairment loss [line items]	line items	
Impairment loss recognised in profit or loss	X <sub>duration</sub> , debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	text	IAS 36.126 a Disclosure
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b <sub>Disclosure</sub> , IAS 36.129 b <sub>Disclosure</sub>
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	text	IAS 36.126 b Disclosure
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c <sub>Disclosure</sub> , IAS 36.129 a <sub>Disclosure</sub>
Reversal of impairment loss recognised in other comprehensive income	X <sub>duration</sub> , credit	IAS 36.126 d <sub>Disclosure</sub> , IAS 36.129 b <sub>Disclosure</sub>
Disclosure of information for impairment loss recognised or reversed for individual asset or cash- generating unit [text block]	text block	IAS 36.130 Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash- generating unit [abstract]		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure
Entity's total for individual assets or cash-generating units [member]	member[default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items	
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a <sub>Disclosure</sub> , IAS 36.131 b <sub>Disclosure</sub>
Impairment loss	X duration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X duration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Description of nature of individual asset	text	IAS 36.130 c (i) Disclosure
Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) <sub>Disclosure</sub>

	Description of cash-generating unit	text	IAS 36.130 d (i) Disclosure
	Description of current and former way of aggregating assets	text	IAS 36.130 d (iii) Disclosure
	Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (iii) Disclosure
	Recoverable amount of asset or cash-generating unit	X instant, debit	IAS 36.130 e <sub>Disclosure</sub>
	Information whether recoverable amount of asset is fair value less costs of disposal or value in use	text	IAS 36.130 e Disclosure
	Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure
	Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure
	Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>Disclosure</sub> , IAS 36.134 e (iiB) <sub>Disclosure</sub>
	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>Disclosure</sub> , IAS 36.134 e (iiB) <sub>Disclosure</sub>
	Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) <sub>Disclosure</sub> , IAS 36.134 e (i) <sub>Disclosure</sub>
	Discount rate used in current measurement of fair value less costs of disposal	X.XX instant	IAS 36.130 f (iii) Disclosure
	Discount rate used in previous measurement of fair value less costs of disposal	X.XX instant	IAS 36.130 f (iii) Disclosure
	Discount rate used in current estimate of value in use	X.XX instant	IAS 36.130 g Disclosure
	Discount rate used in previous estimate of value in use	X.XX instant	IAS 36.130 g Disclosure
Disclosure	of impairment loss recognised or reversed for cash-generating unit [text block]	text block	IAS 36.130 d (ii) Disclosure
	sure of impairment loss recognised or reversed for cash-generating unit [abstract]		( ) Disclosure
	sclosure of impairment loss recognised or reversed for cash-generating unit [table]	table	IAS 36.130 d (ii) Disclosure
Dia		axis	IAS 36.130 Disclosure
	Individual assets or cash-generating units [axis]		
	Entity's total for individual assets or cash-generating units [member]	member[default]	IAS 36.130 Disclosure
	Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
	Classes of assets [axis]	axis	IAS 36.126 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>
	Assets [member]	member[default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
	Property, plant and equipment [member]	member	IAS 16.73 <sub>Disclosure</sub> , IAS 36.127 <sub>Example</sub> , IFRS 16.53 <sub>Example</sub>
	Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example
			·
	Right-of-use assets [member]	member	IFRS 16.33 Disclosure
	Right-of-use assets [member] Exploration and evaluation assets [member]	member member	IFRS 16.33 Disclosure IAS 36.127 Common practice
			IFRS 16.33 <sub>Disclosure</sub> IAS 36.127 <sub>Common practice</sub> IAS 36.127 <sub>Example</sub>
	Exploration and evaluation assets [member]	member	IFRS 16.33 Disclosure IAS 36.127 Common practice
	Exploration and evaluation assets [member]  Goodwill [member]	member member	IFRS 16.33 <sub>Disclosure</sub> IAS 36.127 <sub>Common practice</sub> IAS 36.127 <sub>Example</sub>
	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]	member member member	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice
	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]	member member member member	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice
	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]	member member member member member	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure
	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]	member member member member member axis	IFRS 16.33 Disclosure  IAS 36.127 Common practice  IAS 36.127 Example  IAS 36.127 Common practice  IAS 36.127 Common practice  IAS 36.127 Common practice  IAS 36.127 Example  IAS 36.127 Example  IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective  2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure  IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective  2021-01-01 IFRS 17.96 c Example,
Dis	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]	member member member member member axis	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 17.96 c Example, IFRS 8.23 Disclosure
Dis	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]	member member member member member axis member[default]	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 17.96 c Example, IFRS 8.23 Disclosure
Dis	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items]	member member member member member axis member[default] member	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 17.96 c Example, IFRS 8.23 Disclosure
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Explanation reversals of	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  nof main events and circumstances that led to recognition of impairment losses and	member member member member member axis  member[default]  member line items X duration, debit X duration, credit	IFRS 16.33 Disclosure  IAS 36.127 Common practice  IAS 36.127 Example  IAS 36.127 Common practice  IAS 36.127 Common practice  IAS 36.127 Common practice  IAS 36.127 Example  IAS 36.127 Example  IAS 36.127 Example  IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective  2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure  IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective  2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure  IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Explanation reversals of	Exploration and evaluation assets [member] Goodwill [member] Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member] Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items] Impairment loss Reversal of impairment loss of main events and circumstances that led to recognition of impairment losses and fimpairment losses of main classes of assets affected by impairment losses or reversals of impairment losses	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Explanatior reversals of Explanatior Unallocated	Exploration and evaluation assets [member] Goodwill [member] Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member] Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items] Impairment loss Reversal of impairment loss of main events and circumstances that led to recognition of impairment losses and impairment losses of main classes of assets affected by impairment losses or reversals of impairment losses digoodwill	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure
Explanation reversals of Explanation Unallocated Explanation	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  of main events and circumstances that led to recognition of impairment losses and fimpairment losses  of main classes of assets affected by impairment losses or reversals of impairment losses d goodwill n of goodwill not allocated to cash-generating unit n of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text text X instant, debit	IFRS 16.33 Disclosure  IAS 36.127 Common practice  IAS 36.127 Example  IAS 36.127 Common practice  IAS 36.127 Common practice  IAS 36.127 Example  IAS 36.127 Example  IAS 36.127 Example  IAS 36.127 Example  IAS 36.130 d (ii) Disclosure, Effective  2021-01-01 IFRS 17.96 c Example,  IFRS 8.23 Disclosure  IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure,  IFRS 15.115 Disclosure, Effective  2021-01-01 IFRS 17.96 c Example,  IFRS 8.28 Disclosure  IAS 19.138 d Example, IFRS 15.115 Disclosure,  IFRS 8.28 Disclosure  IAS 19.138 d Example, IFRS 15.115 Disclosure,  Effective 2021-01-01 IFRS 17.96 c Example,  IFRS 8.23 Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  IAS 36.130 a Disclosure, IAS 36.131 b Disclosure  IAS 36.131 a Disclosure  IAS 36.133 Disclosure
Explanation reversals of Explanation Unallocated Explanation Explanation not significate Explanation Explanation Explanation Explanation Explanation	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  of main events and circumstances that led to recognition of impairment losses and fimpairment losses  of main classes of assets affected by impairment losses or reversals of impairment losses d goodwill n of goodwill not allocated to cash-generating unit n of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text X instant, debit text	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure IAS 36.133 Disclosure IAS 36.133 Disclosure
Explanation reversals of Explanation Unallocated Explanation Explanation not significate Explanation useful lives	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  of main events and circumstances that led to recognition of impairment losses and fimpairment losses  of of main classes of assets affected by impairment losses or reversals of impairment losses of goodwill  of of goodwill not allocated to cash-generating unit  of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is ant  of fact that aggregate carrying amount of goodwill or intangible assets with indefinite	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text text X instant, debit text text	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure IAS 36.133 Disclosure IAS 36.133 Disclosure IAS 36.135 Disclosure
Explanatior reversals of Explanatior Unallocated Explanatior Explanatior not significate Explanatior useful lives Disclosure	Exploration and evaluation assets [member]  Goodwill [member]  Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]  Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items]  Impairment loss  Reversal of impairment loss  nof main events and circumstances that led to recognition of impairment losses and fimpairment losses  nof main classes of assets affected by impairment losses or reversals of impairment losses  di goodwill  nof goodwill not allocated to cash-generating unit  nof fact that carrying amount of goodwill or intangible assets with indefinite useful lives is ant  nof fact that aggregate carrying amount of goodwill or intangible assets with indefinite allocated to cash-generating units is significant	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text text text text text text	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure IAS 36.133 Disclosure IAS 36.135 Disclosure IAS 36.135 Disclosure
Explanation reversals of Explanation Unallocated Explanation of Signification and Signification useful lives Disclosure Disclosure	Exploration and evaluation assets [member] Goodwill [member] Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member] Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items] Impairment loss Reversal of impairment loss of main events and circumstances that led to recognition of impairment losses and fi impairment losses of main classes of assets affected by impairment losses or reversals of impairment losses of goodwill of goodwill not allocated to cash-generating unit of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is ant of fact that aggregate carrying amount of goodwill or intangible assets with indefinite allocated to cash-generating units is significant of information for cash-generating units [text block]	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text text text text text text	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure IAS 36.133 Disclosure IAS 36.135 Disclosure IAS 36.135 Disclosure
Explanation reversals of Explanation Unallocated Explanation of Signification and Signification useful lives Disclosure Disclosure	Exploration and evaluation assets [member] Goodwill [member] Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member] Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items] Impairment loss Reversal of impairment loss nof main events and circumstances that led to recognition of impairment losses or of main classes of assets affected by impairment losses or reversals of impairment losses or of main classes of assets affected by impairment losses or reversals of impairment losses or of main classes of assets affected by impairment losses or reversals of impairment losses or for fact that carrying amount of goodwill or intangible assets with indefinite useful lives is ant of fact that aggregate carrying amount of goodwill or intangible assets with indefinite allocated to cash-generating units is significant of information for cash-generating units [text block] sure of information for cash-generating units [abstract]	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text text text text text text te	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure IAS 36.133 Disclosure IAS 36.135 Disclosure IAS 36.135 Disclosure IAS 36.135 Disclosure IAS 36.134 Disclosure
Explanation reversals of Explanation Unallocated Explanation of Signification and Signification useful lives Disclosure Disclosure	Exploration and evaluation assets [member] Goodwill [member] Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member] Other impaired assets [member]  Segments [axis]  Segments [member]  Reportable segments [member]  sclosure of impairment loss recognised or reversed for cash-generating unit [line items] Impairment loss Reversal of impairment loss of main events and circumstances that led to recognition of impairment losses and fimpairment losses of of main classes of assets affected by impairment losses or reversals of impairment losses digoodwill of of goodwill not allocated to cash-generating unit of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is ant of fact that aggregate carrying amount of goodwill or intangible assets with indefinite allocated to cash-generating units is significant of information for cash-generating units [text block] sure of information for cash-generating units [abstract] sclosure of information for cash-generating units [table]	member member member member member axis  member[default]  member line items X duration, debit X duration, credit text text text text text text text te	IFRS 16.33 Disclosure IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Example IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.28 Disclosure IAS 19.138 d Example, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure IAS 36.130 b Disclosure, IAS 36.130 d (iii) Disclosure IAS 36.130 a Disclosure, IAS 36.131 b Disclosure IAS 36.131 a Disclosure IAS 36.133 Disclosure IAS 36.135 Disclosure IAS 36.135 Disclosure IAS 36.134 Disclosure IAS 36.134 Disclosure

Cash-generating units [member]	member	IAS 36.134 Disclosure
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [line items]	line items	
Goodwill	X instant, debit	IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IAS 36.135 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub>
Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 b <sub>Disclosure</sub> , IAS 36.135 b <sub>Disclosure</sub> , IAS 38.122 a <sub>Disclosure</sub>
Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c <sub>Disclosure</sub>
Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 d (i) <sub>Disclosure</sub> , IAS 36.135 c <sub>Disclosure</sub>
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>Disclosure</sub> , IAS 36.134 e <sub>Disclosure</sub>
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) <sub>Disclosure</sub> , IAS 36.134 e (i) <sub>Disclosure</sub>
Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) $_{\mbox{Disclosure}},$ IAS 36.134 e (ii) $_{\mbox{Disclosure}},$ IAS 36.135 d $_{\mbox{Disclosure}}$
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure IAS 36.134 e (iiB) Disclosure
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>Disclosure</sub> , IAS 36.134 e (iiB) <sub>Disclosure</sub>
Explanation of period over which management has projected cash flows	text	IAS 36.134 d (iii) <sub>Disclosure</sub> , IAS 36.134 e (iii) <sub>Disclosure</sub>
Growth rate used to extrapolate cash flow projections	X.XX instant	IAS 36.134 d (iv) Disclosure IAS 36.134 e (iv) Disclosure
Description of justification for using growth rate that exceeds long-term average growth rate	text	IAS 36.134 d (iv) Disclosure
Discount rate applied to cash flow projections	X.XX instant	IAS 36.134 d (v) <sub>Disclosure</sub> , IAS 36.134 e (v) <sub>Disclosure</sub>
Amount by which unit's recoverable amount exceeds its carrying amount	X instant, debit	IAS 36.134 f (i) Disclosure, IAS 36.135 e (i) Disclosure
Explanation of value assigned to key assumption	text	IAS 36.134 f (ii) <sub>Disclosure</sub> , IAS 36.135 e (ii) <sub>Disclosure</sub>
Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X.XX instant	IAS 36.134 f (iii) <sub>Disclosure</sub> , IAS 36.135 e (iii) <sub>Disclosure</sub>
[832610] Notes - Leases		
Disclosure of leases [text block]	text block	IFRS 16 - Disclosure <sub>Disclosure</sub> , IFRS 16 - Presentation <sub>Disclosure</sub>
Presentation of leases for lessee [abstract]		in to 10 1 resolution disclosure
	X instant dehit	IFRS 16.47 a Disclosure
Right-of-use assets that do not meet definition of investment property	X instant, debit	IFRS 16.47 a Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets	X instant, debit text	IFRS 16.47 a <sub>Disclosure</sub> IFRS 16.47 a (ii) <sub>Disclosure</sub>
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]	text	IFRS 16.47 a (ii) Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities	text  X instant, credit	IFRS 16.47 a (ii) Disclosure  IFRS 16.47 b Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities	X instant, credit	IFRS 16.47 a (ii) <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub>
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities	X instant, credit  X instant, credit  X instant, credit	IFRS 16.47 a (ii) <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub>
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities	X instant, credit X instant, credit X instant, credit X instant, credit text	IFRS 16.47 b Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases	X instant, credit  X instant, credit  X instant, credit	IFRS 16.47 a (ii) <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub>
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]	X instant, credit X instant, credit X instant, credit text	IFRS 16.47 a (ii) Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]	X instant, credit X instant, credit X instant, credit X instant, credit text	IFRS 16.47 b Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]	X instant, credit X instant, credit X instant, credit text text text	IFRS 16.47 a (ii) Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]	X instant, credit X instant, credit X instant, credit text	IFRS 16.47 a (ii) Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure
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Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]	X instant, credit X instant, credit X instant, credit text text text text text table axis	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure, IFR
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Classes of assets [axis]  Assets [member]	X instant, credit X instant, credit X instant, credit X instant, credit text text text text text text text te	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]	X instant, credit X instant, credit X instant, credit X instant, credit text text text text text text text te	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure, IFRS 16.53 Disclosure  IFRS 16.53 Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Example
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land and buildings [member]	X instant, credit X instant, credit X instant, credit X instant, credit text text text text text text text te	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure, IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure  IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example  IAS 16.37 b Example
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Land and buildings [member]  Land [member]	X instant, credit X instant, credit X instant, credit text text text text text text text te	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Example  IAS 16.37 b Example  IAS 16.37 a Example
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Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land [member]  Buildings [member]  Machinery [member]  Vehicles [member]	x instant, credit x instant, credit x instant, credit x instant, credit text text text text text text textepper [default] member member member member member member member member member	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure  IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.53 Example  IAS 16.37 b Example  IAS 16.37 common practice  IAS 16.37 Common practice
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Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land and buildings [member]  Land [member]  Machinery [member]  Vehicles [member]  Ships [member]  Aircraft [member]	x instant, credit x instant, credit x instant, credit x instant, credit text text text text text block table axis member[default] member	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure, IFRS 16.53 Disclosure  IAS 16.73 Disclosure, IAS 36.127 Example, IFRS 16.37 Example  IAS 16.37 b Example  IAS 16.37 common practice  IAS 16.37 Common practice  IAS 16.37 common practice  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 d Example
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Classes of assets [axis]  Assets [member]  Land and buildings [member]  Land [member]  Buildings [member]  Machinery [member]  Vehicles [member]  Ships [member]  Motor vehicles [member]	X instant, credit X instant, credit X instant, credit X instant, credit text text text text text text textepper contains the contains t	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure, IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure  IAS 16.53 Disclosure, IAS 36.127 Example, IFRS 16.53 Example  IAS 16.37 b Example  IAS 16.37 common practice  IAS 16.37 Common practice  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 f Example  IAS 16.37 f Example
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land and buildings [member]  Buildings [member]  Machinery [member]  Vehicles [member]  Ships [member]  Aircraft [member]  Motor vehicles [member]  Fixtures and fittings [member]	x instant, credit x instant, credit x instant, credit x instant, credit text text text text text block table axis member[default] member	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 13.93 Disclosure, IFRS 16.53 Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure  IAS 16.73 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Example  IAS 16.37 Disclosure, IAS 36.127 Example, IFRS 16.53 Example  IAS 16.37 b Example  IAS 16.37 common practice  IAS 16.37 Common practice  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 e Example  IAS 16.37 g Example  IAS 16.37 g Example
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land [member]  Buildings [member]  Machinery [member]  Vehicles [member]  Ships [member]  Aircraft [member]  Motor vehicles [member]  Fixtures and fittings [member]  Office equipment [member]	x instant, credit x instant, credit x instant, credit x instant, credit text text text text text textsblock table axis member[default] member	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 16.53 Disclosure  IFRS 13.93 Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure  IFRS 16.53 Disclosure  IAS 16.53 Disclosure  IAS 16.73 Disclosure  IAS 16.37 Disclosure  IAS 16.37 Common practice  IAS 16.37 Common practice  IAS 16.37 Common practice  IAS 16.37 Common practice  IAS 16.37 Example  IAS 16.37 Fexample  IAS 16.37 Fexample  IAS 16.37 Fexample
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land [member]  Buildings [member]  Machinery [member]  Vehicles [member]  Ships [member]  Aircraft [member]  Motor vehicles [member]  Fixtures and fittings [member]  Office equipment [member]  Computer equipment [member]	x instant, credit x instant, credit x instant, credit x instant, credit text text text text text text text te	IFRS 16.47 b Disclosure  IFRS 16.52 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure  IAS 16.53 Disclosure  IAS 16.53 Example  IAS 16.37 b Example  IAS 16.37 common practice  IAS 16.37 common practice  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 d Example  IAS 16.37 f Example  IAS 16.37 f Example  IAS 16.37 g Example  IAS 16.37 h Example  IAS 16.37 h Example  IAS 16.37 Common practice
Right-of-use assets that do not meet definition of investment property  Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]  Current lease liabilities  Non-current lease liabilities  Total lease liabilities  Description of line items in statement of financial position which include lease liabilities  Description of cross-reference to disclosures about leases  Disclosure of quantitative information about leases for lessee [abstract]  Disclosure of quantitative information about right-of-use assets [text block]  Disclosure of quantitative information about right-of-use assets [abstract]  Disclosure of quantitative information about right-of-use assets [table]  Classes of assets [axis]  Assets [member]  Property, plant and equipment [member]  Land [member]  Buildings [member]  Machinery [member]  Vehicles [member]  Ships [member]  Aircraft [member]  Motor vehicles [member]  Fixtures and fittings [member]  Office equipment [member]	x instant, credit x instant, credit x instant, credit x instant, credit text text text text text textsblock table axis member[default] member	IFRS 16.47 b Disclosure  IFRS 16.54 b Disclosure  IFRS 16.55 Disclosure  IFRS 16.56 Disclosure  IFRS 16.56 Disclosure  IFRS 16.57 Disclosure  IFRS 16.58 Disclosure  IFRS 16.59 Disclosure  IFRS 16.59 Disclosure  IFRS 16.50

Network infrastructure [member]	member	IAS 16.37 Common practice
Bearer plants [member]	member	IAS 16.37 i <sub>Example</sub>
Mining assets [member]	member	IAS 16.37 Common practice
Mining property [member]	member	IAS 16.37 Common practice
Oil and gas assets [member]	member	IAS 16.37 Common practice
Power generating assets [member]	member	IAS 16.37 Common practice
Construction in progress [member]	member	IAS 16.37 Common practice
Owner-occupied property measured using investment property fair value model [member]	member	Effective 2021-01-01 IAS 16.29B Disclosure
Other property, plant and equipment [member]	member	IAS 16.37 Common practice
Intangible assets other than goodwill [member]	member	IAS 36.127 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub> , IFRS 16.53 <sub>Example</sub>
Other assets [member]	member	IFRS 16.53 Example
Disclosure of quantitative information about right-of-use assets [line items]	line items	
Depreciation, right-of-use assets	X <sub>duration</sub>	IFRS 16.53 a <sub>Disclosure</sub>
Right-of-use assets	X instant, debit	IFRS 16.53 j Disclosure
Effective date of revaluation, right-of-use assets	text	IFRS 16.57 <sub>Disclosure</sub>
Explanation of involvement of independent valuer in revaluation, right-of-use assets	text	IFRS 16.57 Disclosure
Right-of-use assets, revalued assets, at cost	X instant, debit	IFRS 16.57 <sub>Disclosure</sub>
Right-of-use assets, revaluation surplus	X instant, credit	IFRS 16.57 Disclosure
Right-of-use assets, increase (decrease) in revaluation surplus	X duration, credit	IFRS 16.57 <sub>Disclosure</sub>
Description of restrictions on distribution of revaluation surplus to shareholders, right- of-use assets	text	IFRS 16.57 <sub>Disclosure</sub>
Interest expense on lease liabilities	X duration, debit	IFRS 16.53 b <sub>Disclosure</sub>
Expense relating to short-term leases for which recognition exemption has been used	X duration, debit	IFRS 16.53 c Disclosure
Expense relating to leases of low-value assets for which recognition exemption has been used	X duration, debit	IFRS 16.53 d Disclosure
Expense relating to variable lease payments not included in measurement of lease liabilities	X duration, debit	IFRS 16.53 e Disclosure
Income from subleasing right-of-use assets	X duration, credit	IFRS 16.53 f Disclosure
Cash outflow for leases	X duration, credit	IFRS 16.53 g Disclosure
		IFRS 16.53 h Disclosure
Additions to right-of-use assets	X duration, debit	IFRS 16.53 i Disclosure
Gains (losses) arising from sale and leaseback transactions		
Lease commitments for short-term leases for which recognition exemption has been used	X instant, credit	IFRS 16.55 Disclosure
Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16.59 Disclosure
Information about nature of lessee's leasing activities	text	IFRS 16.59 a <sub>Example</sub>
Information about potential exposure to future cash outflows not reflected in measurement of lease liability	text	IFRS 16.59 b Example IFRS 16.59 b (i) Example
Information about lessee's exposure arising from variable lease payments	text	IFRS 16.59 b (ii) Example
Information about lessee's exposure arising from extension options and termination options	text	
Information about lessee's exposure arising from residual value guarantees	text	IFRS 16.59 b (iii) <sub>Example</sub>
Information about exposure arising from leases not yet commenced to which lessee is committed	text	IFRS 16.59 b (iv) <sub>Example</sub>
Information about restrictions or covenants imposed by leases on lessee	text	IFRS 16.59 c Example
Information about sale and leaseback transactions	text	IFRS 16.59 d <sub>Example</sub>
Statement that lessee accounts for short-term leases using recognition exemption	text	IFRS 16.60 Disclosure
Statement that lessee accounts for leases of low-value assets using recognition exemption	text	IFRS 16.60 Disclosure
Disclosure of quantitative information about leases for lessor [abstract]	V	JEDO 40 00 - (i)
Selling profit (loss) on finance leases	X duration, credit	IFRS 16.90 a (i) Disclosure
Finance income on net investment in finance lease  Income relating to variable lease payments not included in measurement of net investment in	X duration, credit	IFRS 16.90 a (ii) Disclosure  IFRS 16.90 a (iii) Disclosure
finance lease Operating lease income	X duration, credit	IFRS 16.90 b Disclosure
Income relating to variable lease payments for operating leases that do not depend on index or rate	X duration, credit	IFRS 16.90 b Disclosure
Disclosure of additional information about leasing activities for lessor [text block]	text block	IFRS 16.92 <sub>Disclosure</sub>
Information about nature of lessor's leasing activities	text	IFRS 16.92 a <sub>Disclosure</sub>
Information about how lessor manages risk associated with rights it retains in underlying assets	text	IFRS 16.92 b Disclosure
Information about risk management strategy for rights that lessor retains in underlying assets	text	IFRS 16.92 b Disclosure
Explanation of significant changes in net investment in finance lease [text block]	text block	IFRS 16.93 Disclosure
Increase (decrease) in net investment in finance lease	X duration, debit	IFRS 16.93 Disclosure
Disclosure of maturity analysis of finance lease payments receivable [text block]	text block	IFRS 16.94 <sub>Disclosure</sub>
Disclosure of maturity analysis of finance lease payments receivable [abstract]		
Disclosure of maturity analysis of finance lease payments receivable [table]	table	IFRS 16.94 <sub>Disclosure</sub>
		IAS 1.61 <sub>Disclosure</sub> , IFRS 15.120 b (i) <sub>Disclosure</sub> ,
Maturity [axis]	axis	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure,

		Effective 2021-01-01 IFRS 17.109 Disclosure,
		Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Disclosure of maturity analysis of finance lease payments receivable [line items]	line items	·
Undiscounted finance lease payments to be received	X instant, debit	IFRS 16.94 <sub>Disclosure</sub>
Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]		
Undiscounted finance lease payments to be received	X instant, debit	IFRS 16.94 Disclosure
Unearned finance income relating to finance lease payments receivable	(X) instant, credit	IFRS 16.94 <sub>Disclosure</sub>
Discounted unquaranteed residual value of assets subject to finance lease	X instant, debit	IFRS 16.94 Disclosure
Net investment in finance lease	X instant, debit	IFRS 16.94 Disclosure
Disclosure of maturity analysis of operating lease payments [text block]	text block	IFRS 16.97 Disclosure
Disclosure of maturity analysis of operating lease payments [abstract]		IEDO 40 07
Disclosure of maturity analysis of operating lease payments [table]  Maturity [axis]	axis	IFRS 16.97 Disclosure  IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than two years and not later than three years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>

Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than five years [member]	member	IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 g <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Disclosure of maturity analysis of operating lease payments [line items]	line items	
Undiscounted operating lease payments to be received	X instant, debit	IFRS 16.97 <sub>Disclosure</sub>
Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	text	IFRS 16.C4 <sub>Disclosure</sub>
Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	X.XX instant	IFRS 16.C12 a <sub>Disclosure</sub>
Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]	text block	IFRS 16.C12 b <sub>Disclosure</sub>
Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	text	IFRS 16.C13 Disclosure
[832900] Notes - Service concession arrangements		
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus <sub>Disclosure</sub>
Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29.6 Disclosure
Disclosure of detailed information about service concession arrangements [abstract]	toxt block	Disclosure
Ç , ı	table	SIC 29.6 Disclosure
Disclosure of detailed information about service concession arrangements [table]		
Service concession arrangements [axis]	axis	SIC 29.6 Disclosure
Service concession arrangements [member]	member[default]	SIC 29.6 <sub>Disclosure</sub>
Disclosure of detailed information about service concession arrangements [line items]	line items	
Description of service concession arrangement	text	SIC 29.6 a <sub>Disclosure</sub>
Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b <sub>Disclosure</sub>
Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure
Explanation of nature and extent of obligations to provide or rights to expect provision of services	text	SIC 29.6 c (ii) <sub>Disclosure</sub>
Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	text	SIC 29.6 c (iii) Disclosure
Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	text	SIC 29.6 c (iv) Disclosure
Explanation of nature and extent of renewal and termination options	text	SIC 29.6 c (v) <sub>Disclosure</sub>
Explanation of nature and extent of other rights and obligations	text	SIC 29.6 c (vi) Disclosure
Description of changes in service concession arrangement	text	SIC 29.6 d Disclosure
Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure
Revenue recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure
Revenue recognised on exchanging construction services for intangible asset	X duration, credit	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure
, , , ,	,	
Profit (loss) recognised on exchanging construction services for intangible asset  [834120] Notes - Share-based payment arrangements	X duration, credit	SIC 29.6A <sub>Disclosure</sub>
		IEDC 2.44
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure
Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2.45 Disclosure
Disclosure of terms and conditions of share-based payment arrangement [abstract]		UEDO 0 45
Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2.45 <sub>Disclosure</sub>
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure
Share-based payment arrangements [member]	member[default]	IFRS 2.45 Disclosure
Disclosure of terms and conditions of share-based payment arrangement [line items]	line items	
Description of share-based payment arrangement	text	IFRS 2.45 a <sub>Disclosure</sub>
Description of vesting requirements for share-based payment arrangement	text	IFRS 2.45 a <sub>Disclosure</sub>
Description of maximum term of options granted for share-based payment arrangement	text	IFRS 2.45 a <sub>Disclosure</sub>
Description of method of settlement for share-based payment arrangement	text	IFRS 2.45 a <sub>Disclosure</sub>
Date of grant of share-based payment arrangement	text	IFRS 2.45 a Example, IFRS 2.IG23 Example
Number of instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 a <sub>Example</sub> , IFRS 2.IG23 <sub>Example</sub>
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b Disclosure
Number of share options outstanding in share-based payment arrangement at beginning of period		IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure, IFRS 2.45 d Disclosure
Number of share options granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (ii) Disclosure

Number of share options forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure
Number of share options exercised in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iv) Disclosure
Number of share options expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure
Number of share options outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 b (i) <sub>Disclosure</sub> , IFRS 2.45 b (vi) <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub>
Number of share options exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 b (vii) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure
Weighted average exercise price of share options granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (ii) Disclosure
Weighted average exercise price of share options forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure
Weighted average exercise price of share options exercised in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iv) <sub>Disclosure</sub>
Weighted average exercise price of share options expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure
Weighted average exercise price of share options exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 b (vii) Disclosure
Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	X.XX <sub>duration</sub>	IFRS 2.45 c <sub>Disclosure</sub>
Weighted average share price	X.XX <sub>duration</sub>	IFRS 2.45 c <sub>Disclosure</sub>
Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2.45 d <sub>Disclosure</sub>
Disclosure of range of exercise prices of outstanding share options [abstract]		
Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2.45 d <sub>Disclosure</sub>
Range [axis]	axis	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Ranges [member]	member[default]	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Bottom of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Top of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Disclosure of range of exercise prices of outstanding share options [line items]	line items	
Exercise price of outstanding share options	X.XX instant	IFRS 2.45 d <sub>Disclosure</sub>
Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 d <sub>Disclosure</sub>
Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]		
Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 d Disclosure
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d <sub>Disclosure</sub>
Ranges of exercise prices for outstanding share options [member]	member[default]	IFRS 2.45 d <sub>Disclosure</sub>
Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items	
Number of share options outstanding in share-based payment arrangement	X.XX instant	IFRS 2.45 b (i) <sub>Disclosure</sub> , IFRS 2.45 b (vi) <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub>
Weighted average remaining contractual life of outstanding share options	DUR	IFRS 2.45 d <sub>Disclosure</sub>
Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 Common practice
Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 Common practice
Number of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sub>Common practice</sub> , IFRS 2.47 b <sub>Disclosure</sub>
Number of other equity instruments forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice
Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice
Number of other equity instruments expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice
Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 Common practice
Number of other equity instruments exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice

Weighted average exercise price of other equity instruments exercised or vested in share-based	V VV	IEDO O 45
payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 Common practice
Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 Disclosure
Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	text block	IFRS 2.47 a <sub>Disclosure</sub>
Weighted average fair value at measurement date, share options granted	X instant, credit	IFRS 2.47 a <sub>Disclosure</sub>
Information about how fair value was measured, share options granted	text	IFRS 2.47 a <sub>Disclosure</sub>
Description of option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Weighted average share price, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
Exercise price, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
Expected dividend, share options granted	X duration	IFRS 2.47 a (i) Disclosure
	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure
Risk free interest rate, share options granted		IFRS 2.47 a (i) Disclosure
Description of other inputs to options pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) Disclosure
Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure
Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) Disclosure
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2.47 b <sub>Disclosure</sub>
Number of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice, IFRS 2.47 b Disclosure
Weighted average fair value at measurement date, other equity instruments granted	X instant, credit	IFRS 2.47 b <sub>Disclosure</sub>
Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b <sub>Disclosure</sub>
Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) Disclosure
Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) <sub>Disclosure</sub>
other equity instruments granted	text	IFRS 2.47 b (iii) Disclosure
Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]		IFRS 2.47 c <sub>Disclosure</sub>
Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) Disclosure
Incremental fair value granted, modified share-based payment arrangements	X <sub>duration</sub>	IFRS 2.47 c (ii) <sub>Disclosure</sub>
Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) <sub>Disclosure</sub>
Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure
Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 Disclosure
Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 Disclosure
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]		
Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X <sub>duration</sub> , debit	IFRS 2.51 a <sub>Disclosure</sub>
and not qualify for recognition as access	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
quality for recognition as assets		IFRS 2.51 a <sub>Disclosure</sub>
Expense from share-based payment transactions with employees	X duration, debit	IAS 1.112 c Common practice
Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 Disclosure
Liabilities from share-based payment transactions	X instant, credit	IFRS 2.51 b (i) Disclosure
Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	X instant, credit	IFRS 2.51 b (ii) Disclosure
Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 <sub>Disclosure</sub>
[834480] Notes - Employee benefits		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of information about defined benefit plans [abstract]		
Disclosure of defined benefit plans [text block]	text block	IAS 19.138 Disclosure
Disclosure of defined benefit plans [abstract]		
Disclosure of defined benefit plans [table]	table	IAS 19.138 <sub>Disclosure</sub>

Defined benefit plans [axis]	axis	IAS 19.138 <sub>Disclosure</sub>
Defined benefit plans [member]	member[default]	IAS 19.138 <sub>Disclosure</sub>
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 <sub>Disclosure</sub>
Multi-employer defined benefit plans [member]	member	IAS 19.33 b <sub>Disclosure</sub> , IAS 19.34 b <sub>Disclosure</sub>
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sub>Disclosure</sub>
Geographical areas [axis]	axis	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.889 b Example, Effective 2021-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b <sub>Example</sub>
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c <sub>Example</sub>
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Disclosure of defined benefit plans [line items]	line items	
Description of type of plan	text	IAS 19.139 a <sub>Disclosure</sub>
Description of nature of benefits provided by plan	text	IAS 19.139 a (i) Disclosure
Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) Disclosure
Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) Disclosure
Description of any other entity's responsibilities for governance of plan	text	IAS 19.139 a (iii) Disclosure
Description of risks to which plan exposes entity	text	IAS 19.139 b Disclosure
		IAS 19.139 b Disclosure
Description of significant concentrations of risk related to plan	text	
Description of plan amendments, curtailments and settlements	text	IAS 19.139 c Disclosure
Surplus (deficit) in plan [abstract]	( <b>Y</b> )	IAC 10 57 0 -
Defined benefit obligation, at present value	(X) instant, credit	IAS 19.57 a Common practice
Plan assets, at fair value	X instant, debit	IAS 19.57 a Common practice
Net surplus (deficit) in plan	X instant, debit	IAS 19.57 a Common practice
Description of link between reimbursement right and related obligation	text	IAS 19.140 b <sub>Disclosure</sub>
Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) Disclosure
Entity's own financial instruments included in fair value of plan assets	X instant, debit	IAS 19.143 <sub>Disclosure</sub>
Property occupied by entity included in fair value of plan assets	X instant, debit	IAS 19.143 <sub>Disclosure</sub>
Other assets used by entity included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure
Actuarial assumption of discount rates	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of salary increases	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of medical cost trend rates	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of pension increases	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of inflation	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of finiation	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of mortality rates  Actuarial assumption of retirement age	DUR	IAS 19.144 Common practice
, .		
Actuarial assumption of life expectancy after retirement	DUR	IAS 19.144 Common practice
Other material actuarial assumptions	X.XX instant	IAS 19.144 Common practice

Description of agent link lith annual binary but and	tovt	IAS 10 146
Description of asset-liability matching strategies used by plan or entity to manage risk		IAS 19.146 <sub>Disclosure</sub>
Description of funding arrangements and funding policy that affect future contributions	V	IAS 19.147 a <sub>Disclosure</sub> , IAS 19.148 a <sub>Disclosure</sub>
Estimate of contributions expected to be paid to plan for next annual reporting period	X duration, credit	IAS 19.147 b <sub>Disclosure</sub> , IAS 19.148 d (iii) <sub>Disclosure</sub>
Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19.147 c <sub>Disclosure</sub>
Weighted average duration of defined benefit obligation	DUR	IAS 19.147 c <sub>Disclosure</sub>
Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	text	IAS 19.148 b Disclosure
Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	text	IAS 19.148 c (i) Disclosure
Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	text	IAS 19.148 c (ii) Disclosure
Description of fact that multi-employer or state plan is defined benefit plan	text	IAS 19.148 d (i) Disclosure
Description of reason why sufficient information is not available to account for multi- employer or state plan as defined benefit plan	text	IAS 19.148 d (ii) Disclosure
Description of information about surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure
Description of basis used to determine surplus or deficit of multi-employer or state		
plan	text	IAS 19.148 d (iv) Disclosure
Description of implications of surplus or deficit on multi-employer or state plan for entity	text	IAS 19.148 d (iv) Disclosure
Level of participation of entity compared with other participating entities	X.XX instant	IAS 19.148 d (v) Disclosure
Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.149 a <sub>Disclosure</sub>
Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	text block	IAS 19.149 b Disclosure
Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	text	IAS 19.150 Disclosure
Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a <sub>Disclosure</sub>
Disclosure of net defined benefit liability (asset) [abstract]		
Disclosure of net defined benefit liability (asset) [table]	table	IAS 19.140 a <sub>Disclosure</sub>
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b <sub>Disclosure</sub> , IAS 19.34 b <sub>Disclosure</sub>
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control	member	IAS 19.149 Disclosure
[member] Geographical areas [axis]	axis	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>
Geographical areas [member]	member[default]	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, IFRS 15.115 Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a <sub>Disclosure</sub>
Net defined benefit liability (asset) [member]	member[default]	IAS 19.140 a <sub>Disclosure</sub>
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Present value of defined benefit obligation [member]	member	IAS 19.140 a (ii) Disclosure
Plan assets [member]	member	IAS 19.140 a (i) Disclosure
Effect of asset ceiling [member]	member	IAS 19.140 a (iii) Disclosure
Disclosure of net defined benefit liability (asset) [line items]	line items	"NO TO THE A (III) DISCIOSURE
Net defined benefit liability (asset) at beginning of period	X instant, credit	IAS 19.140 a <sub>Disclosure</sub>
Changes in net defined benefit liability (asset) [abstract]	· instant, credit	I Disclosure
Current service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 a <sub>Disclosure</sub>
Interest expense (income), net defined benefit liability (asset)	X duration, credit	IAS 19.141 b Disclosure
Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]	duration, credit	- Disclosure
Return on plan assets excluding interest income or expense, net defined	(X)	IAS 19.141 c (i) Disclosure
benefit liability (asset)	(X) duration, debit	18.141 C (i) Disclosure
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)	(X) <sub>duration</sub> , debit	IAS 19.141 c (ii) Disclosure
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (asset)	(X) <sub>duration</sub> , debit	IAS 19.141 c (iii) Disclosure
Actuarial losses (gains) arising from experience adjustments, net defined benefit liability (asset)	(X) <sub>duration</sub> , debit	IAS 19.141 c Common practice
Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c (iv) Disclosure
Total loss (gain) on remeasurement, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c <sub>Disclosure</sub>
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]		
Past service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 d <sub>Disclosure</sub>
Losses (gains) arising from settlements, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 d <sub>Disclosure</sub>
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	X duration, credit	IAS 19.141 d <sub>Disclosure</sub>
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X <sub>duration</sub> , credit	IAS 19.141 e <sub>Disclosure</sub>
Contributions to plan, net defined benefit liability (asset) [abstract]		
Contributions to plan by employer, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure
Contributions to plan by plan participants, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure
Total contributions to plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f <sub>Disclosure</sub>
Payments from plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 g <sub>Disclosure</sub>
Payments in respect of settlements, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 g Disclosure
Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X <sub>duration</sub> , credit	IAS 19.141 h Disclosure
Increase (decrease) through other changes, net defined benefit liability (asset)	X duration, credit	IAS 19.141 Common practice
Total increase (decrease) in net defined benefit liability (asset)	X <sub>duration, credit</sub>	IAS 19.141 <sub>Disclosure</sub>
Net defined benefit liability (asset) at end of period	X instant, credit	IAS 19.140 a Disclosure
Disclosure of reimbursement rights [text block]	text block	IAS 19.140 b Disclosure
Disclosure of reimbursement rights [abstract]		
Disclosure of reimbursement rights [table]	table	IAS 19.140 b <sub>Disclosure</sub>
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 <sub>Disclosure</sub>
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2021-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b <sub>Example</sub>
Final salary pension defined benefit plans [member]	member	IAS 19.138 b <sub>Example</sub>
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
		IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure,
Segments [axis]	axis	IFRS 15.115 Disclosure, Effective

		2021-01-01 IFRS 17.96 c <sub>Example</sub> ,
		IFRS 8.23 Disclosure
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Disclosure of reimbursement rights [line items]	line items	
Reimbursement rights, at fair value at beginning of period	X instant, debit	IAS 19.140 b <sub>Disclosure</sub>
Changes in reimbursement rights [abstract]		
Interest income, reimbursement rights	X duration, debit	IAS 19.141 b Disclosure
Gain (loss) on remeasurement, reimbursement rights [abstract]		
Return on reimbursement rights, excluding interest income or expense	X duration, debit	IAS 19.141 c (i) Disclosure
Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	X duration, debit	IAS 19.141 c (iv) Disclosure
Total gain (loss) on remeasurement, reimbursement rights	X duration, debit	IAS 19.141 c <sub>Disclosure</sub>
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X duration, debit	IAS 19.141 e Disclosure
Decrease through benefits paid, reimbursement rights, at fair value	(X) duration, credit	IAS 19.141 g Disclosure
Payments in respect of settlements, reimbursement rights	(X) duration, credit	IAS 19.141 g Disclosure
Increase (decrease) through business combinations and disposals, reimbursement rights	X <sub>duration</sub> , debit	IAS 19.141 h <sub>Disclosure</sub>
Total increase (decrease) in reimbursement rights, at fair value	X duration, debit	IAS 19.141 Disclosure
Reimbursement rights, at fair value at end of period	X instant, debit	IAS 19.140 b Disclosure
Disclosure of fair value of plan assets [text block]	text block	IAS 19.142 <sub>Disclosure</sub>
Disclosure of fair value of plan assets [abstract]		
Disclosure of fair value of plan assets [table]	table	IAS 19.142 <sub>Disclosure</sub>
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 <sub>Disclosure</sub>
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 <sub>Disclosure</sub>
Multi-employer defined benefit plans [member]	member	IAS 19.33 b <sub>Disclosure</sub> , IAS 19.34 b <sub>Disclosure</sub>
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sub>Disclosure</sub>
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2021-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a $_{\rm Example}$ , IFRS 15.889 b $_{\rm Example}$ , Effective 2021-01-01 IFRS 17.96 b $_{\rm Example}$ , IFRS 8.33 $_{\rm Disclosure}$
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c <sub>Example</sub>
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example

		110 10 100
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e <sub>Example</sub>
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e <sub>Example</sub>
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Level 2 and 3 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub>
Disclosure of fair value of plan assets [line items]	line items	
Cash and cash equivalents, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 a Example
Equity instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 b Example
Debt instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 c Example
Real estate, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 d Example
Derivatives, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 e Example
Investment funds, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 f Example
Asset-backed securities, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 g Example
Structured debt, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 h Example
Other assets, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 Common practice
Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19.145 Disclosure
Disclosure of sensitivity analysis for actuarial assumptions [abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19.145 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Defined benefit plans other than multi-employer plans, state plans and plans		
that share risks between entities under common control [member]	member	IAS 19.138 Disclosure
Multi-employer defined benefit plans [member]	member	IAS 19.33 b <sub>Disclosure</sub> , IAS 19.34 b <sub>Disclosure</sub>
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>
Geographical areas [member]	member[default]	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example
Regulatory environments [axis]	axis	IAS 19.138 c Example
Regulatory environments [member]	member[default]	IAS 19.138 c Example
Segments [axis]	axis	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e <sub>Example</sub>
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example
Actuarial assumptions [axis]	axis	IAS 19.145 Disclosure
Actuarial assumptions [member]	member[default]	IAS 19.145 Disclosure
Actuarial assumption of discount rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of discount rates [member]  Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 Common practice
		IAS 19.145 Common practice
Actuarial assumption of medical cost trend rates [member]	member	
Actuarial assumption of expected rates of pension increases [member]	member	IAS 19.145 common practice
Actuarial assumption of expected rates of inflation [member]	member	IAS 19.145 Common practice

Actuarial assumption of mortality rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of retirement age [member]	member	IAS 19.145 Common practice
Actuarial assumption of life expectancy after retirement [member]	member	IAS 19.145 Common practice
Other material actuarial assumptions [member]	member	IAS 19.145 Common practice
Disclosure of sensitivity analysis for actuarial assumptions [line items]	line items	
Percentage of reasonably possible increase in actuarial assumption	X.XX instant	IAS 19.145 a <sub>Disclosure</sub>
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	X instant, credit	IAS 19.145 a Disclosure
Percentage of reasonably possible decrease in actuarial assumption	X.XX instant	IAS 19.145 a Disclosure
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X instant, credit	IAS 19.145 a Disclosure
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b <sub>Disclosure</sub>
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c <sub>Disclosure</sub>
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c <sub>Disclosure</sub>
Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19.137 <sub>Disclosure</sub>
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19.137 Example
Termination benefits expense	X <sub>duration, debit</sub>	IAS 19.171 Common practice
[835110] Notes - Income taxes		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Major components of tax expense (income) [abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [abstract]		
Current tax expense (income)	X duration, debit	IAS 12.80 a Example
Adjustments for current tax of prior periods	X <sub>duration</sub> , debit	IAS 12.80 b Example
Total current tax expense (income) and adjustments for current tax of prior periods	X <sub>duration</sub> , debit	IAS 12.80 Common practice
Deferred tax expense (income) relating to origination and reversal of temporary differences	X <sub>duration</sub> , debit	IAS 12.80 c Example
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X <sub>duration</sub> , debit	IAS 12.80 d Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) duration, credit	IAS 12.80 e Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X) duration, credit	IAS 12.80 f Example
Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	X duration, debit	IAS 12.80 g Example
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X duration, debit	IAS 12.80 h Example
Adjustments for deferred tax of prior periods	X duration, debit	IAS 12.80 Common practice
Other components of deferred tax expense (income)	X <sub>duration, debit</sub>	IAS 12.80 Common practice
Total tax expense (income)	X duration, debit	IAS 12.79 <sub>Disclosure</sub> , IAS 12.81 c (ii) <sub>Disclosure</sub> , IAS 12.81 c (i) <sub>Disclosure</sub> , IAS 1.82 d <sub>Disclosure</sub> , IAS 26.35 b (viii) <sub>Disclosure</sub> , IFRS 12.B13 g <sub>Disclosure</sub> , IFRS 8.23 h <sub>Disclosure</sub>
Current and deferred tax relating to items charged or credited directly to equity [abstract]		
Current tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a <sub>Disclosure</sub>
Deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub>	IAS 12.81 a <sub>Disclosure</sub>
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub> , debit	IAS 12.81 a <sub>Disclosure</sub>
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation included in other comprehensive income	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to available-for-sale financial assets included in other comprehensive income	X duration, debit	Expiry date 2021-01-01 IAS 12.81 ab Disclosure, Expiry date 2021-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges included in other comprehensive income	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to changes in revaluation surplus included in other comprehensive income	X <sub>duration</sub> , debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to remeasurements of defined benefit plans included in other comprehensive		
income	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
· · · · · · · · · · · · · · · · · · ·	X <sub>duration</sub> , debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
income		
income Income tax relating to investments in equity instruments included in other comprehensive income Income tax relating to hedges of net investments in foreign operations included in other	X <sub>duration</sub> , debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to investments in equity instruments included in other comprehensive income Income tax relating to hedges of net investments in foreign operations included in other comprehensive income Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income Income tax relating to hedges of investments in equity instruments included in other comprehensive income	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
income Income tax relating to investments in equity instruments included in other comprehensive income Income tax relating to hedges of net investments in foreign operations included in other comprehensive income Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income Income tax relating to hedges of investments in equity instruments included in other	X duration, debit X duration, debit X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>

Income tax relating to change in value of foreign currency basis spreads included in other	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
comprehensive income  Income tax relating to financial assets measured at fair value through other comprehensive income	·	
included in other comprehensive income	X duration, debit	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	X duration, debit	Effective 2021-01-01 IAS 12.81 ab Disclosure, Effective 2021-01-01 IAS 1.90 Disclosure, Effective 2021-01-01 IFRS 17.90 Disclosure
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	X <sub>duration</sub> , debit	Effective 2021-01-01 IAS 12.81 ab <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.90 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	X duration, debit	Effective 2021-01-01 IAS 12.81 ab <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.90 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.82 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Aggregated income tax relating to components of other comprehensive income	X <sub>duration</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , debit	IAS 1.90 <sub>Disclosure</sub>
Tax expense (income) of discontinued operation [abstract]		
Tax expense (income) relating to gain (loss) on discontinuance	X duration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X <sub>duration</sub> , debit	IAS 12.81 h (ii) <sub>Disclosure</sub> , IFRS 5.33 b (ii) <sub>Disclosure</sub>
Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 d <sub>Disclosure</sub>
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 e <sub>Disclosure</sub>
Deductible temporary differences for which no deferred tax asset is recognised	X instant	IAS 12.81 e <sub>Disclosure</sub>
Unused tax losses for which no deferred tax asset recognised	X instant	IAS 12.81 e <sub>Disclosure</sub>
Unused tax credits for which no deferred tax asset recognised	X instant	IAS 12.81 e <sub>Disclosure</sub>
Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	X instant	IAS 12.81 f Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g <sub>Disclosure</sub>
Temporary difference, unused tax losses and unused tax credits [member]	member[default]	IAS 12.81 g Disclosure
Temporary differences [member]	member	IAS 12.81 g Disclosure
Allowance for credit losses [member]	member	IAS 12.81 g Common practice
Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g Common practice
Other temporary differences [member]	member	IAS 12.81 g Common practice
Unused tax losses [member]	member	IAS 12.81 g Disclosure
Unused tax credits [member]	member	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items	
Deferred tax assets and liabilities [abstract]		
Deferred tax assets	(X) instant, debit	IAS 12.81 g (i) <sub>Disclosure</sub> , IAS 1.54 o <sub>Disclosure</sub> , IAS 1.56 <sub>Disclosure</sub>
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Net deferred tax liability (asset)	X instant, credit	IAS 12.81 g (i) Disclosure
Net deferred tax assets and liabilities [abstract]		
Net deferred tax assets	X instant, debit	IAS 12.81 g (i) Common practice
Net deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Common practice
Deferred tax expense (income) [abstract]	V .	IAS 12 91 a (ii)
Deferred tax expense (income)	X duration, debit	IAS 12.81 g (ii) Disclosure
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	IAS 12.81 g (ii) Disclosure
Reconciliation of changes in deferred tax liability (asset) [abstract]	Y	IAS 12.81 g (i) Disclosure
Deferred tax liability (asset) at beginning of period  Changes in deferred tax liability (asset) [abstract]	X instant, credit	U.S. 12.01 9 (1) Disclosure
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	IAS 12.81 g (ii) <sub>Disclosure</sub>
Deferred tax relating to items credited (charged) directly to equity	X duration	IAS 12.81 a Disclosure
Income tax relating to components of other comprehensive income	X duration	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>
Increase (decrease) through business combinations, deferred tax liability (asset)	X duration	IAS 12.81 Common practice
Increase (decrease) through loss of control of subsidiary, deferred tax liability	X duration, credit	IAS 12.81 Common practice
(asset) Increase (decrease) through net exchange differences, deferred tax liability	X duration, credit	IAS 12.81 Common practice
(asset)	X duration, credit	IAS 12.81 Common practice
Total increase (decrease) in deferred tax liability (asset)		IAS 12.01 Common practice IAS 12.81 g (i) Disclosure
Deferred tax liability (asset) at end of period  Income tax consequences of dividends proposed or declared before financial statements authorised	X instant, credit	
for issue not recognised as liability	X duration	IAS 12.81 i <sub>Disclosure</sub>

Increase (decrease) in amount recognised for pre-acquisition deferred tax asset		
	X duration, debit	IAS 12.81 j <sub>Disclosure</sub>
Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	text	IAS 12.81 k <sub>Disclosure</sub>
Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	text	IAS 12.82 <sub>Disclosure</sub>
Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	X instant, debit	IAS 12.82 <sub>Disclosure</sub>
Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A <sub>Disclosure</sub>
Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A <sub>Disclosure</sub>
Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82A <sub>Disclosure</sub>
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]		
Accounting profit	X <sub>duration</sub> , credit	IAS 12.81 c (ii) <sub>Disclosure</sub> , IAS 12.81 c (i) <sub>Disclosure</sub>
Tax expense (income) at applicable tax rate	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect of revenues exempt from taxation	(X) <sub>duration, credit</sub>	IAS 12.81 c (i) Disclosure
Tax effect of expense not deductible in determining taxable profit (tax loss)	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect of impairment of goodwill	X <sub>duration, debit</sub>	IAS 12.81 c (i) Common practice
Tax effect of tax losses	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect of foreign tax rates	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure
Tax effect from change in tax rate	X duration, debit	IAS 12.81 c (i) Disclosure
Other tax effects for reconciliation between accounting profit and tax expense (income)	X duration, debit	IAS 12.81 c (i) Disclosure
Total tax expense (income)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Reconciliation of average effective tax rate and applicable tax rate [abstract]		
Accounting profit	X duration, credit	IAS 12.81 c (ii) <sub>Disclosure</sub> , IAS 12.81 c (i) <sub>Disclosure</sub>
Applicable tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) <sub>Disclosure</sub>
Tax rate effect of revenues exempt from taxation	(X.XX) <sub>duration</sub>	IAS 12.81 c (ii) <sub>Disclosure</sub>
Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X.XX <sub>duration</sub>	IAS 12.81 c (ii) <sub>Disclosure</sub>
Tax rate effect of impairment of goodwill	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Common practice
Tax rate effect of tax losses	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of foreign tax rates	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect from change in tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Tax rate effect of adjustments for current tax of prior periods	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Common practice
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
Total average effective tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure
[836200] Notes - Borrowing costs		
•		IAS 23 Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 25 - Disclosure Disclosure
Disclosure of borrowing costs [text block]  Borrowing costs [abstract]	text block	IAS 23 - Disclosure Disclosure
	X duration	IAS 23.26 a Disclosure
Borrowing costs [abstract]		
Borrowing costs [abstract]  Borrowing costs capitalised	X <sub>duration</sub>	IAS 23.26 a <sub>Disclosure</sub> IAS 1.112 c <sub>Common practice</sub>
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense	X <sub>duration</sub>	IAS 23.26 a <sub>Disclosure</sub>
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred	X <sub>duration</sub>	IAS 23.26 a <sub>Disclosure</sub> IAS 1.112 c <sub>Common practice</sub>
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense	X duration X duration, debit X duration X duration X duration X duration, debit	IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense	X duration X duration, debit X duration X duration X duration X duration, debit X duration	IAS 23.26 a Disclosure IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure,
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense	X duration X duration, debit X duration X duration X duration X duration, debit	IAS 23.26 a Disclosure IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred	X duration X duration, debit X duration X duration X duration X duration, debit X duration	IAS 23.26 a Disclosure IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred  Capitalisation rate of borrowing costs eligible for capitalisation	X duration X duration, debit X duration X duration X duration X duration, debit X duration	IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred  Capitalisation rate of borrowing costs eligible for capitalisation  [836500] Notes - Insurance contracts	X duration X duration, debit X duration X duration X duration X duration, debit X duration X duration X.XX duration	IAS 23.26 a Disclosure IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred  Capitalisation rate of borrowing costs eligible for capitalisation  [836500] Notes - Insurance contracts  Disclosure of insurance contracts [text block]	X duration X duration, debit X duration X duration X duration X duration, debit X duration X.XX duration text block	IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure Effective 2021-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2021-01-01 IFRS 4.36 Disclosure IAS 1.117 b Common practice, Expiry date 2021-01-01 IFRS 4.37 a Disclosure
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred  Capitalisation rate of borrowing costs eligible for capitalisation  [836500] Notes - Insurance contracts  Disclosure of insurance contracts [text block]  Disclosure of amounts arising from insurance contracts and related assets, liabilities, income and	X duration X duration, debit X duration X duration X duration X duration, debit X duration X.XX duration text block	IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure Effective 2021-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2021-01-01 IFRS 4 - Disclosure Disclosure Expiry date 2021-01-01 IFRS 4.36 Disclosure IAS 1.117 b Common practice, Expiry date
Borrowing costs [abstract]  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred  Capitalisation rate of borrowing costs eligible for capitalisation  [836500] Notes - Insurance contracts  Disclosure of insurance contracts [text block]  Disclosure of amounts arising from insurance contracts and related assets, liabilities, income and expense [text block]	X duration X duration, debit X duration X duration X duration X duration X duration X duration text block text block	IAS 23.26 a Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure  Effective 2021-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2021-01-01 IFRS 4 - Disclosure Disclosure IAS 1.117 b Common practice, Expiry date 2021-01-01 IFRS 4.37 a Disclosure  Expiry date 2021-01-01 IFRS 4.37 b Disclosure  Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date 2021-01-01 IFRS 4.1620 b Example
Borrowing costs (abstract)  Borrowing costs capitalised  Borrowing costs recognised as expense  Total borrowing costs incurred  Interest costs [abstract]  Interest costs capitalised  Interest expense  Total interest costs incurred  Capitalisation rate of borrowing costs eligible for capitalisation  [836500] Notes - Insurance contracts  Disclosure of insurance contracts [text block]  Disclosure of amounts arising from insurance contracts and related assets, liabilities, income and expense [text block]  Assets arising from insurance contracts	X duration X duration, debit X duration X duration X duration X duration X duration X.XX duration text block text block text block X instant, debit	IAS 23.26 a Disclosure IAS 1.112 c Common practice IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure IAS 1.112 c Common practice IAS 23.26 b Disclosure IAS 23.26 b Disclosure IAS 23.26 b Disclosure IAS 23.26 b Disclosure Expiry date 2021-01-01 IFRS 17 - Disclosure Disclosure, Expiry date 2021-01-01 IFRS 4 - Disclosure Disclosure IAS 1.117 b Common practice, Expiry date 2021-01-01 IFRS 4.37 a Disclosure Expiry date 2021-01-01 IFRS 4.37 b Disclosure Expiry date 2021-01-01 IFRS 4.37 b Disclosure Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date

Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG23 b $_{\rm Example}$
Assets under reinsurance ceded	X instant, debit	Expiry date 2021-01-01 IAS 1.55 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG20 c <sub>Example</sub>
Liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Unearned premiums	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG22 a $_{\rm Example}$
Claims reported by policyholders	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG22 b <sub>Example</sub>
Claims incurred but not reported	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG22 c $_{\rm Example}$
Provisions arising from liability adequacy tests	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG22 d $_{\rm Example}$
Provisions for future non-participating benefits	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG22 e <sub>Example</sub>
Liabilities or components of equity relating to discretionary participation features	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG22 f $_{\rm Example}$
Receivables and payables related to insurance contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG22 g <sub>Example</sub>
Non-insurance assets acquired by exercising rights to recoveries	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG22 h $_{\rm Example}$
Other liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG22 <sub>Example</sub>
Total liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Expiry date 2021-01-01 IAS 1.55 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.37 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.37 e <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.IG20 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG37 a <sub>Example</sub>
Income arising from insurance contracts	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Revenue from insurance contracts issued, without reduction for reinsurance held	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 1.85 $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG24 a $_{\rm Example}$
Income from contracts with reinsurers	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 1.85 $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG24 b $_{\rm Example}$
Expense for policyholder claims and benefits, without reduction for reinsurance held	X duration, debit	Expiry date 2021-01-01 IAS 1.85 $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG24 c $_{\rm Example}$
Expenses arising from reinsurance held	X duration, debit	Expiry date 2021-01-01 IAS 1.85 $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG24 d $_{\rm Example}$
Cash flows from (used in) insurance contracts	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Gains (losses) recognised in profit or loss on buying reinsurance	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 b (i) Disclosure
Amortisation of losses (gains) arising on buying reinsurance	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 b (ii) Disclosure
Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b (ii) Disclosure
Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b (ii) Disclosure
Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	text	Expiry date 2021-01-01 IFRS 4.37 c Disclosure
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	Expiry date 2021-01-01 IFRS 4.37 d Disclosure
Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	X instant, credit	Expiry date 2021-01-01 IAS 1.55 Example, Expiry date 2021-01-01 IFRS 4.37 b Disclosure, Expiry date 2021-01-01 IFRS 4.37 e Disclosure, Expiry date 2021-01-01 IFRS 4.IG20 a Example, Expiry date 2021-01-01 IFRS 4.IG37 a Example
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]  Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG37 b Example
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG37 c Example
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG37 d Example
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG37 e Example

Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 e $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG37 f $_{\rm Example}$
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 4.IG37 $_{\rm Example}$
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG37 Example
Liabilities under insurance contracts and reinsurance contracts issued at end of period	X instant, credit	Expiry date 2021-01-01 IAS 1.55 Example, Expiry date 2021-01-01 IFRS 4.37 b Disclosure, Expiry date 2021-01-01 IFRS 4.37 e Disclosure, Expiry date 2021-01-01 IFRS 4.IG20 a Example, Expiry date 2021-01-01 IFRS 4.IG37 a Example
Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]		
Deferred acquisition costs arising from insurance contracts at beginning of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 b <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.37 e <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.IG23 a <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG39 a <sub>Example</sub>
Changes in deferred acquisition costs arising from insurance contracts [abstract]		·
Amounts incurred, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG39 b Example
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Amortisation, deferred acquisition costs arising from insurance contracts	(X) <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG39 c Example
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X) duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG39 d Example
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG39 e Example
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG39 Example
Deferred acquisition costs arising from insurance contracts at end of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date 2021-01-01 IFRS 4.37 e Disclosure, Expiry date 2021-01-01 IFRS 4.IG23 a Example, Expiry date 2021-01-01 IFRS 4.IG39 a Example
Reconciliation of changes in reinsurance assets [abstract]		
Reinsurance assets at beginning of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 e Disclosure
Changes in reinsurance assets [abstract]	·	
Additions other than through business combinations, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Acquisitions through business combinations, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Increase (decrease) through net exchange differences, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Increase (decrease) through other changes, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice
Total increase (decrease) in reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.IG37 Example
Reinsurance assets at end of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 e Disclosure
Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.38 Disclosure
Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	Expiry date 2021-01-01 IFRS 4.39 a Disclosure
Disclosure of insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 c Disclosure
Disclosure of sensitivity to insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 c (i) Disclosure
Sensitivity analysis to insurance risk	text	Expiry date 2021-01-01 IFRS 4.39A a Disclosure
Qualitative information about sensitivity and information about those terms and conditions		
of insurance contracts that have material effect	text	Expiry date 2021-01-01 IFRS 4.39A b Disclosure  Expiry date 2021-01-01 IFRS 4.39 c (ii) Disclosure
Description of concentrations of insurance risk  Disclosure of actual claims compared with previous estimates [text block]	text block	Effective 2021-01-01 IFRS 17.130 Disclosure, Expiry
		date 2021-01-01 IFRS 4.39 c (iii) Disclosure
Disclosure of credit risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 d Disclosure
Disclosure of liquidity risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 d Disclosure
Disclosure of market risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 d Disclosure
Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	Expiry date 2021-01-01 IFRS 4.39 e Disclosure
Disclosure of types of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure Common
, ,		practice

Disclosure of types of insurance contracts [abstract]		
Disclosure of types of insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 - Disclosure Common
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common
Types of insurance contracts [member]	member[default]	practice Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Non-life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Disclosure of types of insurance contracts [line items]	line items	
Income arising from insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Amounts arising from insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Net amount arising from insurance contracts [member]	member[default]	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Gross amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Reinsurer's share of amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	line items	
Income arising from insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure
Presentation of overlay approach [abstract]		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.35D a Disclosure
Other comprehensive income, net of tax, application of overlay approach [abstract]		
Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Reclassification adjustments on application of overlay approach, net of tax	(X) duration, debit	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Other comprehensive income, net of tax, application of overlay approach	X duration, credit	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Other comprehensive income, before tax, application of overlay approach [abstract]		
Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.35D b <sub>Disclosure</sub>
Reclassification adjustments on application of overlay approach, before tax	(X) <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Other comprehensive income, before tax, application of overlay approach	X duration, credit	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Income tax relating to application of overlay approach in other comprehensive income	X duration, debit	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure
Reserve of overlay approach	X instant, credit	Effective on first application of IFRS 9 IFRS 4.35D b Common practice
Reserve of overlay approach [member]	member	Effective on first application of IFRS 9 IFRS 4.35D b Common practice
Disclosures about overlay approach [abstract]		
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure

Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Disclosure of financial assets to which overlay approach is applied [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Disclosure of financial assets to which overlay approach is applied [abstract]		
Disclosure of financial assets to which overlay approach is applied [table]	table	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Disclosure of financial assets to which overlay approach is applied [line items]	line items	
Financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39L e <sub>Disclosure</sub>
Disclosure of effect of overlay approach reclassification on profit or loss [abstract]		
Disclosure of effect of overlay approach reclassification on profit or loss [table]	table	Effective on first application of IFRS 9 IFRS 4.39L e <sub>Disclosure</sub>
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e <sub>Disclosure</sub>
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e <sub>Disclosure</sub>
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	line items	
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of information about overlay approach for associates [abstract]		
Disclosure of information about overlay approach for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Associates [member]	member	IAS 24.19 d <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of information about overlay approach for associates [line items]	line items	
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure

Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been dedesignated	X <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been dedesignated from overlay approach, net of tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been dedesignated from overlay approach, before tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of financial assets to which overlay approach is applied for associates [abstract]		
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure· IAS 27.17 b Disclosure· IFRS 12.B4 d Disclosure· Expiry date 2021-01-01 IFRS 4.39J Disclosure· Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Associates [member]	member	IAS 24.19 d <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure; IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Disclosure of financial assets to which overlay approach is applied for associates [line items]	line items	
Financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
Share of financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry
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		date 2021-01-01 IFRS 4.39J a Disclosure, Effective on
		first application of IFRS 9 IFRS 4.39M a Disclosure IFRS 12.21 c (ii) Disclosure, Expiry date
Aggregated individually immaterial associates [member]	member	2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e <sub>Disclosure</sub>
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	line items	
Profit (loss)	X <sub>duration</sub> , credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , IFRS 8.23 g <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B16 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	IAS 1.91 b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of information about overlay approach for joint ventures [abstract]		
Disclosure of information about overlay approach for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Joint ventures [member]	member	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of information about overlay approach for joint ventures [line items]	line items	Effective on first application of IEDC
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d <sub>Disclosure</sub>
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure

Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de designated	- X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been dedesignated from overlay approach, net of tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Share of reclassification adjustments on financial assets that have been dedesignated from overlay approach, before tax	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]		
Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Joint ventures [member]	member	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.421 Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	line items	
	line items X instant, debit	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure
items]		• •
items]  Financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39L b Disclosure Effective on first application of IFRS
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures	X instant, debit X instant, debit	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	X instant, debit X instant, debit	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures	X instant, debit X instant, debit text block	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	X instant, debit  X instant, debit  text block  table	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]	X instant, debit X instant, debit text block table axis	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]	X instant, debit X instant, debit text block table axis member[default]	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]	X instant, debit  X instant, debit  text block  table  axis  member[default]	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.21 c (i) Disclosure, Expiry date 2021-01-01 IFRS 4.39J b Disclosure, Effective on first
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Joint ventures [member]  Aggregated individually immaterial joint ventures [member]	X instant, debit X instant, debit text block table axis member[default] member	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure  IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.21 c (i) Disclosure, Expiry date 2021-01-01 IFRS 4.39J b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Aggregated individually immaterial joint ventures [member]  Effect of overlay approach reclassification [axis]	X instant, debit X instant, debit text block table axis member[default] member axis	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.21 c (i) Disclosure, Expiry date 2021-01-01 IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.21 c (i) Disclosure, Expiry date 2021-01-01 IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Aggregated individually immaterial joint ventures [member]  Effect of overlay approach reclassification [axis]  In accordance with IFRS 9 [member]	X instant, debit X instant, debit text block table axis member[default] member axis member[default]	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.16 b Disclosure, IAS 27.17 b Disclosure IAS 27.16 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.21 c (i) Disclosure, Expiry date 2021-01-01 IFRS 9 IFRS 4.39M b Disclosure Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Financial assets to which overlay approach is applied  Share of financial assets to which overlay approach is applied  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  Joint ventures [axis]  Entity's total for joint ventures [member]  Aggregated individually immaterial joint ventures [member]  Effect of overlay approach reclassification [axis]  In accordance with IFRS 9 [member]  Effect of overlay approach reclassification [member]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures	X instant, debit  X instant, debit text block  table  axis  member[default]  member  axis  member[default]	9 IFRS 4.39L b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure  IAS 27.16 b Disclosure, IAS 27.17 b Disclosure  IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J a Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 9 IFRS 4.39M a Disclosure  IFRS 12.21 c (i) Disclosure, Expiry date 2021-01-01 IFRS 9 IFRS 4.39M b Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS 9 IFRS 4.39L e Disclosure  Effective on first application of IFRS

		IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure,
		Effective 2021-01-01 IFRS 17.113 b Example. Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Chara of profit /loop) of apposints and init ventures appointed for uning aguity.		IAS 1.82 c <sub>Disclosure</sub> , Effective on first
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B16 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X <sub>duration</sub> , credit	IAS 1.91 b $_{\rm Disclosure},$ Effective on first application of IFRS 9 IFRS 4.39M b $_{\rm Disclosure}$
Disclosures about temporary exemption from IFRS 9 [abstract]		
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non- derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C b Disclosure
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (i) Disclosure
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39C c (ii) Disclosure
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii) Disclosure
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii) Disclosure
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a Disclosure
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39D b Disclosure
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c Disclosure
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sub>Disclosure</sub>
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E a Disclosure
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X duration, debit	Expiry date 2021-01-01 IFRS 4.39E a Disclosure
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E b Disclosure
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39E b <sub>Disclosure</sub>
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39G Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2021-01-01 IFRS 4.39H <sub>Disclosure</sub>
Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	text	Expiry date 2021-01-01 IFRS 4.39I Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	text block	Expiry date 2021-01-01 IFRS 4.39G a Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	table	Expiry date 2021-01-01 IFRS 4.39G a Disclosure
External credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure: IFRS 7.35M Example: Expiry date 2021-01-01 IFRS 7.36 c Example: IFRS 7.IG20C Example: Expiry date 2021-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example,
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		IFRS 7.IG20C <sub>Example</sub> , Expiry date
		2021-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	line items	
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G a Disclosure
Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]  Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for associates [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Associates [member]	member	IAS 24.19 d $_{\rm Disclosure}$ , IAS 27.16 b $_{\rm Disclosure}$ , IAS 27.17 b $_{\rm Disclosure}$ , IFRS 12.84 d $_{\rm Disclosure}$ , Expiry date 2021-01-01 IFRS 4.39J a $_{\rm Disclosure}$ , Effective on first application of IFRS 9 IFRS 4.39M a $_{\rm Disclosure}$
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	line items	
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c <sub>Example</sub>
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c <sub>Example</sub>
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C b Disclosure
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (i) Disclosure
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39C c (ii) Disclosure
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii) Disclosure
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii) Disclosure
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a Disclosure

Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39D b Disclosure
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c Disclosure
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sub>Disclosure</sub>
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E a Disclosure
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39E a <sub>Disclosure</sub>
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E b Disclosure
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39E b Disclosure
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39G Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2021-01-01 IFRS 4.39H Disclosure
Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub>
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	table	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Associates [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for associates [member]	member[default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Associates [member]	member	IAS 24.19 d $_{\rm Disclosure}$ , IAS 27.16 b $_{\rm Disclosure}$ , IAS 27.17 b $_{\rm Disclosure}$ , IFRS 12.84 d $_{\rm Disclosure}$ , Expiry date 2021-01-01 IFRS 4.39J a $_{\rm Disclosure}$ , Effective on first application of IFRS 9 IFRS 4.39M a $_{\rm Disclosure}$
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
External credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a <sub>Disclosure</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date

		2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	line items	
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G a Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b pisclosure
applying IAS 39  Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]		Disclosure
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Joint ventures [member]	member	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]	line items	
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c Example
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C b Disclosure
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (i) Disclosure
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39C c (ii) Disclosure
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii) Disclosure
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii) Disclosure
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a Disclosure
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39D b Disclosure

Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sub>Disclosure</sub>
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E a Disclosure
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X duration, debit	Expiry date 2021-01-01 IFRS 4.39E a Disclosure
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E b Disclosure
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39E b Disclosure
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39G Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2021-01-01 IFRS 4.39H Disclosure
Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X duration, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of financial assets other than those specified in paragraph $39E(a)$ of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4.39J Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, Expiry date 2021-01-01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Joint ventures [member]	member	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J a <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M a <sub>Disclosure</sub>
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) $_{\rm Disclosure}$ , Expiry date 2021-01-01 IFRS 4.39J b $_{\rm Disclosure}$ , Effective on first application of IFRS 9 IFRS 4.39M b $_{\rm Disclosure}$
External credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a <sub>Disclosure</sub> , IFRS 7.35M <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.36 c <sub>Example</sub> ,

		IFRS 7.IG20C <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.IG24 a <sub>Example</sub>
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]	line items	
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G a Disclosure
IAS 39  Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure
[836600] Notes - Insurance contracts (IFRS 17)		
Disclosure of insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17 - Disclosure Disclosure,
	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure Disclosure
Insurance service result [abstract]  Insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.80 a Disclosure
Insurance service expenses from insurance contracts issued	(X) <sub>duration</sub> , debit	Effective 2021-01-01 IAS 1.82 ab <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.80 a <sub>Disclosure</sub>
Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]		
Income from amounts recovered from reinsurer	X duration, credit	Effective 2021-01-01 IFRS 17.86 Disclosure
Expenses from allocation of premiums paid to reinsurer	(X) duration, debit	Effective 2021-01-01 IFRS 17.86 Disclosure
Net income (expenses) from reinsurance contracts held, other than finance income (expenses)	X duration, credit	Effective 2021-01-01 IAS 1.82 ac Disclosure, Effective 2021-01-01 IFRS 17.86 Disclosure
Total insurance service result	X duration, credit	Effective 2021-01-01 IFRS 17.80 a Disclosure
Additional information about insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17.94 Disclosure
Description of criteria satisfied when using premium allocation approach	text	Effective 2021-01-01 IFRS 17.97 a Disclosure
Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	text	Effective 2021-01-01 IFRS 17.97 b Disclosure
Description of method to recognise insurance acquisition cash flows when using premium allocation approach	text	Effective 2021-01-01 IFRS 17.97 c Disclosure
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	text block	Effective 2021-01-01 IFRS 17.100 Disclosure
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred		
claims [abstract]  Disclosure of reconciliation of changes in insurance contracts by remaining coverage and	table	Effective 2021-01-01 IFRS 17.100 Disclosure
incurred claims [table]	lable	
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Disaggregation of insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.107 $_{\rm Disclosure}$ , Effective 2021-01-01 IFRS 17.109 $_{\rm Disclosure}$ , Effective 2021-01-01 IFRS 17.131 a $_{\rm Disclosure}$ , Effective 2021-01-01 IFRS 17.132 b $_{\rm Disclosure}$ , Effective 2021-01-01 IFRS 17.98 $_{\rm Disclosure}$
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2021-01-01 IFRS 17.100 Disclosure
Insurance contracts by remaining coverage and incurred claims [member]	member[default]	Effective 2021-01-01 IFRS 17.100 Disclosure
0.150.5		4.40

Not liabilities as seeds for remaining according languagement		
Net liabilities or assets for remaining coverage excluding loss component [member]	member	Effective 2021-01-01 IFRS 17.100 a Disclosure
Loss component [member]	member	Effective 2021-01-01 IFRS 17.100 b Disclosure
Liabilities for incurred claims [member]	member	Effective 2021-01-01 IFRS 17.100 c Disclosure
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.101 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub>
Insurance contracts by components [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.101 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub>
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.100 c (i) Disclosure, Effective 2021-01-01 IFRS 17.101 a Disclosure
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b Disclosure
Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17.100 c (ii) Disclosure, Effective 2021-01-01 IFRS 17.101 b Disclosure, Effective 2021-01-01 IFRS 17.107 c Disclosure
Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17.101 c Disclosure, Effective 2021-01-01 IFRS 17.107 d Disclosure
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 a Disclosure
Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 b Disclosure
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 c Disclosure
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]	line items	
Insurance contracts liability (asset) at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at beginning of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]	,	
Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]		
Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]		
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.114 a Disclosure
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.114 b Disclosure
Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.114 c Disclosure
Total increase (decrease) through insurance revenue, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 a Disclosure
Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]		
Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 b (i) Disclosure
Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 b (ii) Disclosure

Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.103 b (iii) Disclosure, Effective 2021-01-01 IFRS 17.104 c Disclosure
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.103 b (iv) Disclosure, Effective 2021-01-01 IFRS 17.104 a Disclosure
Total increase (decrease) through insurance service expenses, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 b Disclosure
Increase (decrease) through investment components excluded from insurance revenue and insurance service expenses, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 c Disclosure
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.103 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.104 <sub>Disclosure</sub>
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]		
Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (ii) Disclosure
Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a Disclosure
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 b Disclosure
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 c Disclosure
Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 d Disclosure
Total increase (decrease) in insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.99 Common practice
Insurance contracts liability (asset) at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at end of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Disclosure of reconciliation of changes in insurance contracts by components [text block]	text block	Effective 2021-01-01 IFRS 17.101 Disclosure
Disclosure of reconciliation of changes in insurance contracts by components [abstract]		
Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Effective 2021-01-01 IFRS 17.101 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Disaggregation of insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
		Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective
Insurance contracts issued [member]	member	2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Insurance contracts issued [member]  Reinsurance contracts held [member]	member	2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective
		2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective
Reinsurance contracts held [member]	member	2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure
Reinsurance contracts held [member]  Insurance contracts by components [axis]	member	2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective
Reinsurance contracts held [member]  Insurance contracts by components [axis]  Insurance contracts by components [member]	member axis member[default]	2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 C (i) Disclosure,
Reinsurance contracts held [member]  Insurance contracts by components [axis]  Insurance contracts by components [member]  Estimates of present value of future cash flows [member]	member axis member[default] member	2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effe
Reinsurance contracts held [member]  Insurance contracts by components [axis]  Insurance contracts by components [member]  Estimates of present value of future cash flows [member]  Estimates of present value of future cash outflows [member]	member  axis  member[default]  member  member	2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 c (i) Disclosure, Effective 2021-01-01 IFRS 17.101 a Disclosure  Effective 2021-01-01 IFRS 17.101 a Disclosure
Reinsurance contracts held [member]  Insurance contracts by components [axis]  Insurance contracts by components [member]  Estimates of present value of future cash flows [member]  Estimates of present value of future cash outflows [member]  Estimates of present value of insurance acquisition cash flows [member]  Estimates of present value of future cash outflows other than insurance	member  axis  member[default]  member  member  member	2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.100 a Disclosure Effective 2021-01-01 IFRS 17.107 a Disclosure

Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17.100 c (ii) Disclosure, Effective 2021-01-01 IFRS 17.101 b Disclosure, Effective 2021-01-01 IFRS 17.107 c Disclosure
Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17.101 c <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.107 d <sub>Disclosure</sub>
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 a Disclosure
Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 b Disclosure
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 c <sub>Disclosure</sub>
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure: Effective 2021-01-01 IFRS 17.101 Disclosure: Effective 2021-01-01 IFRS 17.106 Disclosure: Effective 2021-01-01 IFRS 17.107 Disclosure: Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c <sub>Disclosure</sub>
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure: Effective 2021-01-01 IFRS 17.106 Disclosure: Effective 2021-01-01 IFRS 17.107 Disclosure; Effective 2021-01-01 IFRS 17.109 Disclosure
Disclosure of reconciliation of changes in insurance contracts by components [line items]	line items	
Insurance contracts liability (asset) at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at beginning of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Changes in insurance contracts for reconciliation by components [abstract]	, , , , , , , , , , , , , , , , , , , ,	
Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]		
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract]		
Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 a (i) Disclosure
Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.104 a (ii) Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.104 a (iii) Disclosure: Effective 2021-01-01 IFRS 17.107 Disclosure
Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 b (iv) Disclosure Effective 2021-01-01 IFRS 17.104 a Disclosure
Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]		
Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 b (i) Disclosure
Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 b (ii) Disclosure
Increase (decrease) through experience adjustments, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.104 b (iii) Disclosure
Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.104 b Disclosure
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 b (iii) Disclosure Effective 2021-01-01 IFRS 17.104 c Disclosure
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.104 <sub>Disclosure</sub>
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]		
Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (ii) Disclosure
Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a Disclosure

Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 b Disclosure
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 c Disclosure
Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 d Disclosure
Total increase (decrease) in insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.99 Common practice
Insurance contracts liability (asset) at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are assets at end of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Insurance contracts that are liabilities at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure
Disclosure of analysis of insurance revenue [text block]	text block	Effective 2021-01-01 IFRS 17.106 Disclosure
Disclosure of analysis of insurance revenue [abstract]	text block	Encouve 2021 01 01 if the 17.100 Disclosure
	table	Effective 2021-01-01 IFRS 17.106 Disclosure
Disclosure of analysis of insurance revenue [table]  Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c Disclosure
[monitori]		Effective 2021-01-01 IFRS 17.101 Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Disclosure of analysis of insurance revenue [line items]	line items	
Insurance revenue [abstract]		
Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]		
Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	X duration, credit	Effective 2021-01-01 IFRS 17.106 a (i) Disclosure
Insurance revenue, change in risk adjustment for non-financial risk	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.106 a (ii) Disclosure
Insurance revenue, contractual service margin recognised in profit or loss because of transfer of services	X duration, credit	Effective 2021-01-01 IFRS 17.106 a (iii) Disclosure
Total insurance revenue, amounts relating to changes in liability for remaining coverage	X duration, credit	Effective 2021-01-01 IFRS 17.106 a Disclosure
Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	X duration, credit	Effective 2021-01-01 IFRS 17.106 b Disclosure
Total insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.80 a Disclosure
Disclosure of effect of insurance contracts initially recognised [text block]	text block	Effective 2021-01-01 IFRS 17.107 Disclosure
Disclosure of effect of insurance contracts initially recognised [abstract]		
Disclosure of effect of insurance contracts initially recognised [table]	table	Effective 2021-01-01 IFRS 17.107 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Disaggregation of insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure

Insurance contracts by components [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.100 c (i) Disclosure, Effective 2021-01-01 IFRS 17.101 a Disclosure
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash outflows other than insurance		
acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b Disclosure
Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17.100 c (ii) Disclosure, Effective 2021-01-01 IFRS 17.101 b Disclosure, Effective 2021-01-01 IFRS 17.107 c Disclosure
Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17.101 c Disclosure Effective 2021-01-01 IFRS 17.107 d Disclosure
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 a Disclosure
Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 b Disclosure
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 c <sub>Disclosure</sub>
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c Disclosure
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Disclosure of effect of insurance contracts initially recognised [line items]	line items	
Disclosure of effect of insurance contracts initially recognised [line items]  Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	Iine items X duration, credit	Effective 2021-01-01 IFRS 17.104 a (iii) Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance		
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts	X duration, credit	Effective 2021-01-01 IFRS 17.107 Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in	X duration, credit X duration, credit X duration, credit	Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.108 a Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text	X <sub>duration</sub> , credit X <sub>duration</sub> , credit X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.108 a Disclosure  Effective 2021-01-01 IFRS 17.108 b Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]  Disclosure of information about expected recognition of contractual service margin in profit or loss	X <sub>duration</sub> , credit X <sub>duration</sub> , credit X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.108 a Disclosure  Effective 2021-01-01 IFRS 17.108 b Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]  Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]  Disclosure of information about expected recognition of contractual service margin in profit or	X <sub>duration</sub> , credit X <sub>duration</sub> , credit X <sub>duration</sub> , credit text block	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.108 a <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.108 b <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub>
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]  Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]  Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	X duration, credit X duration, credit X duration, credit text block table	Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.108 a Disclosure  Effective 2021-01-01 IFRS 17.108 b Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]  Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]  Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	X duration, credit X duration, credit X duration, credit text block table	Effective 2021-01-01 IFRS 17.107 Disclosure  Effective 2021-01-01 IFRS 17.108 a Disclosure  Effective 2021-01-01 IFRS 17.108 b Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]  Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]  Disclosure of information about expected recognition of contractual service margin in profit or loss [table]  Disaggregation of insurance contracts [axis]	X duration, credit X duration, credit X duration, credit text block table axis member[default]	Effective 2021-01-01 IFRS 17.108 a Disclosure  Effective 2021-01-01 IFRS 17.108 b Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]  Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]  Disclosure of information about expected recognition of contractual service margin in profit or loss [table]  Disaggregation of insurance contracts [axis]  Disaggregation of insurance contracts [member]	X duration, credit X duration, credit X duration, credit text block table axis member[default]	Effective 2021-01-01 IFRS 17.108 a Disclosure  Effective 2021-01-01 IFRS 17.108 b Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.109 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.131 b Disclosure, Effec

		Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure Effective 2021-01-01 IFRS 17.106 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure: Effective 2021-01-01 IFRS 17.101 Disclosure: Effective 2021-01-01 IFRS 17.106 Disclosure: Effective 2021-01-01 IFRS 17.107 Disclosure: Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts to which premium allocation approach has been applied	member	Effective 2021-01-01 IFRS 17.100 c Disclosure
[member]  Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure: Effective 2021-01-01 IFRS 17.106 Disclosure: Effective 2021-01-01 IFRS 17.107 Disclosure: Effective 2021-01-01 IFRS 17.109 Disclosure
Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	line items	
Explanation of when entity expects to recognise remaining contractual service margin in profit or loss	text	Effective 2021-01-01 IFRS 17.109 Disclosure
Contractual service margin	X instant, credit	Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance finance income (expenses)	X duration, credit	Effective 2021-01-01 IFRS 17.110 Disclosure
Explanation of insurance finance income (expenses)	text	Effective 2021-01-01 IFRS 17.110 Disclosure
Explanation of relationship between insurance finance income (expenses) and investment return	text	Effective 2021-01-01 IFRS 17.110 Disclosure
on assets  Description of composition of underlying items for contracts with direct participation features	text	Effective 2021-01-01 IFRS 17.111 Disclosure
Fair value of underlying items for contracts with direct participation features	X instant, debit	Effective 2021-01-01 IFRS 17.111 Disclosure
Effect on adjustment to contractual service margin of choice not to adjust contractual service margin	X duration, credit	Effective 2021-01-01 IFRS 17.112 Disclosure
for some changes in fulfilment cash flows for contracts with direct participation features  Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features	text	Effective 2021-01-01 IFRS 17.113 a Disclosure
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [text block]	text block	Effective 2021-01-01 IFRS 17.113 b Disclosure
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]		

Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	table	Effective 2021-01-01 IFRS 17.113 b Disclosure
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2021-01-01 IFRS 17.113 b Disclosure
Currently stated [member]	member[default]	IAS 1.106 b <sub>Disclosure</sub> , IAS 1.20 d <sub>Common practice</sub> , IAS 8.28 f (i) <sub>Disclosure</sub> , IAS 8.29 c (i) <sub>Disclosure</sub> , IAS 8.49 b (i) <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.113 b <sub>Disclosure</sub>
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	member	Effective 2021-01-01 IFRS 17.113 b Disclosure
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	line items	
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income	X instant, credit	Effective 2021-01-01 IFRS 17.113 c Disclosure
Explanation of how entity determined measurement of insurance contracts at transition date	text	Effective 2021-01-01 IFRS 17.115 Disclosure
Reconciliation of reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract]		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.116 Disclosure
Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X duration, credit	Effective 2021-01-01 IFRS 17.116 Common practice
Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.116 Example
have been applied	X duration, credit	Effective 2021-01-01 IFRS 17.116 Example
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.116 Disclosure
Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.117 Disclosure
Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods  Description of changes in methods used to measure contracts within scope of IFRS 17 and	text	Effective 2021-01-01 IFRS 17.117 a Disclosure
processes for estimating inputs to those methods	text	Effective 2021-01-01 IFRS 17.117 b Disclosure
Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods  Description of types of contracts affected by changes in methods used to measure contracts within	text	Effective 2021-01-01 IFRS 17.117 b Disclosure
scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2021-01-01 IFRS 17.117 b Disclosure
Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features	text	Effective 2021-01-01 IFRS 17.117 c (i) Disclosure
Description of approach used to determine risk adjustment for non-financial risk	text	Effective 2021-01-01 IFRS 17.117 c (ii) Disclosure
Description of approach used to determine discount rates	text	Effective 2021-01-01 IFRS 17.117 c (iii) Disclosure
Description of approach used to determine investment components	text	Effective 2021-01-01 IFRS 17.117 c (iv) Disclosure
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.117 a Disclosure
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]  Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.117 a Disclosure
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a Disclosure
Methods used to measure contracts within scope of IFRS 17 [axis]	member[default]	Effective 2021-01-01 IFRS 17.117 a Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2021-01-01 IFRS 17.117 a Disclosure
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	line items	
Input to method used to measure contracts within scope of IFRS 17	X.XX instant	Effective 2021-01-01 IFRS 17.117 a <sub>Disclosure</sub>
Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	text	Effective 2021-01-01 IFRS 17.118 Disclosure
Confidence level used to determine risk adjustment for non-financial risk	X.XX instant	Effective 2021-01-01 IFRS 17.119 Disclosure
Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk	text	Effective 2021-01-01 IFRS 17.119 Disclosure

Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	X.XX instant	Effective 2021-01-01 IFRS 17.119 Disclosure
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	text block	Effective 2021-01-01 IFRS 17.120 Disclosure
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	table	Effective 2021-01-01 IFRS 17.120 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.IG31A Example
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.IG31A Example
Later than five years [member]	member	IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example
Range [axis]	axis	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Ranges [member]	member[default]	IFRS 13.B6 Example, IFRS 13.IE63 Example, IFRS 14.33 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Weighted average [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 7.7 <sub>Common</sub> practice
Top of range [member]	member	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	line items	
Yield used to discount cash flows that do not vary based on returns on underlying items	X.XX instant	Effective 2021-01-01 IFRS 17.120 Disclosure
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	text	Effective 2021-01-01 IFRS 17.123 Disclosure
Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS 17 during period [text block]	text block	Effective 2021-01-01 IFRS 17.123 Disclosure
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.124 $_{\rm Disclosure}$ , Effective 2021-01-01 IFRS 17.125 $_{\rm Disclosure}$
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Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]  Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17		Effective 2021-01-01 IFRS 17.124 Disclosure, Effective
[table]	table	2021-01-01 IFRS 17.125 Disclosure
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Financial risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure <sup>1</sup> Effective 2021-01-01 IFRS 17.125 Disclosure <sup>2</sup> Effective 2021-01-01 IFRS 17.127 Disclosure <sup>2</sup> Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure <sup>2</sup> IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	line items	
Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2021-01-01 IFRS 17.124 a Disclosure
Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 b Disclosure
Description of methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 b Disclosure
Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2021-01-01 IFRS 17.124 c Disclosure
Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 c Disclosure
Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 c <sub>Disclosure</sub>
Summary quantitative information about exposure to risk that arises from contracts within	text block	Effective 2021-01-01 IFRS 17.125 a Disclosure
scope of IFRS 17 [text block]  Exposure to risk that arises from contracts within scope of IFRS 17	X <sub>instant</sub>	Effective 2021-01-01 IFRS 17.125 a Disclosure
Information about effect of regulatory frameworks in which entity operates	text	Effective 2021-01-01 IFRS 17.126 Disclosure
Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	text	Effective 2021-01-01 IFRS 17.126 Disclosure
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.127 Disclosure
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.127 Disclosure
© IFPS Foundation		155

Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure- Effective 2021-01-01 IFRS 17.125 Disclosure- Effective 2021-01-01 IFRS 17.127 Disclosure- Effective 2021-01-01 IFRS 17.128 a Disclosure- IFRS 7.21C Disclosure, IFRS 7.33 Disclosure- IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Financial risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Concentrations of risk [axis]	axis	Effective 2021-01-01 IFRS 17.127 Disclosure
Concentrations of risk [member]	member[default]	Effective 2021-01-01 IFRS 17.127 Disclosure
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]		
Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.127 Disclosure
Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.127 Disclosure
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.128 a Disclosure
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [abstract]		
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.128 a Disclosure
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure,
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		Effective 2021-01-01 IFRS 17.127 Disclosure, Effective
		2021-01-01 IFRS 17.128 a (i) Disclosure
Financial risk [member]	member	Effective 2021-01-01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.125 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.127 <sub>Disclosure</sub>
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure
Risk exposures [axis]	axis	Effective 2021-01-01 IFRS 17.128 a Disclosure
Risk exposures [member]	member[default]	Effective 2021-01-01 IFRS 17.128 a Disclosure
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [line items]	line items	
Percentage of reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X.XX instant	Effective 2021-01-01 IFRS 17.128 a Disclosure
Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Percentage of reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X.XX instant	Effective 2021-01-01 IFRS 17.128 a Disclosure
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X duration, credit	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure
Explanation of relationship between sensitivities to changes in risk exposures arising from insurance contracts and from financial assets held	text	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure
Description of methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.128 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.128 c Disclosure
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.128 c Disclosure
Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.129 Disclosure
Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.129 a Disclosure
Explanation of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	text	Effective 2021-01-01 IFRS 17.129 b Disclosure

Disclosure of actual claims compared with previous estimates [text block]	text block	Effective 2021-01-01 IFRS 17.130 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39 c (iii) <sub>Disclosure</sub>
Disclosure of actual claims compared with previous estimates [abstract]		
Disclosure of actual claims compared with previous estimates [table]	table	Effective 2021-01-01 IFRS 17.130 Disclosure
Years of insurance claim [axis]	axis	Effective 2021-01-01 IFRS 17.130 Disclosure
All years of insurance claim [member]	member[default]	Effective 2021-01-01 IFRS 17.130 Disclosure
Reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
One year before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Two years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Three years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Four years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Five years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Six years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Seven years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Eight years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Nine years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure
Disclosure of actual claims compared with previous estimates [line items]	line items	
Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.130 Disclosure
Actual claims that arise from contracts within scope of IFRS 17	X instant, debit	Effective 2021-01-01 IFRS 17.130 Disclosure
Liabilities for incurred claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.130 Disclosure
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text	text block	Effective 2021-01-01 IFRS 17.131 Disclosure
block]	lext block	Lifective 2021-01-01 if No. 17.131 Disclosure
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.131 Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Disaggregation of insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17	line items	
[line items]  Maximum exposure to credit risk that arises from contracts within scope of IERS 17	X <sub>instant</sub>	Effective 2021-01-01 IFRS 17.131 a Disclosure
Maximum exposure to credit risk that arises from contracts within scope of IFRS 17		
Information about credit quality of reinsurance contracts held that are assets	text	Effective 2021-01-01 IFRS 17.131 b Disclosure
Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.132 a Disclosure
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.132 b Disclosure
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.132 b Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example

Not later than one year [member]   MS 1.61 a Disclosure, IFRS 16.94 Disclosure, IFRS 16.95 Disclosure, Effective   IFRS 1.61.67 Disclosure, Effective   2021-01-01 IFRS 7.131 Example   IFRS 7.131 A Example
Later than one year and not later than two years [member]  Bernard Rective 2021-01-01 IFRS 17.132 b Disclosure. Effective 2021-01-01 IFRS 17.132 b Disclosure. IFRS 16.94 Disclosure. IFRS 7.811 Example. IFRS 7.831 Example. IFR
Later than two years and not later than three years [member]  Bereit S. 16.97 Disclosure. Effective 2021-01-01 IFRS 17.132 b Disclosure. Effective 2021-01-01 IFRS 17.032 b Disclosure. Effective 2021-01-01 IFRS 17.132 b Disclosure. Effective 2021-01-01 IFRS 17.
Later than three years and not later than four years [member]  Bernard
Later than four years and not later than five years [member]  member   IFRS 16.97   Disclosure, Effective   2021-01-01   IFRS 17.132 b   Disclosure,   IFRS 7.B11   Example,   IFRS 7.B11   Example,   IFRS 7.B11   Example,   IFRS 16.97   Disclosure,   IFRS 16.97   Disclosure,   IFRS 16.97   Disclosure,   IFRS 16.97   Disclosure,   IFRS 17.132 b   Disclosure,   IFRS 7.B11   Example,   IFRS 7.B11   Example,   IFRS 7.B11   Example,   IFRS 7.B35 g   Example,   IFRS 7.B11   Example,   IFRS 7.B35 g   Example,   IFRS 7.IG31A   Example,   IFRS 17.107   Disclosure,   Effective   2021-01-01   IFRS 17.109   Disclosure,   Effective   2021-01-01   IFRS 17.132 b   Disclosure,   Effective   2021-01-01   Effective   2021-01-01   Effective   2021-01-01   Effective   2021-01-01   Effective   2021-01-01   Effective   2021-01-01   Effective   202
Later than five years [member]  member  Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B35 g Example, IFRS 7.B31 Example  Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure  Disaggregation of insurance contracts [member]  member[default]  member[default]  member[default]  Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Discl
Disaggregation of insurance contracts [axis]  axis  2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure 2021-01-01 IFRS 17.198 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.13 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure
2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure
Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure
Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective Reinsurance contracts held [member] member 2021-01-01 IFRS 17.131 a Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]
Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities  X instant, credit  Effective 2021-01-01 IFRS 17.132 b (i) Disclosure
Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities  X instant, credit Effective 2021-01-01 IFRS 17.132 b (ii) Disclosure
Amounts payable on demand that arise from contracts within scope of IFRS 17 X instant, credit Effective 2021-01-01 IFRS 17.132 c Disclosure
Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related groups of contracts  Effective 2021-01-01 IFRS 17.132 c Disclosure
IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Statement that unadjusted comparative information has been prepared on different basis  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Explanation of basis of preparation of unadjusted comparative information  Explanation of basis of preparation of unadjusted comparative information  text  IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure
Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17.C28 Disclosure 17
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block] text block Effective 2021-01-01 IFRS 17.C32 Disclosure
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table] table Effective 2021-01-01 IFRS 17.C32 Disclosure
Classes of financial assets [axis]  Effective 2021-01-01 IFRS 17.C32 Disclosure  Effective on first application of IFRS

		9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure,
		IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.42I Disclosure, IFRS 7.6 Disclosure, IFRS 9.7.2.34 Disclosure
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items]	line items	
Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	text	Effective 2021-01-01 IFRS 17.C32 a Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	text	Effective 2021-01-01 IFRS 17.C32 b (i) Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	X instant, debit	Effective 2021-01-01 IFRS 17.C32 b (i) Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	text	Effective 2021-01-01 IFRS 17.C32 b (ii) Disclosure
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	X instant, debit	Effective 2021-01-01 IFRS 17.C32 b (ii) Disclosure
Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	X instant, debit	Effective 2021-01-01 IFRS 17.C32 c Disclosure
Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	text	Effective 2021-01-01 IFRS 17.C33 a Disclosure
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial application of IFRS 17	text	Effective 2021-01-01 IFRS 17.C33 b Disclosure
Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17	text	Effective 2021-01-01 IFRS 17.C33 c Disclosure
[838000] Notes - Earnings per share		MA 99 B: 1
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Basic earnings per share [abstract]	V. V.	
Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 <sub>Disclosure</sub>
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity [abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a <sub>Disclosure</sub>
Profit (loss), attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a <sub>Disclosure</sub>
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a <sub>Disclosure</sub>
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a <sub>Disclosure</sub>
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X <sub>duration</sub> , credit	IAS 33.70 a <sub>Disclosure</sub>
Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]		
Weighted average number of ordinary shares outstanding	shares	IAS 33.70 b <sub>Disclosure</sub>
Adjusted weighted average number of ordinary shares outstanding	shares	IAS 33.70 b <sub>Disclosure</sub>
Increase (decrease) in number of ordinary shares issued	shares	IAS 1.112 c Common practice
Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a Disclosure
Adjustment to profit (loss) for preference share dividends	X <sub>duration</sub> , debit	IAS 33 - Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive example) Example, IAS 33.70 a Example
Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 a <sub>Disclosure</sub>
Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	text	IAS 33.70 b <sub>Disclosure</sub>
Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice
Dilutive effect of share options on number of ordinary shares	shares	IAS 33.70 b Common practice
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c <sub>Disclosure</sub>
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d <sub>Disclosure</sub>
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d <sub>Disclosure</sub>
[842000] Notes - Effects of changes in foreign exchange rates		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure
Description of functional currency	text	IAS 21.53 <sub>Disclosure</sub> , IAS 21.57 c <sub>Disclosure</sub>
Description of presentation currency	text	IAS 1.51 d <sub>Disclosure</sub> , IAS 21.53 <sub>Disclosure</sub>
Description of reason why presentation currency is different from functional currency	text	IAS 21.53 Disclosure
Description of reason for change in functional currency	text	IAS 21.54 Disclosure

Description of currency in which supplementary information is displayed	text	IAS 21.57 b Disclosure
	text	IAS 21.57 c Disclosure
Description of methods of translation used to determine supplementary information	lexi	
Foreign exchange gain (loss)	X duration, credit	IAS 21.52 a <sub>Disclosure</sub> , IAS 7 - A Statement of cash flows for an entity other than a financial institution <sub>Example</sub>
Net foreign exchange gain	X <sub>duration</sub> , credit	IAS 21.52 a Common practice
Net foreign exchange loss	X duration, debit	IAS 21.52 a Common practice
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b Disclosure
Foreign exchange rates [abstract]		
Closing foreign exchange rate	X.XX instant	IAS 1.112 c Common practice
Average foreign exchange rate	X.XX <sub>duration</sub>	IAS 1.112 c Common practice
[851100] Notes - Cash flow statement		
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure
Consideration paid (received)	X <sub>duration</sub> , credit	IAS 7.40 a <sub>Disclosure</sub>
Portion of consideration paid (received) consisting of cash and cash equivalents	X duration, credit	IAS 7.40 b <sub>Disclosure</sub>
Cash and cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 c <sub>Disclosure</sub>
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 d <sub>Disclosure</sub>
Liabilities in subsidiary or businesses acquired or disposed	X duration, credit	IAS 7.40 d <sub>Disclosure</sub>
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Cash and cash equivalents if different from statement of financial position [abstract]		
Cash and cash equivalents	X instant, debit	IAS 1.54 i <sub>Disclosure</sub> , IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub>
Bank overdrafts	(X) instant, credit	IAS 7.45 Common practice
Cash and cash equivalents classified as part of disposal group held for sale	X instant, debit	IAS 7.45 Common practice
Other differences to cash and cash equivalents in statement of cash flows	(X) instant, credit	IAS 7.45 Common practice
Total cash and cash equivalents if different from statement of financial position	X instant, debit	IAS 7.45 Common practice
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 Disclosure
Description of acquisition of assets by assuming directly related liabilities or by means of lease	text	IAS 7.44 a Example
Description of acquisition of entity by means of equity issue	text	IAS 7.44 b Example
Description of conversion of debt to equity  Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	text block	IAS 7.44A Disclosure
Disclosure of reconciliation of liabilities arising from financing activities [text block]	text block	IAS 7.44D Example
Disclosure of reconciliation of liabilities arising from financing activities [abstract]		
Disclosure of reconciliation of liabilities arising from financing activities [table]	table	IAS 7.44D Example
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example
Liabilities arising from financing activities [member]	member[default]	IAS 7.44D Example
Long-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Short-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Lease liabilities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example
Disclosure of reconciliation of liabilities arising from financing activities [line items]	line items	140.7.440
Liabilities arising from financing activities at beginning of period	X instant, credit	IAS 7.44D Example
Changes in liabilities arising from financing activities [abstract] Increase (decrease) through financing cash flows, liabilities arising from financing activities	X duration, credit	IAS 7.44B a <sub>Disclosure</sub>
Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	X <sub>duration</sub> , credit	IAS 7.44B b <sub>Disclosure</sub>
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X duration, credit	IAS 7.44B c Disclosure
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X duration, credit	IAS 7.44B d Disclosure
Increase through new leases, liabilities arising from financing activities	X duration, credit	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.44B Example
Increase (decrease) through other changes, liabilities arising from financing activities	X duration, credit	IAS 7.44B e Disclosure
Total increase (decrease) in liabilities arising from financing activities	X duration, credit	IAS 7.44B Disclosure
Liabilities arising from financing activities at end of period	X instant, credit	IAS 7.44D Example
Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 Disclosure
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 Disclosure

Disclosure of additional information about understanding financial position and liquidity of entity [text	text block	IAS 7.50 Example
block] Undrawn borrowing facilities	X instant, credit	IAS 7.50 a Example
Cash flows from (used in) increases in operating capacity	X duration, debit	IAS 7.50 c Example
Cash flows from (used in) maintaining operating capacity	X duration, debit	IAS 7.50 c Example
Income taxes paid (refund) [abstract]	^ duration, debit	I/O / 30 0 Example
Income taxes paid (refund), classified as operating activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as investing activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
		IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as financing activities	X duration, credit	
Total income taxes paid (refund)	X duration, credit	IAS 7.35 Disclosure
[861000] Notes - Analysis of other comprehensive income by item		IAC 4 40CA
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A <sub>Disclosure</sub>
Disclosure of analysis of other comprehensive income by item [abstract]	4-1-1-	IAS 1.106A Disclosure
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106 Disclosure
Components of equity [axis]	axis	
Equity [member]	member[default]	IAS 1.106 <sub>Disclosure</sub>
Equity attributable to owners of parent [member]	member	IAS 1.106 <sub>Disclosure</sub>
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 <sub>Disclosure</sub>
Other reserves [member]	member	IAS 1.106 <sub>Disclosure</sub> , IAS 1.79 b <sub>Disclosure</sub>
Revaluation surplus [member]	member	IAS 1.108 <sub>Example</sub> , IAS 16.39 <sub>Disclosure</sub> , IFRS 1.IG10 <sub>Disclosure</sub>
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example, IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 <sub>Example</sub>
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sub>Example</sub>
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 <sub>Example</sub> , IFRS 5.38 <sub>Disclosure</sub>
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01-01 IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG58 <sub>Disclosure</sub>
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01-01 IFRS 4.34 b Disclosure, Expiry date 2021-01-01 IFRS 4.IG22 f Disclosure
Retained earnings [member]	member	IAS 1.106 <sub>Disclosure</sub> , IAS 1.108 <sub>Example</sub>
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
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Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosures Effective 2021-01-01 IFRS 17.125 Disclosures Effective 2021-01-01 IFRS 17.127 Disclosures IFRS 7.32 Example
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure IFRS 7.32 Example
Market risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7.32 Example
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure- Effective 2021-01-01 IFRS 17.125 Disclosure- Effective 2021-01-01 IFRS 17.127 Disclosure- Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure- IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure- Effective 2021-01-01 IFRS 17.125 Disclosure- Effective 2021-01-01 IFRS 17.127 Disclosure- Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure- IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example
		IFRS 7.40 a Example, IFRS 7.IG32 Example
Residual value risk [member]	member line items	II NO 7.40 a Example, II NO 7.1002 Example
Disclosure of analysis of other comprehensive income by item [line items]  Other comprehensive income, net of tax, exchange differences on translation		IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, her or tax, exchange differences on translation	X duration, credit	
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.7 $_{\mathrm{Disclosure}}$ , Expiry date 2021-01-01 IAS 1.91 a $_{\mathrm{Disclosure}}$
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 c <sub>Disclosure</sub> , IFRS 7.24C b (i) <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>
Reclassification adjustments on cash flow hedges, net of tax	X duration, debit	IAS 1.92 <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 7.23 d <sub>Disclosure</sub> , IFRS 7.24C b (iv) <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax		2021-01-01 IFRS 7.23 d Disclosure,
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax  Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax		2021-01-01 IFRS 7.23 d <sub>Disclosure</sub> , IFRS 7.24C b (iv) <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax  Reclassification adjustments on cash flow hedges for which hedged item affected	X <sub>duration</sub> , debit	2021-01-01 IFRS 7.23 d Disclosure IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure IFRS 7.24C a Disclosure
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax  Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax  Reclassification adjustments on cash flow hedges for which reserve of cash flow	X <sub>duration</sub> , debit	2021-01-01 IFRS 7.23 d Disclosure IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure IFRS 7.24E a Disclosure IFRS 7.24E a Disclosure IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, IFRS 9.6.5.13 a Disclosure
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Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	X duration, credit	IFRS 7.24E c <sub>Disclosure</sub>
Other comprehensive income, net of tax, change in value of forward elements of forward		JEDO 7 04E -
contracts that hedge time-period related hedged items	X duration, credit	IFRS 7.24E c <sub>Disclosure</sub>
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	X duration, credit	IFRS 7.24E c <sub>Disclosure</sub>
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	X duration, credit	IFRS 7.24E c <sub>Disclosure</sub>
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, gains (losses) on revaluation	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X <sub>duration</sub> , credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.82 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration</sub> , credit	IAS 1.91 a <sub>Disclosure</sub> , IFRS 12.B16 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>
[861200] Notes - Share capital, reserves and other equity interest		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 <sub>Disclosure</sub>
Disclosure of classes of share capital [text block]	text block	IAS 1.79 a <sub>Disclosure</sub>
Disclosure of classes of share capital [abstract]		
Disclosure of classes of share capital [table]	table	IAS 1.79 a <sub>Disclosure</sub>
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
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Share capital [member] Ordinary shares [member] Preference shares [member] Disclosure of classes of share capital [line items] Number of shares authorised Number of shares issued [abstract] Number of shares issued and fully paid Number of shares issued but not fully paid Total number of shares issued Par value per share Explanation of fact that shares have no par value Reconciliation of number of shares outstanding [abstract] Number of shares outstanding at beginning of period Changes in number of shares outstanding [abstract] Total increase (decrease) in number of shares outstanding Number of shares outstanding at end of period Rights, preferences and restrictions attaching to class of share capital Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Description of terms of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity [text block] Disclosure of reserves within equity [abstract]	member[default] member member line items shares shares shares X.XX instant text shares shares text shares text text block	IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 1.79 a (i) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (iii) Disclosure IAS 1.79 a (iii) Disclosure IAS 1.79 a (iiii) Disclosure IAS 1.79 a (iiii) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (v) Disclosure IAS 1.79 a (vi) Disclosure IAS 1.79 a (vi) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 b Disclosure
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Share capital [member] Ordinary shares [member] Preference shares [member] Disclosure of classes of share capital [line items] Number of shares authorised Number of shares issued [abstract] Number of shares issued and fully paid Number of shares issued but not fully paid Total number of shares issued Par value per share Explanation of fact that shares have no par value Reconciliation of number of shares outstanding [abstract] Number of shares outstanding at beginning of period Changes in number of shares outstanding [abstract] Total increase (decrease) in number of shares outstanding Number of shares outstanding at end of period Rights, preferences and restrictions attaching to class of share capital Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Description of terms of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity [text block] Disclosure of reserves within equity [abstract]	member[default] member member line items shares shares shares X.XX instant text shares shares text shares text text block	IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 1.79 a (i) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (iii) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (v) Disclosure IAS 1.79 a (vi) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 b Disclosure
Share capital [member] Ordinary shares [member] Preference shares [member] Disclosure of classes of share capital [line items] Number of shares authorised Number of shares issued [abstract] Number of shares issued and fully paid Number of shares issued but not fully paid Total number of shares issued Par value per share Explanation of fact that shares have no par value Reconciliation of number of shares outstanding [abstract] Number of shares outstanding at beginning of period Changes in number of shares outstanding [abstract] Total increase (decrease) in number of shares outstanding Number of shares outstanding at end of period Rights, preferences and restrictions attaching to class of share capital Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Description of terms of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity [text block] Disclosure of reserves within equity [tabte] Reserves within equity [axis] Other reserves [member] Revaluation surplus [member]	member[default] member member line items shares shares shares shares X.XX instant text shares shares text shares text text block table axis member[default] member	IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 1.79 a (i) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (iii) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (v) Disclosure IAS 1.79 a (vi) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 a (viii) Disclosure IAS 1.79 a (viii) Disclosure IAS 1.79 b Disclosure IAS 1.79 b Disclosure IAS 1.79 b Disclosure IAS 1.79 b Disclosure IAS 1.106 Disclosure, IAS 1.79 b Disclosure IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure
Share capital [member] Ordinary shares [member] Preference shares [member] Disclosure of classes of share capital [line items] Number of shares authorised Number of shares issued [abstract] Number of shares issued and fully paid Number of shares issued but not fully paid Total number of shares issued Par value per share Explanation of fact that shares have no par value Reconciliation of number of shares outstanding [abstract] Number of shares outstanding at beginning of period Changes in number of shares outstanding [abstract] Total increase (decrease) in number of shares outstanding Number of shares outstanding at end of period Rights, preferences and restrictions attaching to class of share capital Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Description of terms of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity [text block] Disclosure of reserves within equity [abstract] Disclosure of reserves within equity [table] Reserves within equity [axis] Other reserves [member]	member[default] member member line items shares shares shares X.XX instant text shares shares text shares text text block table axis member[default]	IAS 1.79 a Disclosure IAS 1.79 a Common practice, IAS 33.66 Disclosure IAS 1.79 a Common practice IAS 1.79 a (i) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (ii) Disclosure IAS 1.79 a (iii) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (iv) Disclosure IAS 1.79 a (v) Disclosure IAS 1.79 a (vi) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 a (vii) Disclosure IAS 1.79 b Disclosure

	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example
	Reserve of change in value of time value of options [member]	member	IAS 1.108 Example, IFRS 9.6.5.15 Disclosure
	Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure
	Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 <sub>Example</sub> , IFRS 9.6.5.16 <sub>Disclosure</sub>
	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example
	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example
	Reserve of share-based payments [member]	member	IAS 1.108 Example
	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 <sub>Example</sub> , IFRS 5.38 <sub>Disclosure</sub>
	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example
	Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01-01 IFRS 4.IG58 Disclosure
	Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG58 <sub>Disclosure</sub>
	Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IAS 1.108 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.34 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.IG22 f <sub>Disclosure</sub>
Disclosure of	of reserves within equity [line items]	line items	
Descrip	tion of nature and purpose of reserves within equity	text	IAS 1.79 b <sub>Disclosure</sub>
Description of rights without share capital	preferences and restrictions attaching to category of equity interest by entity	text	IAS 1.80 Disclosure
Summary quantitativ	re data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a <sub>Disclosure</sub>
Information about ob redeem puttable fina	pjectives, policies and processes for managing entity's obligation to repurchase or incial instruments	text	IAS 1.136A b Disclosure
Expected cash outflo	ow on redemption or repurchase of puttable financial instruments	X <sub>duration</sub> , credit	IAS 1.136A c <sub>Disclosure</sub>
Information about ho	w expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d <sub>Disclosure</sub>
[868200] Notes - Rig environmental rehal	hts to interests arising from decommissioning, restoration and bilitation funds		
Disclosure of interest in t	runds [text block]	text block	IFRIC 5 - Consensus Disclosure
Description of nature	e of interest in funds	text	IFRIC 5.11 Disclosure
Description of restric	ctions on access to assets in funds	text	IFRIC 5.11 Disclosure
[868500] Notes - Mei	mbers' shares in co-operative entities and similar instruments		
Disclosure of redemption	prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 - Disclosure Disclosure
Transfer between fin	ancial liabilities and equity attributable to change in redemption prohibition	X <sub>duration</sub>	IFRIC 2.13 <sub>Disclosure</sub>
Description of timing change in redemption	and reason for transfer between financial liabilities and equity attributable to n prohibition	text	IFRIC 2.13 Disclosure
[871100] Notes - Ope	erating segments		
Disclosure of entity's ope	erating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Description of factor	s used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure
Description of judger segments	ments made by management in applying aggregation criteria for operating	text	IFRS 8.22 aa <sub>Disclosure</sub>
Description of types revenues	of products and services from which each reportable segment derives its	text	IFRS 8.22 b <sub>Disclosure</sub>
Description of source	es of revenue for all other segments	text	IFRS 8.16 <sub>Disclosure</sub>
Description of basis	of accounting for transactions between reportable segments	text	IFRS 8.27 a <sub>Disclosure</sub>
	e of differences between measurements of reportable segments' profits or losses loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b <sub>Disclosure</sub>
Description of nature entity's assets	e of differences between measurements of reportable segments' assets and	text	IFRS 8.27 c <sub>Disclosure</sub>
Description of nature entity's liabilities	e of differences between measurements of reportable segments' liabilities and	text	IFRS 8.27 d <sub>Disclosure</sub>
	e of changes from prior periods in measurement methods used to determine ofit or loss and effect of those changes on measure of segment profit or loss	text	IFRS 8.27 e <sub>Disclosure</sub>
Description of nature	and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f <sub>Disclosure</sub>
Disclosure of operat	ing segments [text block]	text block	IFRS 8.23 <sub>Disclosure</sub>
Disclosure of op	erating segments [abstract]		
Disclosure of	of operating segments [table]	table	IFRS 8.23 Disclosure

Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure
Entity's total for segment consolidation items [member]	member[default]	IFRS 8.28 <sub>Disclosure</sub>
Operating segments [member]	member	IFRS 8.28 Disclosure
Material reconciling items [member]	member	IFRS 8.28 Disclosure
Elimination of intersegment amounts [member]	member	IFRS 8.28 Example, IFRS 8.IG4 Example
Unallocated amounts [member]	member	IFRS 8.28 Example, IFRS 8.IG4 Example
Segments [axis]	axis	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
All other segments [member]	member	IFRS 15.115 <sub>Disclosure</sub> , IFRS 8.16 <sub>Disclosure</sub>
Disclosure of operating segments [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Interest income	X <sub>duration</sub> , credit	IAS 1.112 c $_{\rm Common\ practice}$ , IFRS 12.B13 e $_{\rm Disclosure}$ , IFRS 8.23 c $_{\rm Disclosure}$ , IFRS 8.28 e $_{\rm Disclosure}$
Interest expense	X <sub>duration</sub> , debit	IFRS 12.B13 f $_{\rm Disclosure}$ , IFRS 8.23 d $_{\rm Disclosure}$ , IFRS 8.28 e $_{\rm Disclosure}$
Interest income (expense)	X duration, credit	IAS 1.85 Common practice, IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure
Depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , IFRS 8.23 g <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Tax expense (income)	X <sub>duration</sub> , debit	IAS 12.79 <sub>Disclosure</sub> , IAS 12.81 c (ii) <sub>Disclosure</sub> , IAS 12.81 c (i) <sub>Disclosure</sub> , IAS 1.82 d <sub>Disclosure</sub> , IAS 26.35 b (viii) <sub>Disclosure</sub> , IFRS 12.B13 g <sub>Disclosure</sub> , IFRS 8.23 h <sub>Disclosure</sub>
Other material non-cash items	X duration, debit	IFRS 8.23 i <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 5.33 b (i) Disclosure, IFRS 8.23 Example, IFRS 8.28 b Example
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a <sub>Disclosure</sub> , IFRS 12.B12 b (vi) <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 b <sub>Disclosure</sub>
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.113 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.28 c Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e <sub>Disclosure</sub> , IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub>
Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	X <sub>duration</sub> , debit	IFRS 8.24 b <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>
Liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub>
Impairment loss recognised in profit or loss	X <sub>duration</sub> , debit	IAS 36.126 a <sub>Disclosure</sub> , IAS 36.129 a <sub>Disclosure</sub>
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b <sub>Disclosure</sub> , IAS 36.129 b <sub>Disclosure</sub>
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c <sub>Disclosure</sub> , IAS 36.129 a <sub>Disclosure</sub>
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.126 d <sub>Disclosure</sub> , IAS 36.129 b <sub>Disclosure</sub>
Net cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure

Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>
Description of material reconciling items	text	IFRS 8.28 <sub>Disclosure</sub>
Disclosure of products and services [text block]	text block	IFRS 8.32 <sub>Disclosure</sub>
Disclosure of products and services [abstract]		
Disclosure of products and services [table]	table	IFRS 8.32 <sub>Disclosure</sub>
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Products and services [member]	member[default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Disclosure of products and services [line items]	line items	
Revenue	X <sub>duration</sub> , credit	IAS 1.102 <sub>Example</sub> , IAS 1.103 <sub>Example</sub> , IAS 1.82 a <sub>Disclosure</sub> , IFRS 12.B10 b <sub>Example</sub> , IFRS 12.B12 b (v) <sub>Disclosure</sub> , IFRS 5.33 b (i) <sub>Disclosure</sub> , IFRS 8.23 a <sub>Disclosure</sub> , IFRS 8.28 a <sub>Disclosure</sub> , IFRS 8.32 <sub>Disclosure</sub> , IFRS 8.33 a <sub>Disclosure</sub> , IFRS 8.34 <sub>Disclosure</sub>
Disclosure of geographical areas [text block]	text block	IFRS 8.33 <sub>Disclosure</sub>
Disclosure of geographical areas [abstract]		
Disclosure of geographical areas [table]	table	IFRS 8.33 Disclosure
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2021-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a Example, IFRS 15.889 b Example, Effective 2021-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Country of domicile [member]	member	IFRS 8.33 a <sub>Disclosure</sub> , IFRS 8.33 b <sub>Disclosure</sub>
Foreign countries [member]	member	IFRS 8.33 a <sub>Disclosure</sub> , IFRS 8.33 b <sub>Disclosure</sub>
Disclosure of geographical areas [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Non-current assets other than financial instruments, deferred tax assets, post-employmen benefit assets, and rights arising under insurance contracts	t X instant, debit	IFRS 8.33 b <sub>Disclosure</sub>
Disclosure of major customers [text block]	text block	IFRS 8.34 Disclosure
Disclosure of major customers [abstract]		
Disclosure of major customers [table]	table	IFRS 8.34 Disclosure
Major customers [axis]	axis	IFRS 8.34 Disclosure
Customers [member]	member[default]	IFRS 8.34 <sub>Disclosure</sub>
Government [member]	member	IFRS 8.34 <sub>Disclosure</sub>
Disclosure of major customers [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 5.33 b (i) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Percentage of entity's revenue	X.XX <sub>duration</sub>	IFRS 8.34 Common practice
Information about major customers	text	IFRS 8.34 <sub>Disclosure</sub>
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a <sub>Disclosure</sub>
Explanation of interest income reported net of interest expense	text	IFRS 8.23 Disclosure
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 <sub>Disclosure</sub> , IFRS 8.33 <sub>Disclosure</sub>
[880000] Notes - Additional information		
Disclosure of additional information [text block]	text block	IAS 1.112 c <sub>Disclosure</sub>
Capital commitments [abstract]		
Contractual capital commitments	X instant, credit	IAS 1.112 c Common practice
Authorised capital commitments but not contracted for	X instant, credit	IAS 1.112 c Common practice
Total capital commitments	X instant, credit	IAS 1.112 c Common practice
Auditor's remuneration [abstract]		
Auditor's remuneration for audit services	X duration, debit	IAS 1.112 c Common practice
Auditor's remuneration for tax services	X duration, debit	IAS 1.112 c Common practice
Auditor's remuneration for other services	X duration, debit	IAS 1.112 c Common practice
Total auditor's remuneration	X <sub>duration</sub> , debit	IAS 1.112 c Common practice
Number and average number of employees [abstract]		
Number of employees	X.XX instant	IAS 1.112 c Common practice
Average number of employees	X.XX <sub>duration</sub>	IAS 1.112 c Common practice
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Miscellaneous time bands [abstract]		
On demand [member]	member	IAS 1.112 c Common practice
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example
Later than one month and not later than six months [member]	mombor	IFRS 7.IG20D Example IFRS 7.IG31A Example
Later than one month and not later than six months [member]  Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice,
		IFRS 7.IG20D Example
Later than three months and not later than four months [member]	member	IAS 1.112 c Common practice
Later than four months [member]	member	IAS 1.112 c Common practice
Later than six months [member]	member	IAS 1.112 c Common practice
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than three years and not later than four years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than four years and not later than five years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than two years and not later than five years [member]	member	IAS 1.112 c Common practice
Later than five years and not later than ten years [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.B11 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>
Later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11 Example, IFRS 7.IG31A Example
[901000] Axis - Retrospective application and retrospective restatement		
[901000] Axis - Retrospective application and retrospective restatement  Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.49 b (i) Disclosure
	axis member[default]	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure
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Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to application of IFRS 15 [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date	member [default]  member member member member member member axis member[default]  member	IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure  IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective  2021-01-01 IFRS 17.113 b Disclosure  IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure  IAS 1.106 b Disclosure, IAS 8.49 b (i) Disclosure  IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure  IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure  IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure  IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure  IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure  IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure  IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure  IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure  IAS 1.20 d Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS
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Retrospective application and retrospective restatement [axis]  Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to application of IFRS 15 [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations  Continuing and discontinued operations [axis]	member [default]  member member member member member member axis member[default]  member axis	IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.29 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.49 b (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.29
Currently stated [member]  Previously stated [member]  Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  Increase (decrease) due to changes in accounting policy [member]  Increase (decrease) due to changes in accounting policy required by IFRSs [member]  Increase (decrease) due to application of IFRS 15 [member]  Increase (decrease) due to voluntary changes in accounting policy [member]  Increase (decrease) due to corrections of prior period errors [member]  [901100] Axis - Departure from requirement of IFRS  Departure from requirement of IFRS [axis]  Currently stated [member]  Reported if in compliance with requirement of IFRS [member]  Increase (decrease) due to departure from requirement of IFRS [member]  [901500] Axis - Creation date  Creation date [axis]  Default financial statements date [member]  [903000] Axis - Continuing and discontinued operations	member [default]  member member member member member member axis  member[default]  member axis  member	IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, IAS 8.28 f (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 g Disclosure IAS 8.28 f (i) Disclosure, IAS 8.29 d Disclosure IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure IAS 8.49 b (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8

Discontinued assertions for each and	mambar	IEDS E. Proportation and disclosure -
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure IFRS 5.38 Common practice
[904000] Axis - Assets and liabilities classified as held for sale		
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure
Assets and liabilities not classified as held for sale [member]	member[default]	IFRS 5.38 Disclosure
Assets and liabilities classified as held for sale [member]	member	IFRS 5.38 <sub>Disclosure</sub>
Non-current assets held for sale [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example, IFRS 5.38 Common practice
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice
[913000] Axis - Consolidated and separate financial statements		
Consolidated and separate financial statements [axis]	axis	IAS 27.4 <sub>Disclosure</sub>
Consolidated [member]	member[default]	IAS 27.4 Disclosure
Separate [member]	member	IAS 27.4 <sub>Disclosure</sub>
[990000] Axis - Defaults		
Accounting estimates [axis]	axis	IAS 8.39 <sub>Disclosure</sub>
Accounting estimates [member]	member[default]	IAS 8.39 Disclosure
Actuarial assumptions [axis]	axis	IAS 19.145 <sub>Disclosure</sub>
Actuarial assumptions [member]	member[default]	IAS 19.145 Disclosure
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice
Agricultural produce, group [member]	member[default]	IAS 41.46 b (ii) Common practice
Amounts arising from insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Net amount arising from insurance contracts [member]	member[default]	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice
Assets and liabilities [axis]	axis	IAS 1.125 <sub>Disclosure</sub>
Assets and liabilities [member]	member[default]	IAS 1.125 Disclosure
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure
Assets and liabilities not classified as held for sale [member]	member[default]	IFRS 5.38 Disclosure
Biological assets [axis]	axis	IAS 41.50 Common practice
Biological assets [member]	member[default]	IAS 41.50 Common practice
Biological assets by age [axis]	axis	IAS 41.43 Example
Biological assets, age [member]	member[default]	IAS 41.43 Example
Biological assets by group [axis]	axis	IAS 41.41 Disclosure
Biological assets, group [member]	member[default]	IAS 41.41 Disclosure
Biological assets by type [axis]	axis	IAS 41.43 Example
Biological assets, type [member]	member[default]	IAS 41.43 Example
Borrowings by name [axis]	axis	IFRS 7.7 Common practice
Borrowings by name [member]	member[default]	IFRS 7.7 Common practice
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member[default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Capital requirements [axis]	axis	IAS 1.136 Disclosure
Capital requirements [member]	member[default]	IAS 1.136 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis		IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.351 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice, Expiry date 2021-01-01 IFRS 7.IG29 Common practice
Carrying amount [member]	member[default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01-01 IFRS 7.1G29 a Example
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a <sub>Disclosure</sub>
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member[default]	IFRS 15.128 a <sub>Disclosure</sub>
Categories of financial assets [axis]	axis	IFRS 7.8 <sub>Disclosure</sub>
Financial assets, category [member]	member[default]	IFRS 7.8 <sub>Disclosure</sub>
Categories of financial liabilities [axis]	axis	IFRS 7.8 <sub>Disclosure</sub>
Financial liabilities, category [member]	member[default]	IFRS 7.8 Disclosure

Categories of related parties [axis]	axis	IAS 24.19 Disclosure
Entity's total for related parties [member]	member[default]	IAS 24.19 Disclosure
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example
Characteristics of defined benefit plans [member]	member[default]	IAS 19.138 b Example
Classes of acquired receivables [axis]	axis	IFRS 3.B64 h Disclosure
Classes of acquired receivables [member]	member[default]	IFRS 3.B64 h Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure
Assets [member]	member[default]	IAS 36.126 <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 <sub>Disclosure</sub>
Classes of contingent liabilities [axis]	axis	IAS 37.86 <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Contingent liabilities [member]	member[default]	IAS 37.88 <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 <sub>Disclosure</sub>
Entity's own equity instruments [member]	member[default]	IFRS 13.93 <sub>Disclosure</sub>
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure: IFRS 7.421 Disclosure: IFRS 7.6 Disclosure: IFRS 9.7.2.34 Disclosure
Financial assets, class [member]	member[default]	Effective 2021-01-01 IFRS 17.C32 Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b Disclosure: IFRS 7.421 Disclosure: IFRS 7.6 Disclosure: IFRS 9.7.2.34 Disclosure
Classes of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Financial instruments, class [member]	member[default]	IFRS 7.35H Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.36 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Financial liabilities, class [member]	member[default]	IFRS 7.42I <sub>Disclosure</sub> , IFRS 7.6 <sub>Disclosure</sub> , IFRS 9.7.2.34 <sub>Disclosure</sub>
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 Common practice
Intangible assets and goodwill [member]	member[default]	IAS 38.118 Common practice
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 <sub>Disclosure</sub>
Intangible assets other than goodwill [member]	member[default]	IAS 36.127 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub> , IFRS 16.53 <sub>Example</sub>
Classes of liabilities [axis]	axis	IFRS 13.93 <sub>Disclosure</sub>
Liabilities [member]	member[default]	IFRS 13.93 <sub>Disclosure</sub>
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member[default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Classes of property, plant and equipment [axis]	axis	IAS 16.73 <sub>Disclosure</sub>
Property, plant and equipment [member]	member[default]	IAS 16.73 <sub>Disclosure</sub> , IAS 36.127 <sub>Example</sub> , IFRS 16.53 <sub>Example</sub>
Classes of other provisions [axis]	axis	IAS 37.84 Disclosure
Other provisions [member]	member[default]	IAS 37.84 Disclosure
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Classes of regulatory deferral account balances [member]	member[default]	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Classes of share capital [axis]	axis	IAS 1.79 a <sub>Disclosure</sub>
Share capital [member]	member[default]	IAS 1.79 a <sub>Disclosure</sub>
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member[default]	IAS 1.106 Disclosure
Concentrations of risk [axis]	axis	Effective 2021-01-01 IFRS 17.127 Disclosure
Concentrations of risk [member]	member[default]	Effective 2021-01-01 IFRS 17.127 Disclosure
Consolidated and separate financial statements [axis]	axis	IAS 27.4 <sub>Disclosure</sub>
Consolidated [member]	member[default]	IAS 27.4 <sub>Disclosure</sub>
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Entity's total for consolidated structured entities [member]	member[default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member[default]	IFRS 5 - Presentation and disclosure Disclosure
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 <sub>Example</sub>
Types of instrument [member]	member[default]	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example

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Types of transfer [member]	member[default]	IFRS 7.B33 Example
Contract duration [axis]	axis	IFRS 15.B89 e Example
Contract duration [member]	member[default]	IFRS 15.B89 e Example
Counterparties [axis]	axis	IFRS 7.B52 <sub>Disclosure</sub>
Counterparties [member]	member[default]	IFRS 7.B52 Disclosure
Creation date [axis]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Default financial statements date [member]	member[default]	IAS 8.28 f (i) $_{\rm Disclosure}$ , IAS 8.29 c (i) $_{\rm Disclosure}$ , IAS 8.49 b (i) $_{\rm Disclosure}$
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Credit impairment of financial instruments [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member[default]	IAS 19.138 Disclosure
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d Disclosure
Departure non-requirement of it to [axis]	unis	- 11.11.11.11
Currently stated [member]	member[default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Disaggregation of insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub>
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2021-01-01 IFRS 17.113 b Disclosure
Currently stated [member]	member[default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
In accordance with IFRS 9 [member]	member[default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure
Events of reclassification of financial assets [axis]	axis	IFRS 7.12B <sub>Disclosure</sub>
Events of reclassification of financial assets [member]	member[default]	IFRS 7.12B <sub>Disclosure</sub>
External credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG24 a Example
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure
Aggregate of fair values [member]	member[default]	IFRS 1.30 a Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D <sub>Disclosure</sub>
Transferred financial assets that are not derecognised in their entirety [member]	member[default]	IFRS 7.42D <sub>Disclosure</sub>
Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 <sub>Disclosure</sub>
IFRSs [member]	member[default]	IFRS 1.24 Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	IFRS 7.24G Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member[default]	IFRS 7.24G <sub>Disclosure</sub>
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example
Funding arrangements of defined benefit plans [member]	member[default]	IAS 19.138 e Example
Geographical areas [axis]	axis	IAS 19.138 a Example, IFRS 15.B89 b Example, Effective 2021-01-01 IFRS 17.96 b Example, IFRS 8.33 Disclosure
Geographical areas [member]	member[default]	IAS 19.138 a <sub>Example</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub> , IFRS 8.33 <sub>Disclosure</sub>

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Hedged items [axis]	axis	IFRS 7.24B Disclosure
Hedged items [member]	member[default]	IFRS 7.24B <sub>Disclosure</sub>
Hedging instruments [axis]	axis	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Hedging instruments [member]	member[default]	IFRS 7.23A Disclosure, IFRS 7.24A Disclosure
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 Disclosure
Entity's total for impairment of financial assets [member]	member[default]	Expiry date 2021-01-01 IFRS 7.37 Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 <sub>Disclosure</sub>
Entity's total for individual assets or cash-generating units [member]	member[default]	IAS 36.130 Disclosure
Cash-generating units [axis]	axis	IAS 36.134 <sub>Disclosure</sub>
Entity's total for cash-generating units [member]	member[default]	IAS 36.134 <sub>Disclosure</sub> , IAS 36.135 <sub>Disclosure</sub>
Initially applied IFRSs [axis]	axis	IAS 8.28 <sub>Disclosure</sub>
Initially applied IFRSs [member]	member[default]	IAS 8.28 Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a Disclosure
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2021-01-01 IFRS 17.117 a Disclosure
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.101 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub>
Insurance contracts by components [member]	member[default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2021-01-01 IFRS 17.100 Disclosure
Insurance contracts by remaining coverage and incurred claims [member]	member[default]	Effective 2021-01-01 IFRS 17.100 Disclosure
Intangible assets material to entity [axis]	axis	IAS 38.122 b <sub>Disclosure</sub>
Intangible assets material to entity [member]	member[default]	IAS 38.122 b <sub>Disclosure</sub>
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a <sub>Disclosure</sub>
Intangible assets with indefinite useful life [member]	member[default]	IAS 38.122 a Disclosure
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member[default]	Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example
Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c <sub>Disclosure</sub>
Investments in equity instruments designated at fair value through other comprehensive income	member[default]	IFRS 7.11A c <sub>Disclosure</sub> , IFRS 7.8 h <sub>Disclosure</sub>
[member]	avie	IFRS 3.B64 j Disclosure
Items of contingent liabilities [axis]	axis mombar[dafault]	IFRS 3.B64 j Disclosure
Items of contingent liabilities [member]	member[default]	
Joint operations [axis]	axis mombar[dafault]	IFRS 12.B4 c Disclosure
Entity's total for joint operations [member]	member[default]	IFRS 12.B4 c <sub>Disclosure</sub>
Joint ventures [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for joint ventures [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
All levels of fair value hierarchy [member]	member[default]	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example
Lightition origing from financing activities [member]	member[default]	IAS 7.44D Example
Liabilities arising from financing activities [member]	member[deradit]	INO 7.440 Example
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure

Major customers [axis]	axis	IFRS 8.34 Disclosure
Customers [member]	member[default]	IFRS 8.34 Disclosure
Markets of customers [axis]	axis	IFRS 15.B89 c Example
Markets of customers [member]	member[default]	IFRS 15.B89 c Example
Maturity [axis]	axis	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.811 Example
Aggregated time bands [member]	member[default]	IAS 1.61 Disclosure, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Aggregated measurement [member]	member[default]	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Method of assessment of expected credit losses [member]	member[default]	IFRS 7.35H <sub>Example</sub> , IFRS 7.35I <sub>Example</sub> , IFRS 7.IG20B <sub>Example</sub>
Methods of generation [axis]	axis	IAS 38.118 <sub>Disclosure</sub>
Methods of generation [member]	member[default]	IAS 38.118 <sub>Disclosure</sub>
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a Disclosure
Methods used to measure contracts within scope of IFRS 17 [member]	member[default]	Effective 2021-01-01 IFRS 17.117 a Disclosure
Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a <sub>Disclosure</sub>
Net defined benefit liability (asset) [member]	member[default]	IAS 19.140 a <sub>Disclosure</sub>
New IFRSs [axis]	axis	IAS 8.30 b <sub>Disclosure</sub>
New IFRSs [member]	member[default]	IAS 8.30 b <sub>Disclosure</sub>
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure
Non-adjusting events after reporting period [member]	member[default]	IAS 10.21 Disclosure
Past due status [axis]	axis	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub>
Past due status [member]	member[default]	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub>
Performance obligations [axis]	axis	IFRS 15.119 <sub>Disclosure</sub>
Performance obligations [member]	member[default]	IFRS 15.119 <sub>Disclosure</sub>
Probability of default [axis]	axis	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub>
Entity's total for probability of default [member]	member[default]	IFRS 7.35M <sub>Example</sub> , IFRS 7.IG20C <sub>Example</sub>
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Products and services [member]	member[default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure
Property, plant and equipment by operating lease status [member]	member[default]	IFRS 16.95 Disclosure
Range [axis]	axis	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Ranges [member]	member[default]	IFRS 13.B6 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> , IFRS 14.33 b <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , IFRS 2.45 d <sub>Disclosure</sub> , IFRS 7.7 <sub>Common practice</sub>
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d <sub>Disclosure</sub>
Ranges of exercise prices for outstanding share options [member]	member[default]	IFRS 2.45 d <sub>Disclosure</sub>
Reclassified items [axis]	axis	IAS 1.41 <sub>Disclosure</sub>
Reclassified items [member]	member[default]	IAS 1.41 <sub>Disclosure</sub>
Redesignation [axis]	axis	IFRS 1.29 <sub>Disclosure</sub>
Redesignated [member]	member[default]	IFRS 1.29 <sub>Disclosure</sub>
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 Disclosure
Regulatory deferral account balances [member]	member[default]	IFRS 14.B22 Disclosure
Regulatory environments [axis]	axis	IAS 19.138 c <sub>Example</sub>
Regulatory environments [member]	member[default]	IAS 19.138 c <sub>Example</sub>
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Decenies within south (avia)	ovio	IAS 1 70 h
Reserves within equity [axis]	axis member[default]	IAS 1.79 b <sub>Disclosure</sub> IAS 1.106 <sub>Disclosure</sub> , IAS 1.79 b <sub>Disclosure</sub>
Other reserves [member]  Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Currently stated [member]	member[default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure, Effective 2021-01-01 IFRS 17.113 b Disclosure
Risk exposures [axis]	axis	Effective 2021-01-01 IFRS 17.128 a Disclosure
Risk exposures [member]	member[default]	Effective 2021-01-01 IFRS 17.128 a Disclosure
Sales channels [axis]	axis	IFRS 15.B89 g Example
Sales channels [member]	member[default]	IFRS 15.B89 g Example
Segment consolidation items [axis]	axis	IFRS 8.23 <sub>Disclosure</sub>
Entity's total for segment consolidation items [member]	member[default]	IFRS 8.28 Disclosure
Segments [axis]	axis	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.23 <sub>Disclosure</sub>
Segments [member]	member[default]	IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , IFRS 8.28 <sub>Disclosure</sub>
Separate management entities [axis]	axis	IAS 24.18A <sub>Disclosure</sub>
Separate management entities [member]	member[default]	IAS 24.18A Disclosure
Service concession arrangements [axis]	axis	SIC 29.6 <sub>Disclosure</sub>
Service concession arrangements [member]	member[default]	SIC 29.6 Disclosure
Associates [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Entity's total for associates [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 d <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>
Subsidiaries [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Entity's total for subsidiaries [member]	member[default]	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g <sub>Disclosure</sub>
Temporary difference, unused tax losses and unused tax credits [member]	member[default]	IAS 12.81 g <sub>Disclosure</sub>
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f Example
Timing of transfer of goods or services [member]	member[default]	IFRS 15.B89 f Example
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.B64 I <sub>Disclosure</sub>
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member[default]	IFRS 3.B64 I <sub>Disclosure</sub>
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Type of measurement of expected credit losses [member]	member[default]	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>
Types of contracts [axis]	axis	IFRS 15.B89 d <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 a <sub>Example</sub>
Types of contracts [member]	member[default]	IFRS 15.B89 d <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 a <sub>Example</sub>
Types of customers [axis]	axis	IFRS 15.B89 c <sub>Example</sub>
Types of customers [member]	member[default]	IFRS 15.B89 c <sub>Example</sub>
Types of financial assets [axis]	axis	IFRS 7.B51 <sub>Disclosure</sub> , IFRS 7.B52 <sub>Disclosure</sub>
Financial assets, type [member]	member[default]	IFRS 7.B51 <sub>Disclosure</sub> , IFRS 7.B52 <sub>Disclosure</sub>
Types of financial liabilities [axis]	axis	IFRS 7.B51 <sub>Disclosure</sub> , IFRS 7.B52 <sub>Disclosure</sub>
Financial liabilities, type [member]	member[default]	IFRS 7.B51 <sub>Disclosure</sub> , IFRS 7.B52 <sub>Disclosure</sub>
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure- IFRS 7.24A Disclosure- IFRS 7.24B Disclosure- IFRS 7.24C Disclosure
Hedges [member]	member[default]	Expiry date 2021-01-01 IFRS 7.22 Disclosure- IFRS 7.24A Disclosure, IFRS 7.24B Disclosure- IFRS 7.24C Disclosure
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice

Types of insurance contracts [member]	member[default]	Expiry date 2021-01-01 IFRS 4 - Disclosure Common
		practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member[default]	IFRS 7.39 Common practice
Types of investment property [axis]	axis	IAS 1.112 c Common practice
Investment property [member]	member[default]	IAS 1.112 c Common practice, IFRS 13.94 Example, IFRS 13.IE60 Example
Types of rate-regulated activities [axis]	axis	IFRS 14.30 Disclosure, IFRS 14.33 Disclosure
Rate-regulated activities [member]	member[default]	IFRS 14.30 <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Risks [member]	member[default]	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure, IFRS 7.33 Disclosure: IFRS 7.34 Disclosure
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 <sub>Disclosure</sub>
Share-based payment arrangements [member]	member[default]	IFRS 2.45 Disclosure
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e <sub>Disclosure</sub>
Entity's total for unconsolidated structured entities [member]	member[default]	IFRS 12.B4 e <sub>Disclosure</sub>
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F <sub>Disclosure</sub>
Unconsolidated structured entities controlled by investment entity [member]	member[default]	IFRS 12.19F Disclosure
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B <sub>Disclosure</sub>
Entity's total for unconsolidated subsidiaries [member]	member[default]	IFRS 12.19B <sub>Disclosure</sub>
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Unobservable inputs [member]	member[default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub>
Valuation techniques [member]	member[default]	IFRS 13.93 d <sub>Disclosure</sub>
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure
Voluntary changes in accounting policy [member]	member[default]	IAS 8.29 Disclosure
Years of insurance claim [axis]	axis	Effective 2021-01-01 IFRS 17.130 Disclosure
All years of insurance claim [member]	member[default]	Effective 2021-01-01 IFRS 17.130 Disclosure