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	<div class="crrArticle">This Regulation specifies the single electronic reporting format, as referred to in Article 4(7) of Directive 2004/109</div>
	<div class="crrArticle"> <p>For the purposes of this Regulation, the following definitions shall apply:</p> <ol class="crrNumList" style="list-style-type: none"> presentation linkbase, which groups the taxonomy elements; calculation linkbase, which expresses arithmetic relationships between taxonomy elements; definition linkbase, which reflects dimensional relationships of the core taxonomy elements; extension taxonomy means presentation linkbase, which groups the taxonomy elements; calculation linkbase, which expresses arithmetic relationships between taxonomy elements; which ensures dimensional validity of the resulting XBRL instance document against the extension taxonomy;</div> <div class="crrArticle">IFRS consolidated financial statements as referred to in point (a) of the first subparagraph of Article 1 of Decision 2008/961/EC.</div>
	<div class="crrArticle">Issuers shall prepare their entire annual financial reports in XHTML format.</div>
	Where annual financial reports include IFRS consolidated financial statements, issuers shall mark up those disclosures which are not included in the IFRS consolidated financial statements. Issuers may mark up disclosures presented in IFRS consolidated financial statements which are not included in the IFRS consolidated financial statements. Where, in accordance with Annex IV, issuers shall use the XBRL markup language and shall use a taxonomy in which the elements shall be those set out in the core taxonomy. Where, in accordance with Annex IV, issuers shall use the XBRL markup language and shall use a taxonomy in which the elements shall be those set out in the core taxonomy.
	Issuers incorporated in Member States may mark up all parts of their annual financial reports other than the parts of their annual financial reports which are not included in the IFRS consolidated financial statements. Issuers incorporated in third countries shall not mark up any parts of their annual financial reports which are not included in the IFRS consolidated financial statements.
	<div class="crrArticle"> <p>For markups made in accordance with Articles 4 and 5, issuers shall comply with the following:</p> <ol style="list-style-type: none"> specifications set out in Annex III; requirements on marking up and filing rules set out in Annex IV. </div>
	<div class="crrArticle">ESMA may publish machine-readable and downloadable XBRL taxonomy files based on the core taxonomy. Those files shall be published in the Official Journal of the European Union.</div>
	<div class="crrArticle">This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.</div>

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XBRL taxonomy files published by ESMA shall be labelled following their type as prescribed in Annex I, while provide the human readable labels as set out in the Table of Annex VI.

[illegible]

of investment property to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment property; Gains (lo full</td> <td> >AdjustmentsForImpairmentLossRecognisedInProfitOrLossGoodwill</td> <td> >X duration, debit</td> <td> >Adjustments f loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Goodwill; Impairment loss; Impairment loss recog >AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss</td> <td> >X duration, debit</td> <td> >Adjustme impairment loss) recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairme full</td> <td> >AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossExplorationAndEvaluationAssets</td> <td> >X duration, debit</td> <td> >Adjustments for impairment loss (reversal of impairment loss) on exploration and evaluation evaluation assets [member]; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; I >ifrs-full</td> <td> >AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossInventories</td> <td> >X durati >Adjustments for impairment loss (reversal of impairment loss) on inventories recognised in profit or loss to reconcile profit (loss) to net impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]</td> <td> >common >AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances</td> <td> >X duration, debit</td> >Adjustments for impairment loss (reversal of impairment loss) on loans and advances recognised in profit or loss to reconcile profit (los profit or loss]</td> <td> >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForImpairmentLossReversalOf impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment</td> <td> >Adjustments for imp cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or >AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossTradeAndOtherReceivables</td> <td> >X duration, receivables</td> <td> >Adjustments for impairment loss (reversal of impairment loss) on trade and other receivables recognised in profit Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) r >AdjustmentsForIncomeTaxExpense</td> <td> >X duration, debit</td> <td> >Adjustments for income tax expense</td> <td> >Adjustment >disclosure: IAS 7 35</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIncreaseDecreaseInDeferredIncome</td> <td> >X duratio income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income; Profit (loss)]</td> <td> >com duration, debit</td> <td> >Adjustments for increase (decrease) in deposits from banks</td> <td> >Adjustments for increase (decrease) ir (loss)]</td> <td> >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIncreaseDecreaseInDepositsFrom >Adjustments for increase (decrease) in deposits from customers to reconcile profit (loss) to net cash flow from (used in) operating activi >AdjustmentsForIncreaseDecreaseInDerivativeFinancialLiabilities</td> <td> >X duration, debit</td> <td> >Adjustments for increase (dec (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial liabilities; Profit (loss)]</td> <td> >common practice: debit</td> <td> >Adjustments for increase (decrease) in employee benefit liabilities</td> <td> >Adjustments for increase (decrease) in en >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIncreaseDecreaseInFinancialLiabilitiesHeldForTrac >Adjustments for increase (decrease) in financial liabilities held for trading to reconcile profit (loss) to net cash flow from (used in) opera Profit (loss)]</td> <td> >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIncreaseDecreaseInInsuran insurance, reinsurance and investment contract liabilities</td> <td> >Adjustments for increase (decrease) in insurance, reinsurance and liabilities; Liabilities under insurance contracts and reinsurance contracts issued; Profit (loss)]</td> <td> >common practice: IAS 7 20</td> <td> >Adjustments for increase (decrease) in other current liabilities</td> <td> >Adjustments for increase (decrease) in other current liabilities >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIncreaseDecreaseInOtherLiabilities</td> <td> >X d liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other liabilities; Profit (loss)]</td> <td> >cor >X duration, debit</td> <td> >Adjustments for increase (decrease) in other operating payables</td> <td> >Adjustments for increase (dec <td> >common practice: IAS 7 20 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIncreaseDecreaseInRepurchaseAgreements/ agreements and cash collateral on securities lent</td> <td> >Adjustments for increase (decrease) in repurchase agreements and cash co cash collateral on securities lent; Profit (loss)]</td> <td> >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >Adjustmer accounts payable</td> <td> >Adjustments for increase (decrease) in trade accounts payable to reconcile profit (loss) to net cash flow fro >AdjustmentsForIncreaseDecreaseInTradeAndOtherPayables</td> <td> >X duration, debit</td> <td> >Adjustments for increase (decreas cash flow from (used in) operating activities. [Refer: Trade and other payables; Profit (loss)]</td> <td> >common practice: IAS 7 20</td> <td> >debit</td> <td> >Adjustments for increase in other provisions arising from passage of time</td> <td> >Adjustments for increases in othe (loss); Other provisions [member]]</td> <td> >common practice: IAS 7 20</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsForIntere reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest expense; Profit (loss)]</td> <td> >common prac >Adjustments for interest income</td> <td> >Adjustments for interest income expense to reconcile profit (loss) to net cash flow from (use <td> >AdjustmentsForLossesGainsOnDisposalOfNoncurrentAssets</td> <td> >X duration, debit</td> <td> >Adjustments for losses (gains) net cash flow from (used in) operating activities. [Refer: Non-current assets; Profit (loss)]</td> <td> >common practice: IAS 7 14</td> <td> </tr> >Adjustments for provisions to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Provisions; Profit (loss)]< duration, debit</td> <td> >Adjustments to reconcile profit (loss)</td> <td> >Adjustments to reconcile profit (loss) to net cash flow from (u >AdjustmentsForReconcileProfitLossAbstract</td> <td> ><IE></IE></td> <td> >Adjustments to reconcile profit (loss) [abstract]</td> <td> < duration, debit</td> <td> >Adjustments for share-based payments</td> <td> >Adjustments for share-based payments to reconcile profit (<td> >ifrs-full</td> <td> >AdjustmentsForUndistributedProfitsOfAssociates</td> <td> >X duration, credit</td> <td> >Adjustments for und from (used in) operating activities. [Refer: Associates [member]; Profit (loss)]</td> <td> >common practice: IAS 7 20 b</td> </tr> <tr> <td> < credit</td> <td> >Adjustments for undistributed profits of investments accounted for using equity method</td> <td> >Adjustments for un operating activities. [Refer: Investments accounted for using equity method; Profit (loss)]</td> <td> >common practice: IAS 7 20</td> <td> </tr> >Adjustments for unrealised foreign exchange losses (gains)</td> <td> >Adjustments for unrealised foreign exchange losses (gains) to re </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentsToReconcileProfitLossOtherThanChangesInWorkingCapital</td> <td> >X duration, debit working capital, to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]</td> <td> >common prac instant, debit</td> <td> >Aggregate adjustment to carrying amounts of investments reported under previous GAAP</td> <td> >The amot associates in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [membe >disclosure: IFRS 1 31 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >AdjustmentToMidmarketConsensusPriceMeasurementInputMember</ for an adjustment to mid-market consensus price, used as a measurement input. </td> <td> >example: IFRS 13 B36 c</td> </tr> <tr> <td> < (loss) for preference share dividends</td> <td> >Adjustment to profit (loss) for preference share dividends to calculate profit (loss) attrib Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive Example), example: IAS 33 70 a</td> <td> < >The amount of expenses that the entity classifies as being administrative.</td> <td> >example: IAS 1 103, disclosure: IAS 1 99, disclosur >The amount of payments received for goods or services to be provided in the future. </td> <td> >common practice: IAS 1 55</td> </tr> . of expense arising from advertising.</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >AggregateAdjust reported under previous GAAP [member]</td> <td> >This member stands for the aggregate adjustment to the carrying amounts reported <td> >ifrs-full</td> <td> >AggregateContinuingAndDiscontinuedOperationsMember</td> <td> >member</td> <td> >Aggregate continuing [Refer: Discontinued operations [member]; Continuing operations [member]]</td> <td> >disclosure: IFRS 5 Presentation and Disclosure< >AggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised</td> <td> < profit or loss</td> <td> >The aggregate difference between the fair value at initial recognition and the transaction price for financial inst b</td> </tr> <tr> <td> >ifrs-full</td> <td> >AggregatedIndividuallyImmaterialAssociatesMember</td> <td> >member</td> <td> >Aggreg immaterial. [Refer: Associates [member]]</td> <td> >disclosure: IFRS 12 21 c ii, disclosure: IFRS 4 39M b - Effective on first application of >AggregatedIndividuallyImmaterialBusinessCombinationsMember</td> <td> >member</td> <td> >Aggregated individually immaterial bu immaterial. [Refer: Business combinations [member]]</td> <td> >disclosure: IFRS 3 B65</td> </tr> <tr> <td> >ifrs-full</td> <td> >Aggre [member]</td> <td> >This member stands for the aggregation of joint ventures that are individually immaterial. [Refer: Joint ventures [m Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >AggregatedMeasurementMember</ represents the standard value for the <QUOT.START CODE="2018" ID="QS0012" REF.END="QE0012"></QUOT.START>Measurement<QU 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >AggregatedTimeBandsMember</td> <td> > standard value for the <QUOT.START CODE="2018" ID="QS0013" REF.END="QE0013"></QUOT.START>Maturity<QUOT.END CODE="201 15 120 b i, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 109 - Effective <DATE ISO="20210101">2021-01-01</DATE>, ISO="20210101">2021-01-01</DATE>, example: IFRS 7 B11, example: IFRS 7 B35, disclosure: IFRS 7 23B a</td> </tr> <tr> <td> >ifrs-full< generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]</td> <td> >This lives is not significant. [Refer: Cash-generating units [member]; Goodwill; Intangible assets other than goodwill]</td> <td> >disclosure: I values [member]</td> <td> >This member stands for the aggregate of fair values. It also represents the standard value for the <QUOT.SI REF.START="QS0014"></QUOT.END> axis if no other member is used.</td> <td> >disclosure: IFRS 1 30 a</td> </tr> <tr> <td> >ifrs-full< table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the t >member</td> <td> >Agricultural produce, group [member]</td> <td> >This member stands for all agricultural produce when disaggre </QUOT.START>Agricultural produce by group<QUOT.END CODE="2019" ID="QE0015" REF.START="QS0015"></QUOT.END> axis if no o full</td> <td> >Aircraft</td> <td> >X instant, debit</td> <td> >Aircraft</td> <td> >The amount of property, plant and equipment represe >AircraftMember</td> <td> >member</td> <td> >Aircraft [member]</td> <td> >This member stands for a class of property, plant and equ </tr> <tr> <td> >ifrs-full</td> <td> >AirportLandingRightsMember</td> <td> >member</td> <td> >Airport landing rights [member]</td> <td> >AllLevelsOfFairValueHierarchyMember</td> <td> >member</td> <td> >All levels of fair value hierarchy [member]</td> <td> >This mem REF.END="QE0016"></QUOT.START>Levels of fair value hierarchy<QUOT.END CODE="2019" ID="QE0016" REF.START="QS0016"></QUO <td> >AllOtherSegmentsMember</td> <td> >member</td> <td> >All other segments [member]</td> <td> >This member stands for busine <td> >ifrs-full</td> <td> >AllowanceAccountForCreditLossesOffinancialAssets</td> <td> >X instant, credit</td> <td> >Allowance account credit losses. [Refer: Financial assets]</td> <td> >disclosure: IFRS 7 16 - Expiry date <DATE ISO="20210101">2021-01-01</DATE> <td> > [member]</td> <td> >This member stands for an allowance account used to record impairments to financial assets due to credit losses.< >member</td> <td> >All years of insurance claim [member]</td> <td> >This member stands for all years of the insurance claims. It also r claim<QUOT.END CODE="2019" ID="QE0017" REF.START="QS0017"></QUOT.END> axis if no other member is used.</td> <td> >disclosu >AmortisationAssetsRecognisedFromCostsIncurredToObtainOrFulfilContractsWithCustomers</td> <td> >X duration, debit</td> <td> >Am assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or f >AmortisationDeferredAcquisitionCostsArisingFromInsuranceContracts</td> <td> >X duration, credit</td> <td> >Amortisation, deferred insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts; Depreciation and amortisation expense; Types < IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >AmortisationExpense</ systematic allocation of depreciable amounts of intangible assets over their useful lives.</td> <td> >common practice: IAS 1 112 c</td> <td> < intangible assets other than goodwill</td> <td> >The amount of amortisation of intangible assets other than goodwill. [Refer: Depreciati full</td> <td> >AmortisationMethodIntangibleAssetsOtherThanGoodwill</td> <td> >text</td> <td> >Amortisation method, intangible ass Intangible assets other than goodwill; Depreciation and amortisation expense]</td> <td> >disclosure: IAS 38 118 b</td> </tr> <tr> <td> : losses (gains) arising on buying reinsurance</td> <td> >The amount of amortisation of deferred losses (gains) arising from the purchase <td> >disclosure: IFRS 4 37 b ii - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >Amo goodwill</td> <td> >The amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]</td>

<AmountByWhichFinancialAssetsRelatedCreditDerivativesOrSimilarInstrumentsMitigateMaximumExposureToCreditRisk></td> <td>X instant value through profit or loss mitigate maximum exposure to credit risk</td> <td>The amount by which credit derivatives or similar instr [Refer: Loans and receivables; Credit risk [member]; Derivatives [member]; Maximum exposure to credit risk; Financial assets]</td> <td>>AmountByWhichLoansOrReceivablesRelatedCreditDerivativesOrSimilarInstrumentsMitigateMaximumExposureToCreditRisk</td> <td>exposure to credit risk</td> <td>The amount by which credit derivatives or similar instruments related to loans or receivables mitigate [member]</td> <td>disclosure: IFRS 7 9 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> instant, debit</td> <td>>Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully rev reversible. [Refer: Regulatory deferral account credit balances]</td> <td>disclosure: IFRS 14 36</td> </tr> <tr> <td>>ifrs-full</td> instant, credit</td> <td>>Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully rec recoverable. [Refer: Regulatory deferral account debit balances]</td> <td>disclosure: IFRS 14 36</td> </tr> <tr> <td>>ifrs-full</td> recoverable amount exceeds its carrying amount</td> <td>The amount by which a cash-generating unit's (group of units') recoverable 134 f i, disclosure: IAS 36 135 e i</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountByWhichValueAssignedToKeyAssumptionMustChange key assumption must change in order for unit's recoverable amount to be equal to carrying amount</td> <td>The amount by which val [Refer: Carrying amount [member]]</td> <td>disclosure: IAS 36 134 f iii, disclosure: IAS 36 135 e iii</td> </tr> <tr> <td>>ifrs-full</td> duration, debit</td> <td>>Amount incurred by entity for provision of key management personnel services provided by separate manage separate management entity. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]]</td> <td>>X duration</td> <td>>Amount of reclassifications or changes in presentation</td> <td>The amount that is reclassified when the full</td> <td>>AmountPresentedInOtherComprehensiveIncomeRealisedAtDerecognition</td> <td>>X duration</td> <td>>Amount prest comprehensive income that was realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Ot >AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproach</td> <td>>X duration, debit</td> <td>from profit or loss to other comprehensive income when applying the overlay approach, presented as a separate line item in profit or los >AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets</td> designated financial assets</td> <td>The amount reclassified from profit or loss to other comprehensive income relating to newly desig </tr> <tr> <td>>ifrs-full</td> <td>>AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApplyingOverlayApproachBefore approach, before tax</td> <td>The amount recognised in other comprehensive income on reclassification from profit or loss when appl application of IFRS 9</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApply loss applying overlay approach, net of tax</td> <td>The amount recognised in other comprehensive income on reclassification from prc Effective on first application of IFRS 9</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountRecognisedInOtherComprehensiveIncomeAndAcc in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale</td> <td>>The sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other reserves; Other comprehensive income; Disposal gro full</td> <td>>AmountRecognisedInOtherComprehensiveIncomeAndAccumulatedInEquityRelatingToNoncurrentAssetsOrDisposalGroup: relating to non-current assets or disposal groups held for sale [member]</td> <td>>This member stands for a component of equity resul disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other comprehensive income]</td> >AmountRemovedFromReserveOfCashFlowHedgesAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmC flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve >AmountRemovedFromReserveOfChangeInValueOfForeignCurrencyBasisSpreadsAndIncludedInInitialCostOrOtherCarryingAmountOfNor removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-fi of change in value of foreign currency basis spreads and included in the initial cost or other carrying amount of a non-financial asset (lial spreads)</td> <td>disclosure: IFRS 9 6.5.16</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountRemovedFromReserveOfChangeInValueOfForwardElementsOfForwardContractsAndIncludedInInitialCostOrOtherCarryingAmou >Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying removed from reserve of change in value of forward elements of forward contracts and included in the initial cost or other carrying amou value of forward elements of forward contracts)</td> <td>disclosure: IFRS 9 6.5.16</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountRemovedFromReserveOfChangeInValueOfTimeValueOfOptionsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialA from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liabili of time value of options and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment fr 6.5.15 b i</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountReportedInProfitOrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproe approach is applied</td> <td>The amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach i >AmountsArisingFromInsuranceContractsAxis</td> <td>>axis</td> <td>Amounts arising from insurance contracts [axis]</td> <td>>TI complete the table.</td> <td>>common practice: IFRS 4 Disclosure - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>debit</td> <td>>Amounts incurred, deferred acquisition costs arising from insurance contracts</td> <td>>The increase in deferred acq from insurance contracts]</td> <td>>example: IFRS 4 IG39 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 >AmountsPayableOnDemandThatAriseFromContractsWithinScopeOfIFRS17</td> <td>>X instant, credit</td> <td>>Amounts payable on the scope of IFRS 17.</td> <td>disclosure: IFRS 17 132 c - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>debit</td> <td>>The amounts payable resulting from related party transactions. [Refer: Related parties [member]]</td> <td>>X instant, debit</td> <td>>Other amounts payable to transfer than the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (for example, the strike >AmountsReceivableRelatedPartyTransactions</td> <td>>X instant, debit</td> <td>>Amounts receivable, related party transactions</td> <td>20, disclosure: IAS 24 18 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAs class of assets acquired and liabilities assumed [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>ifrs-full</td> <td>>AmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination< liabilities in business combination</td> <td>>The amounts recognised for transaction recognised separately from the acquisition of asse l iii</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassific >Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other com financial assets on reclassification out of the fair value through other comprehensive income measurement category, before tax. [Refer: F >AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificationOutOfFairValueThroughOtherComprehe fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax</td> <td>through other comprehensive income measurement category, net of tax. [Refer: Financial assets]</td> <td>disclosure: IFRS 9 5.6.5</td> </tr> <tr> <td>>debit</td> <td>>AmountsRemovedFromEquityAndIncludedInCarryingAmountOfNonfinancialAssetLiabilityWhoseAcquisitionOrIncurrenceWasHedgedHig carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, befor (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, before tax. [Refer: Carrying amount [meml <td>>AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets</td> <td>>X insta assets</td> <td>>The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set >AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssetsAbstract</td> <td>>I [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>ifrs-full</td> <td>>AmountsSubjectToEnforceableMasterI enforceable master netting arrangement or similar agreement not set off against financial liabilities</td> <td>>The amounts that are su Financial liabilities]</td> <td>disclosure: IFRS 7 13C d</td> </tr> <tr> <td>>ifrs-full</td> <td>>AmountsSubjectToEnforceableMasterI to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]</td> <td>>IE</td> <td>>IE</td> >AmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachIfFinancialAssetsHac comprehensive income applying overlay approach if financial assets had not been de-designated</td> <td>>The amount that would have approach.</td> <td>disclosure: IFRS 4 39L f ii - Effective on first application of IFRS 9</td> </tr> <tr> <td>>ifrs-full</td> duration, debit</td> <td>>Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which o approach is applied if IAS 39 had been applied.</td> <td>disclosure: IFRS 4 39L d ii - Effective on first application of IFRS 9</td> </tr> <tr> <td>>ifrs-full</td> age of financial assets that are past due but not impaired [text block]</td> <td>>Analysis of the age of financial assets that are past d 01</td> </tr> <tr> <td>>ifrs-full</td> <td>>AnalysisOfCreditExposuresUsingExternalCreditGradingSystemExplanatory</td> <td>>analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]</td> <td>< ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>AnalysisOfCreditExposuresUsingInternalCreditGrading</td> <td>>The disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit g Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</

is used. [Refer: Non-current assets held for sale [member]]; Liabilities included in disposal groups classified as held for sale; Disposal group >AssetsAndRegulatoryDeferralAccountDebitBalances</td> <td>X instant, debit</td> <td>Assets and regulatory deferral account debit balances</td> </td> <td>disclosure: IFRS 14 21</td> </tr> <tr> <td>i>Ifs full</td> <td>AssetsArisingFromExplorationForAndEvaluationOfMineralResources</td> <td>The amount of assets arising from the search for mineral resources, including minerals, oil, natural gas and similar technical feasibility and commercial viability of extracting the mineral resource.</td> <td>disclosure: IFRS 6 24 b</td> </tr> <tr> <td>i>Contracts</td> <td>The amount of recognised assets arising from insurance contracts. [Refer: Types of insurance contracts [member]]>AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedAtFairValue</td> <td>X instant, debit</td> <td>Collateral held permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]</td> <td>disc</td> <td>member</td> <td>Assets held to hedge liabilities arising from financing activities [member]</td> <td>This member stands for a example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C</td> <td>Ifs full</td> <td>less the amount of current liabilities.</td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>i>Assets less current</td> <td>AssetsLiabilitiesOfBenefitPlan</td> <td>X instant, credit</td> <td>Assets (liabilities) promised retirement benefits.</td> <td>disclosure: IAS 26 35</td> </tr> <tr> <td>i>Assets</td> <td>AssetsObtained</td> <td>X amount of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (f>AssetsOfBenefitPlan</td> <td>X instant, debit</td> <td>Assets of benefit plan</td> <td>The amount of assets held by retirement.>AssetsOtherThanCashOrCashEquivalentsInSubsidiaryOrBusinessesAcquiredOrDisposed2013</td> <td>X duration, debit</td> <td>A cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]</td>>AssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers</td> <td>X instant, debit</td> <td>Assets recognised from c with customers. The costs to obtain a contract with a customer are the incremental costs of obtaining the contract that the entity would a contract or to an anticipated contract that the entity can specifically identify.</td> <td>disclosure: IFRS 15 128 a</td> </tr> <tr> <td>i>Assets</td> <td>Assets recognised in entity's financial statements in relation to structured entities</td> <td>The amount of assets recognised in the</td> <td>disclosure: IFRS 12 29 a</td> </tr> <tr> <td>i>Assets sold or repledged</td> <td>AssetsSoldOrRepledgedAsCollateralAtFairValue</td> <td>The value of collateral sold or repledged that was permitted to be sold or repledged in the absence of default by the owner of the collateral. I>AssetsThatEntityContinuesToRecognise</td> <td>X instant, debit</td> <td>Assets that entity continues to recognise</td> <td>Th IFRS 7 42D e</td> </tr> <tr> <td>i>Assets</td> <td>AssetsThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement</td> <td>The amount of transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]</td> <td>instant, debit</td> <td>Assets to which significant restrictions apply</td> <td>The amount in the consolidated financial statements o entity's ability to access or use the assets.</td> <td>disclosure: IFRS 12 13</td> </tr> <tr> <td>i>Assets transferred</td> <td>AssetsTransfer</td> <td>The amount, at the time of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structure>AssetsUnderInsuranceContractsAndReinsuranceContractsIssued</td> <td>X instant, debit</td> <td>Assets under insurance contr[Refer: Types of insurance contracts [member]]</td> <td>example: IAS 1 55 - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>i>Assets</td> <td>AssetsUnderReinsuranceCeded</td> <td>X instant, de policyholder.</td> <td>example: IAS 1 55 - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 IG20 c - Expiry dat</td> </tr> <tr> <td>i>Assets with significant risk</td> <td>AssetsWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear</td> <td>X instant, debi assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial yea>AssociatedLiabilitiesThatEntityContinuesToRecognise</td> <td>X instant, credit</td> <td>Associated liabilities that entity continue full. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 42D e</td> </tr> <tr> <td>i>Associated</td> <td>AssociatedLiabilitiesThatEnti</td> <td>The amount of liabilities associated with transferred financial ass IFRS 7 42D f</td> </tr> <tr> <td>i>Associated</td> <td>AssociatesMember</td> <td>member</td> <td>Associates [member]</td> <td>Th IFRS 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M a - Effective on first application of IFRS 9, disclosure: IFRS 4>member</td> <td>At cost [member]</td> <td>This member stands for measurement based on cost. Cost is the amount of cash or ca when applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other IFR>AtCostOrInAccordanceWithIFRS16WithinFairValueModelMember</td> <td>member</td> <td>At cost or in accordance with IFRS 16, generally used by the entity to measure a class of assets. [Refer: At cost [member]]</td> <td>disclosure: IAS 40 78</td> </tr> <tr> <td>i>Measurement</td> <td>Measurement based on fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly IFRS 13 93 a</td> </tr> <tr> <td>i>Auditors</td> <td>AuditorsRemunerationAbstract</td> <td>X duration, debit</td> <td>Auditor's remuneration</td> <td>AuditorsRemunerationAbstract</td> <td>Auditor's remuneration [abstract]</td> <td>duration, debit</td> <td>Auditor's remuneration for audit services</td> <td>The amount of fees paid or payable to the entity's audit>AuditorsRemunerationForOtherServices</td> <td>X duration, debit</td> <td>Auditor's remuneration for other services</td> <td>or note.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>Auditors</td> <td>AuditorsRemunerationForTaxServices</td> <td>auditors for tax services.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>Authorised</td> <td>AuthorisedCapitalCommitment</td> <td>The amount of capital commitments that have been authorised by the entity, but for which the entity has not entered into a contract. [Refer: A>AvailableForSaleFinancialAssetsAbstract</td> <td>IE</td> <td>Available-for-sale financial assets [abstract]</td> <td>IE>Average effective tax rate</td> <td>The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]</td> <td>Average foreign exchange rate</td> <td>The average exchange rate used by the entity. Exchange rate is the ratio of exchange for two>X.XX duration</td> <td>Average number of employees</td> <td>The average number of personnel employed by the entity during a>X.XX instant</td> <td>Average price of hedging instrument</td> <td>The average price of a hedging instrument. [Refer: Hedging i>AverageRateOfHedgingInstrument</td> <td>X.XX instant</td> <td>Average rate of hedging instrument</td> <td>The average rat full</td> <td>BalancesOnCurrentAccountsFromCustomers</td> <td>X instant, credit</td> <td>Balances on current accounts from c</td> </tr> <tr> <td>i>Balances</td> <td>BalancesOnDemandDepositsFromCustomers</td> <td>X instant, credit</td> <td>Balance>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>Balances</td> <td>BalancesOnOtherDepositsFromCustomers</td> <td>X instant, the entity that the entity does not separately disclose in the same statement or note.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>Deposits</td> <td>Deposits from customers</td> <td>The amount of balances in customers' term deposits held by the entity.</td> <td>common practice banks</td> <td>The amount of cash balances held at banks.</td> <td>common practice: IAS 7 45</td> </tr> <tr> <td>i>Deposits</td> <td>Deposits recognised as assets.</td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>i>Deposits</td> <td>BankAcceptanceLiabilities.</td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>i>Deposits</td> <td>BankAndSimilarCharges</td> <td>X duration</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>Deposits</td> <td>BankBalancesAtCentralBanksOtherThanMandatoryR>The amount of bank balances held at central banks other than mandatory reserve deposits. [Refer: Mandatory reserve deposits at cent>BankBorrowingsUndiscountedCashFlows</td> <td>X instant, credit</td> <td>Bank borrowings, undiscounted cash flows</td> <td>B11D, example: IFRS 7 IG31A</td> </tr> <tr> <td>i>Deposits</td> <td>BankDebtInstrumentsHeld</td> <td>X instant, debit</td> <td>instruments held</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>Deposits</td> <td>BankingArrangementsClassifiedAs>classification of cash equivalents representing banking arrangements that the entity does not separately disclose in the same statement>BankOverdraftsClassifiedAsCashEquivalents</td> <td>X instant, credit</td> <td>Bank overdrafts</td> <td>The amount that has I [Refer: Cash and cash equivalents]</td> <td>common practice: IAS 7 45</td> </tr> <tr> <td>i>Basic</td> <td>BasicAndDilutedEarr>per share when the basic and diluted measurements are equal. [Refer: Basic earnings (loss) per share; Diluted earnings (loss) per share.>BasicAndDiluted

ID="QS0020" REF.END="QE0020"></QUOT.START>Biological assets by age<QUOT.END CODE="2019" ID="QE0020" REF.START="QS0020 full</td> <td>BiologicalAssetsAxis</td> <td>axis</td> <td>Biological assets [axis]</td> <td>The axis of a table defines the relationship practice: IAS 41 50</td> </tr> <tr> <td>ifrs-full</td> <td>BiologicalAssetsByAgeAxis</td> <td>axis</td> <td>Biological assets by items or concepts that complete the table.</td> <td>example: IAS 41 43</td> </tr> <tr> <td>ifrs-full</td> <td>BiologicalAssetsBy domain members or categories in the table and the line items or concepts that complete the table.</td> <td>disclosure: IAS 41 41</td> >The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that member</td> <td>Biological assets, group [member]</td> <td>This member stands for all biological assets when disaggregated by </QUOT.START>Biological assets by group<QUOT.END CODE="2019" ID="QE0021" REF.START="QS0021"></QUOT.END> axis if no other </QUOT.START>BiologicalAssetsMember</td> <td>member</td> <td>Biological assets [member]</td> <td>This member stands for living animals </QUOT.START>Biological assets<QUOT.END CODE="2019" ID="QE0022" REF.START="QS0022"></QUOT.END> axis if no other member </td> <td>BiologicalAssetsPledgedAsSecurityForLiabilities</td> <td>X instant, debit</td> <td>Biological assets pledged as security for liabilities 49 a</td> </tr> <tr> <td>ifrs-full</td> <td>BiologicalAssetsTypeMember</td> <td>member</td> <td>Biological assets, type [mem <QUOT.START CODE="2018" ID="QS0023" REF.END="QE0023"></QUOT.START>Biological assets by type<QUOT.END CODE="2019" ID=" 43</td> </tr> <tr> <td>ifrs-full</td> <td>BiologicalAssetsWhoseTitlesRestricted</td> <td>X instant, debit</td> <td>Biological as >disclosure: IAS 41 49 a</td> </tr> <tr> <td>ifrs-full</td> <td>BondsIssued</td> <td>X instant, credit</td> <td>Bonds issued</td> <td>The ar >BondsIssuedUndiscountedCashFlows</td> <td>X instant, credit</td> <td>Bonds issued, undiscounted cash flows</td> <td>The ar example: IFRS 7 IG31A</td> </tr> <tr> <td>ifrs-full</td> <td>BorrowingCostsAbstract</td> <td><IE></IE></td> <td>Borrowing c <td>X duration</td> <td>Borrowing costs capitalised</td> <td>The amount of interest and other costs that an entity incurs in conn which form part of the cost of that asset.</td> <td>disclosure: IAS 23 26 a</td> </tr> <tr> <td>ifrs-full</td> <td>BorrowingCostsInc incurs in connection with the borrowing of funds.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>Bor amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are recognised as an expense. </td> >Borrowings</td> <td>The amount of outstanding funds that the entity is obligated to repay.</td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>IE></IE></td> <td>IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>BorrowingsAdjustmentToInterestRateBasis</td> <td>X.XX insta of the interest rate on borrowings. [Refer: Borrowings]</td> <td>common practice: IFRS 7 7</td> </tr> <tr> <td>ifrs-full</td> <td>I between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td>common prac [member]</td> <td>This member stands for all borrowings when disaggregated by name. It also represents the standard value for the ID="QE0024" REF.START="QS0024"></QUOT.END> axis if no other member is used. [Refer: Borrowings]</td> <td>common practice: IF [abstract]</td> <td>IE></IE></td> <td>IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>BorrowingsInterestRate</td> <td>X practice: IFRS 7 7</td> </tr> <tr> <td>ifrs-full</td> <td>BorrowingsInterestRateBasis</td> <td>text</td> <td>Borrowings, intere >common practice: IFRS 7 7</td> </tr> <tr> <td>ifrs-full</td> <td>BorrowingsMaturity</td> <td>text</td> <td>Borrowings, matu full</td> <td>BorrowingsOriginalCurrency</td> <td>text</td> <td>Borrowings, original currency</td> <td>The currency in which >BorrowingsRecognisedAsOfAcquisitionDate</td> <td>X instant, credit</td> <td>Borrowings recognised as of acquisition date</td> combinations [member]]</td> <td>common practice: IFRS 3 B64 i</td> </tr> <tr> <td>ifrs-full</td> <td>BottomOfRangeMember</td> </tr> IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 - Effective <DATE ISO="20210101">2021-01-01</DATE> debit</td> <td>Brand names</td> <td>The amount of intangible assets representing rights to a group of complementary assets such other than goodwill]</td> <td>example: IAS 38 119 a</td> </tr> <tr> <td>ifrs-full</td> <td>BrandNamesMember</td> <td>membe complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [>BroadcastingRightsMember</td> <td>member</td> <td>Broadcasting rights [member]</td> <td>This member stands for broadca duration, debit</td> <td>Brokerage fee expense</td> <td>The amount of expense recognised for brokerage fees charged to the entit credit</td> <td>Brokerage fee income</td> <td>The amount of income recognised for brokerage fees charged by the entity.</td> <td> >Buildings</td> <td>The amount of property, plant and equipment representing depreciable buildings and similar structures for use i >BuildingsMember</td> <td>member</td> <td>Buildings [member]</td> <td>This member stands for a class of plant, property and <td>common practice: IAS 16 37</td> </tr> <tr> <td>ifrs-full</td> <td>BusinessCombinationsAxis</td> <td>axis</td> <td>Busin and the line items or concepts that complete the table.</td> <td>disclosure: IFRS 3 B64</td> </tr> <tr> <td>ifrs-full</td> <td>Busin transactions or other events in which an acquirer obtains control of one or more businesses. Transactions sometimes referred to as <QU REF.START="QS0025"></QUOT.END> or <QUOT.START CODE="2018" ID="QS0026" REF.END="QE0026"></QUOT.START>mergers of equ IFRS 3.</td> <td>disclosure: IFRS 3 B64</td> </tr> <tr> <td>ifrs-full</td> <td>CancellationOfTreasuryShares</td> <td>X duration Treasury shares]</td> <td>common practice: IAS 1 106 d</td> </tr> <tr> <td>ifrs-full</td> <td>CapitalCommitments</td> <td>X i make.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>CapitalCommitmentsAbstract</td> <td><IE> >CapitalisationRateMeasurementInputMember</td> <td>member</td> <td>Capitalisation rate, measurement input [member]</td> <td> IE63</td> </tr> <tr> <td>ifrs-full</td> <td>CapitalisationRateOfBorrowingCostsEligibleForCapitalisation</td> <td>X.XX duration</ that an entity incurs in connection with the borrowing of funds applicable to the borrowings of the entity that are outstanding during th Borrowings]</td> <td>disclosure: IAS 23 26 b</td> </tr> <tr> <td>ifrs-full</td> <td>CapitalisedDevelopmentExpenditureMember</ assets arising from development expenditure capitalised before the start of commercial production or use. An intangible asset shall only will be available for use or sale; (b) its intention to complete the intangible asset and use or sell it; (c) its ability to use or sell the intangib the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness or sell the intangible asset; and (f) its ability to measure reliably the expenditure attributable to the intangible asset during its developm credit</td> <td>Capital redemption reserve</td> <td>A component of equity representing the reserve for the redemption of the entit <td>member</td> <td>Capital redemption reserve [member]</td> <td>This member stands for a component of equity representing <td>CapitalRequirementsAxis</td> <td>axis</td> <td>Capital requirements [axis]</td> <td>The axis of a table defines the relationship IAS 1 136</td> </tr> <tr> <td>ifrs-full</td> <td>CapitalRequirementsMember</td> <td>member</td> <td>Capital requirements [the <QUOT.START CODE="2018" ID="QS0027" REF.END="QE0027"></QUOT.START>Capital requirements<QUOT.END CODE="2019" ID= ifrs-full</td> <td>CapitalReserve</td> <td>X instant, credit</td> <td>Capital reserve</td> <td>A component of equity represent <td>member</td> <td>Capital reserve [member]</td> <td>This member stands for a component of equity representing capital reser >CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGrossCarryingAmountAxis</td> <td>axis</td> <td>Carryy defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table. <td>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 3f 7 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>CarryingAmountMember</td> <td>I in the statement of financial position (after deducting any accumulated depreciation or amortisation and accumulated impairment losses amount, accumulated depreciation, amortisation and impairment and gross carrying amount<QUOT.END CODE="2019" ID="QE0028" REI <td>disclosure: IAS 16 73 e, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 d, disclosure: IAS 41 50, disclosure: IFRS example: IFRS 7 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>Cash</td> <td>common practice: IAS 7 45</td> </tr> <tr> <td>ifrs-full</td> <td>CashAbstract</td> <td><IE></IE></td> <td>Cash [abstract]</ <td>X duration, debit</td> <td>Cash advances and loans from related parties</td> <td>The cash inflow from advances and loans fro full</td> <td>CashAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities</td> <td>X duration, credit</td> <td>Cas other parties (other than advances and loans made by a financial institution), classified as investing activities.</td> <td>example: IAS 7 >Cash advances and loans made to related parties</td> <td>X instant, debit</td> <td>Cash and bank balances at central banks</td> <td>The >CashAndCashEquivalents</td> <td>X instant, debit</td> <td>Cash and cash equivalents</td> <td>The amount of cash on hand an subject to an insignificant risk of changes in value. [Refer: Cash; Cash equivalents]</td> <td>disclosure: IAS 1 54 i, disclosure: IAS 7 45, >Cash and cash equivalents [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>CashAnd(contributed to fair value of plan assets</td> <td>The amount cash and cash equivalents contribute to the fair value of defined benefit p a</td> </tr> <tr> <td>ifrs-full</td> <td>CashAndCashEquivalentsClassifiedAsPartOfDisposalGroupHeldForSale</td> <td>X instant, equivalents that are classified as a part of a disposal group held for sale. [Refer: Cash and cash equivalents; Disposal groups classified a >CashAndCashEquivalentsHeldByEntityUnavailableForUseByGroup</td> <td>X instant, debit</td> <td>Cash and cash equivalents he are not available for use by the group. [Refer: Cash and cash equivalents]</td> <td>disclosure: IAS 7 48</td> </tr> <tr> <td>ifrs-full</ equivalents if different from statement of financial position</td> <td>The amount of cash and cash equivalents in the statement of cash equivalents]</td> <td>common practice: IAS 7 45</td> </tr> <tr> <td>ifrs-full</td> <td>CashAndCashEquivalentsIfDifferentFromSt position [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>CashAndCashEquivalentsInSu businesses acquired or disposed</td> <td>The amount of cash and cash equivalents in subsidiaries or other businesses over which cor >ifrs-full</td> <td>CashAndCashEquivalentsRecognisedAsOfAcquisitionDate</td> <td>X instant, debit</td> <td>Cash and cash equ acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]</td> <td>common practice: I >CashCollateralPledgedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities</td> <td> set off against financial liabilities</td> <td>The amount of cash collateral pledged that is subject to an enforceable master netting arra IG40D, example: IFRS 7 13C d ii</td> </tr> <tr> <td>ifrs-full</td> <td>CashCollateralReceivedSubjectToEnforceableMasterNettingArr to enforceable master netting arrangement or similar agreement not set off against financial assets</td> <td>The amount of cash colla assets. [Refer: Financial assets]</td> <td>example: IFRS 7 IG40D, example: IFRS 7 13C d ii</td> </tr> <tr> <td>ifrs-full</td> <td>Ca that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.</td> <td>commc equivalents [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>CashFlowHedgesAbstract</td> <td>CashFlowHedges [member]</td> <td>This member stands for liability (such as all or some future interest payments on variable rate debt) or a highly probable forecast transaction; and (b) could affect IFRS 7 24C</td> </tr> <tr> <td>ifrs-full</td> <td>CashFlowsFromContinuingAndDiscontinuedOperationsAbstract</td> <td><IE></ </tr> <tr> <td>ifrs-full</td> <td>CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities</td> activities</td> <td>The aggregate cash flows arising from losing control of subsidiaries or other businesses, classified as investing acti >CashFlowsFromUsedInDecreaseInRestrictedCashAndCashEquivalents</td> <td>X duration, debit</td> <td>Cash flows from in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]</td> <td>common practice: IAS 7 16</td> </tr> <tr> <td>ifrs-full</td> <td>Cash flows from (used in) decrease (increase) in short-term deposits and investments</td> <td>The cash inflow (outfl >ifrs-full</td> <td>CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResourcesClassifiedAsInvestingActivities</td> <td>> activities</td> <td>The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-r feasibility and commercial viability of extracting the mineral resource, classified as investing activities.</td> <td>disclosure: IFRS 6 24 i >CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResourcesClassifiedAsOperatingActivities</td> <td>X duration, debit</ cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources af commercial viability of extracting the mineral resource, classified as operating activities.</td> <td>disclosure: IFRS 6 24 b</td> </tr> <tr> <tr> <td>ifrs-full</td> <td>CashFlowsFromUsedInFinancingActivitiesAbstract</td> <td><IE></IE></td> <td>Cash flows from (use

<CashFlowsFromUsedInFinancingActivitiesContinuingOperations></> <td> <td> X duration, debit</td> <td> <td> Cash flows from (used in) fina
operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]</td> <td> <td> disclosure: IFRS 5 33 c</td>
debit</td> <td> <td> Cash flows from (used in) financing activities, discontinued operations</td> <td> <td> <td> The cash flows from (used in) the ent
financing activities]</td> <td> <td> disclosure: IFRS 5 33 c</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> CashFlowsFromUsedInIncreaseDecrease
<td> <td> The cash inflow (outflow) due to an increase (decrease) in current borrowings. [Refer: Current borrowings]</td> <td> <td> common pri
debit</td> <td> <td> Cash flows from (used in) increases in operating capacity</td> <td> <td> <td> The aggregate amount of cash flows that repres
IAS 7 50 c</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> CashFlowsFromUsedInInsuranceContracts</td> <td> <td> X duration, debit</td> <td> <td> <td>
contracts [member]]</td> <td> <td> disclosure: IFRS 4 37 b Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> <td> <td> <td>
activities</td> <td> <td> The cash flows from (used in) investing activities, which are the acquisition and disposal of long-term assets and otl
full</td> <td> <td> CashFlowsFromUsedInInvestingActivitiesAbstract</td> <td> <td> <IE></IE></td> <td> <td> Cash flows from (used in) investing a
>CashFlowsFromUsedInInvestingActivitiesContinuingOperations</td> <td> <td> X duration, debit</td> <td> <td> <td> Cash flows from (used in) inves
operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]</td> <td> <td> <td> disclosure: IFRS 5 33 c</td>
debit</td> <td> <td> Cash flows from (used in) investing activities, discontinued operations</td> <td> <td> <td> The cash flows from (used in) the ent
investing activities]</td> <td> <td> disclosure: IFRS 5 33 c</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> CashFlowsFromUsedInMaintainingOper
aggregate amount of cash flows that are required to maintain the entity's current ability to execute operating activities (for example, me
>CashFlowsFromUsedInOperatingActivities</td> <td> <td> X duration</td> <td> <td> <td> Cash flows from (used in) operating activities</td> <td> <td> <td>
I that are not investing or financing activities. [Refer: Revenue]</td> <td> <td> <td> disclosure: IAS 7 10, disclosure: IAS 7 50 d</td> </tr> <tr> <td> <td> <td>
operating activities [abstract]</td> <td> <td> <IE></IE></td> <td> <td> <IE></IE></td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> CashFlowsFromUs
continuing operations</td> <td> <td> <td> The cash flows from (used in) the entity's operating activities, related to continuing operations. [Refer:
>ifrs-full</td> <td> <td> CashFlowsFromUsedInOperatingActivitiesDiscontinuedOperations</td> <td> <td> X duration, debit</td> <td> <td> <td> Cash fl
related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities]</td> <td> <td> <td>
>Cash flows from (used in) operations</td> <td> <td> <td> The cash from (used in) the entity's operations.</td> <td> <td> <td> example: IAS 7 A Statemen
>CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital</td> <td> <td> X duration</td> <td> <td> <td> Cash flows from (used in) operati
capital.</td> <td> <td> <td> example: IAS 7 A Statement of cash flows for an entity other than a financial institution, common practice: IAS 7 20</td>
>Cash flows used in exploration and development activities</td> <td> <td> <td> <td> The cash outflow for exploration and development activities.</td>
>CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities</td> <td> <td> X duration, debit</td> <td> <td> <td>
cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]
hand</td> <td> <td> <td> The amount of cash held by the entity. This does not include demand deposits.</td> <td> <td> <td> common practice: IAS 7 45</td>
<td> <td> <td> The cash outflow for leases.</td> <td> <td> <td> disclosure: IFRS 16 53 g</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> CashPaidLiabilitiesUnde
contracts and reinsurance contracts issued</td> <td> <td> <td> <td> The decrease in liabilities under insurance contracts and reinsurance contracts
4 IG37 c - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-0
>CashPaymentsForFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities</td> <td> <td> X du
investing activities</td> <td> <td> <td> The cash outflow for futures contracts, forward contracts, option contracts and swap contracts except wh
16 g</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> CashReceiptsFromFutureContractsForwardContractsOptionContractsAndSwapContracts
contracts and swap contracts, classified as investing activities</td> <td> <td> <td> <td> The cash inflow from futures contracts, forward contracts opt
financing activities.</td> <td> <td> <td> example: IAS 7 16 h</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> CashReceiptsFromRepaymentOfAdvancesA
advances and loans made to other parties, classified as investing activities</td> <td> <td> <td> <td> The cash inflow from the repayment of advances a
>example: IAS 7 16 f</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToRelatedPartie
cash inflow from repayment to the entity of loans and advances made to related parties. [Refer: Related parties [member]]</td> <td> <td> <td> <td> co
>X duration, credit</td> <td> <td> <td> Cash repayments of advances and loans from related parties</td> <td> <td> <td> <td> The cash outflow for repayments
17</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> CashTransferred</td> <td> <td> X instant, credit</td> <td> <td> <td> <td> Cash transferred</td> <td> <td> <td> The f
</td> <td> <td> <td> disclosure: IFRS 3 B64 f i</td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> CategoriesOfAssetsRecognisedFromCostsToObtainOrFull
customers [axis]</td> <td> <td> <td> <td> The axis of a table defines the relationship between the domain members or categories in the table and the
>CategoriesOfAssetsRecognisedFromCostsToObtainOrFullContractsWithCustomersMember</td> <td> <td> <td> <td> member</td> <td> <td> <td> Categories
of assets recognised from the costs to obtain or fulfil contracts with customers. It also represents the standard value for the <QUOT.STA
contracts with customers<QUOT.END CODE="2019" ID="QE0029" REF.START="QS0029"></QUOT.END> axis if no other member is used.
<td> <td> ifrs-full</td> <td> <td> CategoriesOfCurrentFinancialAssetsAbstract</td> <td> <td> <IE></IE></td> <td> <td> <td> Categories of current financial
>CategoriesOfCurrentFinancialLiabilitiesAbstract</td> <td> <td> <IE></IE></td> <td> <td> <td> Categories of current financial liabilities [abstract]
<IE></IE></td> <td> <td> <td> Categories of financial assets [abstract]</td> <td> <td> <IE></IE></td> <td> <td> <IE></IE></td> </tr> <tr> <td> <td> ifrs-f
table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the t
<IE></td> <td> <td> <td> Categories of financial liabilities [abstract]</td> <td> <td> <IE></IE></td> <td> <td> <IE></IE></td> </tr> <tr> <td> <td> ifrs-full
a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the
<td> <td> <IE></IE></td> <td> <td> <td> Categories of non-current financial assets [abstract]</td> <td> <td> <IE></IE></td> <td> <td> <IE></IE></td> </tr> <tr> <td> <td> ifrs-f
non-current financial liabilities [abstract]</td> <td> <td> <IE></IE></td> <td> <td> <IE></IE></td> </tr> <tr> <td> <td> ifrs-full</td> <td> <td> <td> Catego
relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td> <td> <td>
>X duration, debit</td> <td> <td> <td>

rights, at fair value]"/> <td> disclosure: IAS 19 141</td> </tr> <tr> <td> ifrs-full/> <td> ChangesInTaxRatesOrTaxLawsEnactedOrAnnouncedMember</td> <td> member</td> <td> Changes in tax rat
announced.</td> <td> example: IAS 10 22 h</td> </tr> <tr> <td> ifrs-full/> <td> CharacteristicsOfDefinedBenefitPlansAxis</td> <
< domain members or categories in the table and the line items or concepts that complete the table.</td> <td> example: IAS 19 138 b</td>
defined benefit plans [member]</td> <td> This member stands for all defined benefit plans when disaggregated by characteristics of de
</QUOT.START-Characteristics of defined benefits plans<QUOT.END CODE="2019" ID="QE0030" REF.START="QS0030"></QUOT.END> ;
<-X duration, credit</td> <td> Circulation revenue</td> <td> The amount of revenue arising from the sale of newspapers, magazines, p
ifrs-full/> <td> CircumstancesLeadingToReversalsOfInventoryWritedown</td> <td> text</td> <td> Description of circumstances l
down of inventories to net realisable value. [Refer: Inventories; Reversal of inventory write-down]</td> <td> disclosure: IAS 2 36 g</td>
< and benefits paid, net of reinsurance recoveries</td> <td> The amount of claims and benefits paid to policyholders, net of reinsurance
instant, credit</td> <td> Claims incurred but not reported</td> <td> The amount of liability for insured events that have occurred but
ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>
<td> The amount of liability for claims reported by policyholders as the result of the occurrence of insured events. [Refer: Types of insur
37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfAcquiredReceivables
domain members or categories in the table and the line items or concepts that complete the table.</td> <td> disclosure: IFRS 3 B64 h</
receivables [member]</td> <td> This member stands for classes of receivables acquired in business combinations. It also represents th
receivables<QUOT.END CODE="2019" ID="QE0031" REF.START="QS0031"></QUOT.END> axis if no other member is used. [Refer: Busine
>axis</td> <td> Classes of assets [axis]</td> <td> The axis of a table defines the relationship between the domain members or categor
disclosure: IFRS 13 93, disclosure: IFRS 16 53</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfAssetsMember</td> <td> member</td> <td>
< of past events; and (b) from which future economic benefits are expected to flow to the entity. It also represents the standard value for t
controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It a
disclosure: IFRS 13 93, disclosure: IFRS 16 53</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfCashPaymentsAbstract</td> <td> cIE
<tr> <td> ifrs-full/> <td> ClassesOfCashReceiptsFromOperatingActivitiesAbstract</td> <td> IE></IE></td> <td> Classes of cash
>ClassesOfContingentLiabilitiesAxis</td> <td> -axis</td> <td> Classes of contingent liabilities [axis]</td> <td> The axis of a table defini
<td> disclosure: IAS 37 86, disclosure: IFRS 3 B67 c</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfCurrentInventoriesAlternativeA
/IE></td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfEmployeeBenefitsExpenseAbstract</td> <td> >IE></IE></td> <td> Classes
>ClassesOfEntitysOwnEquityInstrumentsAxis</td> <td> -axis</td> <td> Classes of entity's own equity instruments [axis]</td> <td> Th
complete the table.</td> <td> disclosure: IFRS 13 93</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfFinancialAssetsAxis</td> <td> Th
categories in the table and the line items or concepts that complete the table.</td> <td> disclosure: IFRS 9 7.2.34, disclosure: IFRS 17 C
IFRS 7 6, disclosure: IFRS 7 42I</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfFinancialInstrumentsAxis</td> <td> -axis</td> <td>
in the table and the line items or concepts that complete the table.</td> <td> disclosure: IFRS 7 36, disclosure: IFRS 7 35K, disclosure: IF
>member</td> <td> Financial instruments, class [member]</td> <td> This member stands for aggregated classes of financial instrume
another entity. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0034" REF.END="QE0034"></QUOT.STA
member is used. [Refer: Financial assets; Financial liabilities]</td> <td> disclosure: IFRS 7 36, disclosure: IFRS 7 35K, disclosure: IFRS 7
>Classes of financial liabilities [axis]</td> <td> The axis of a table defines the relationship between the domain members or categorie
IFRS 7 42I</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfIntangibleAssetsAndGoodwillAxis</td> <td> -axis</td> <td> Classes of in
the table and the line items or concepts that complete the table.</td> <td> common practice: IAS 38 118</td> </tr> <tr> <td> ifrs-full/
[axis]</td> <td> The axis of a table defines the relationship between the domain members or categories in the table and the line items o
>ClassesOfInventoriesAbstract</td> <td> >IE></IE></td> <td> Classes of current inventories [abstract]</td> <td> >IE></IE></td> <td>
</td> <td> The axis of a table defines the relationship between the domain members or categories in the table and the line items or con
>ClassesOfOrdinarySharesAxis</td> <td> -axis</td> <td> Classes of ordinary shares [axis]</td> <td> The axis of a table defines the rel
>disclosure: IAS 33 66</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfOtherProvisionsAbstract</td> <td> >IE></IE></td> <td> Cl
>ClassesOfPropertyPlantAndEquipmentAxis</td> <td> -axis</td> <td> Classes of property, plant and equipment [axis]</td> <td> The
complete the table.</td> <td> disclosure: IAS 16 73</td> </tr> <tr> <td> ifrs-full/> <td> ClassesOfProvisionsAxis</td> <td> -axis</
categories in the table and the line items or concepts that complete the table.</td> <td> disclosure: IAS 37 84</td> </tr> <tr> <td> ifr:
balances [axis]</td> <td> The axis of a table defines the relationship between the domain members or categories in the table and the li
full/> <td> ClassesOfRegulatoryDeferralAccountBalancesMember</td> <td> member</td> <td> Classes of regulatory deferral acco
balances. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0035" REF.END="QE0035"></QUOT.START>C
other member is used. [Refer: Regulatory deferral account balances [member]]</td> <td> disclosure: IFRS 14 30 c, disclosure: IFRS 14 3
<td> The axis of a table defines the relationship between the domain members or categories in the table and the line items or concept
<td> member</td> <td> Share capital [member]</td> <td> This member stands for share capital of the entity. It also represents the st
CODE="2019" ID="QE0036" REF.START="QS0036"></QUOT.END> axis if no other member is used.</td> <td> disclosure: IAS 1 79 a</td>
as held for sale [member]</td> <td> This member stands for classification of assets as held for sale. [Refer: Non-current assets held for
>X.XX instant</td> <td> Closing foreign exchange rate</td> <td> The spot exchange rate at the end of the reporting period. Exchange
practice: IAS 1 112 c</td> </tr> <tr> <td> ifrs-full/> <td> CommencementOfMajorLitigationMember</td> <td> member</td> <td>
>example: IAS 10 22 j</td> </tr> <tr> <td> ifrs-full/> <td> CommentaryByManagementOnSignificantCashAndCashEquivalentBalanc
cash equivalent balances held by entity that are not available for use by group</td> <td> The commentary by management on significant
</td> <td> disclosure: IAS 7 48</td> </tr> <tr> <td> ifrs-full/> <td> CommercialPapersIssued</td> <td> X instant, credit</td> <td>
c</td> </tr> <tr> <td> ifrs-full/> <td> CommitmentsForDevelopmentOrAcquisitionOfBiologicalAssets</td> <td> X instant, credit</
or acquisition of biological assets. [Refer: Biological assets]</td> <td> disclosure: IAS 41 49 b</td> </tr> <tr> <td> ifrs-full/> <td>
>commitments that the entity has relating to its joint ventures as specified in paragraphs B18-B20 of IFRS 12. [Refer: Joint ventur
>CommitmentsMadeByEntityRelatedPartyTransactions</td> <td> X duration</td> <td> Commitments made by entity, related party tra
not occur in the future, including executory contracts (recognised and unrecognised). [Refer: Related parties [member]]</td> <td> exan
duration</td> <td> Commitments made on behalf of entity, related party transactions</td> <td> The amount of related-party commitm
contracts (recognised and unrecognised). [Refer: Related parties [member]]</td> <td> example: IAS 24 21 i</td> </tr> <tr> <td> ifrs-f
stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrum
example: IFRS 7 40 a</td> </tr> <tr> <td> ifrs-full/> <td> CommunicationAndNetworkEquipmentMember</td> <td> member</td> <td>
representing communications and network equipment. [Refer: Property, plant and equipment]</td> <td> common practice: IAS 16 37</t
<td> The amount of expense arising from communication.</td> <td> common practice: IAS 1 112 c</td> </tr> <tr> <td> ifrs-full/> <td>
from third parties for items of property, plant and equipment that were impaired, lost or given up</td> <td> The amount of compensati
[Refer: Profit (loss); Property, plant and equipment]</td> <td> disclosure: IAS 16 74 d</td> </tr> <tr> <td> ifrs-full/> <td> Compon
the domain members or categories in the table and the line items or concepts that complete the table.</td>

[illegible]

value through other comprehensive income; Financial assets at fair value through profit or loss; Other comprehensive income]/</td></td>
duration</td></td>>Cumulative preference dividends not recognised</td></td>>The amount of cumulative preference dividends not rec-
>CumulativeUnrecognisedShareOfLossesOfAssociates</td></td>>X instant, credit</td></td>>Cumulative unrecognised share of losses
share of losses when applying the equity method. [Refer: Associates [member]]; Unrecognised share of losses of associates</td></td>>
instant, credit</td></td>>Cumulative unrecognised share of losses of joint ventures</td></td>>The cumulative amount of the unrecogni-
joint ventures [member]; Unrecognised share of losses of joint ventures</td></td>>disclosure: IFRS 12 22 c</td></tr></tr></td>>ifrs-full-
<td>>X instant, credit</td></td>>Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation
proportionate consolidation to the equity method was performed. [Refer: Joint ventures [member]]; Cumulative unrecognised share of los-
>member</td></td>>Currency risk [member]</td></td>>This member stands for a type of market risk representing the risk that the fair
instruments, class [member]]</td></td>>disclosure: IFRS 17 124 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS
01</DATE>, disclosure: IFRS 17 128 a ii - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 7 Defined terms</td></td>>
</td></td>>This member stands for a currency swap contract. [Refer: Swap contract [member]]</td></td>>common practice: IAS 1 112 c
>Current accrued expenses and other current liabilities</td></td>>The amount of current accrued expenses and other current liabilities
>CurrentAccruedIncome</td></td>>X instant, debit</td></td>>Current accrued income</td></td>>The amount of current accrued incom-
<td>>X instant, credit</td></td>>Current advances received</td></td>>The amount of current payments received for goods or services
>CurrentAdvancesToSuppliers</td></td>>X instant, debit</td></td>>Current advances to suppliers</td></td>>The amount of current a-
full</td></td>>CurrentAgriculturalProduce</td></td>>X instant, debit</td></td>>Current agricultural produce</td></td>>A classificati-
Inventories</td></td>>common practice: IAS 2 37</td></tr></tr></td>>ifrs-full</td></td>>CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity</td></td>>The aggregate current and deferred tax relating to particular items that are charged or credited directly to
that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a co-
instruments, class [member]]</td></td>>disclosure: IAS 12 81 a</td></tr></tr></td>>ifrs-full</td></td>>CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity [abstract]</td></td>><IE></IE></td></td>><IE></IE></td></tr></tr></td>>ifrs-full</td></td>>
realise or intends to sell or consume in its normal operating cycle; (b) holds primarily for the purpose of trading; (c) expects to realise wh-
restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. [Refer: Assets]</td></td>>
>CurrentAssetsAbstract</td></td>><IE></IE></td></td>>Current assets [abstract]</td></td>><IE></IE></td></td>><IE></IE></td></tr></tr></td>>ifrs-full</td></td>>
>The amount of current assets less the amount of current liabilities.</td></td>>common practice: IAS 1 55 e</td></tr></tr></td>>ifrs-full</td></td>>
instant, debit</td></td>>Current assets other than non-current assets or disposal groups classified as held for sale or as held for distrib-
as held for distribution to owners. [Refer: Current assets; Disposal groups classified as held for sale [member]]; Non-current assets or dispo-
>disclosure: IAS 1 66</td></tr></tr></td>>ifrs-full</td></td>>CurrentAssetsRecognisedAsOfAcquisitionDate</td></td>>X instant, debi-
assets acquired in a business combination. [Refer: Business combinations [member]]</td></td>>common practice: IFRS 3 B64 i</td></tr></tr></td>>ifrs-full</td></td>>
amount of current biological assets. [Refer: Biological assets]</td></td>>disclosure: IAS 1 54 f</td></tr></tr></td>>ifrs-full</td></td>>
current biological assets. [Refer: Biological assets]</td></td>>common practice: IAS 41 50</td></tr></tr></td>>ifrs-full</td></td>>
portion of non-current bonds issued</td></td>>The amount of current bonds issued and the current portion of non-current bonds issue-
>CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowings</td></td>>X instant, credit</td></td>>Current borrowings and current
[Refer: Borrowings]</td></td>>common practice: IAS 1 55</td></tr></tr></td>>ifrs-full</td></td>>
borrowings [abstract]</td></td>><IE></IE></td></td>><IE></IE></td></tr></tr></td>>ifrs-full</td></td>>
current borrowings, by type [abstract]</td></td>><IE></IE></td></td>><IE></IE></td></tr></tr></td>>ifrs-full</td></td>>
commercial papers issued and current portion of non-current commercial papers issued</td></td>>The amount of current commercial pa-
practice: IAS 1 112 c</td></tr></tr></td>>ifrs-full</td></td>>
>CurrentContractAssets</td></td>>X instant, debit</td></td>>Current con-
<td>>ifrs-full</td></td>>CurrentContractLiabilities</td></td>>X instant, credit</td></td>>Current contract liabilities</td></td>>
full</td></td>>CurrentCrudeOil</td></td>>X instant, debit</td></td>>Current crude oil</td></td>>A classification of current inventory
>ifrs-full</td></td>>CurrentDebtInstrumentsIssued</td></td>>X instant, credit</td></td>>Current debt instruments issued</td></td>>
<td>>ifrs-full</td></td>>CurrentDepositsFromCustomers</td></td>>X instant, credit</td></td>>Current deposits from customers</td></td>>
</tr></tr></td>>ifrs-full</td></td>>
>CurrentDerivativeFinancialAssets</td></td>>X instant, debit</td></td>>Current derivative financial
1 55</td></tr></tr></td>>ifrs-full</td></td>>
>CurrentDerivativeFinancialLiabilities</td></td>>X instant, credit</td></td>>Current deri-
>common practice: IAS 1 55</td></tr></tr></td>>ifrs-full</td></td>>
>CurrentDividendPayables</td></td>>X instant, credit</td></td>>
IAS 1 55</td></tr></tr></td>>ifrs-full</td></td>>
>CurrentEstimateOfFutureCashOutflowsToBePaidToFulfillObligationMeasurementInput
[member]</td></td>>This member stands for the current estimate of future cash outflows to be paid to fulfil obligation, used as a measur-
instant, credit</td></td>>Current excise tax payables</td></td>>The amount of current excise tax payables. [Refer: Excise tax payables]
debit</td></td>>Current finance lease receivables</td></td>>The amount of current finance lease receivables. [Refer: Finance lease re-
debit</td></td>>Current financial assets</td></td>>The amount of current financial assets. [Refer: Financial assets]</td></td>>disclos-
>Current financial assets at amortised cost</td></td>>The amount of current financial assets measured at amortised cost. [Refer: Finan-
>CurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome</td></td>>X instant, debit</td></td>>Current financial assets
comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]</td></td>>disclosure: IFRS 7 8 h</td></tr></tr></td>>IE></IE></td></td>><IE></IE></td></td>><IE></IE></td></tr></tr></td>>ifrs-full</td></td>>
debit</td></td>>Current financial assets at fair value through profit or loss</td></td>>The amount of current financial assets measure-
<td>>ifrs-full</td></td>>CurrentFinancialAssetsAtFairValueThroughProfitOrLossAbstract</td></td>><IE></IE></td></td>><IE></IE></td></tr></tr></td>>ifrs-full</td></td>>
>ifrs-full</td></td>>CurrentFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading</td></td>>X instant, debit</td></td>>
financial assets measured at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through p-
ISO="20210101">2021-01-01</DATE></td></tr></tr></td>>ifrs-full</td></td>>
>CurrentFinancialAssetsAtFairValueThroughProfitOrLoss
designated upon initial recognition or subsequently</td></td>>The amount of current financial assets measured at fair value through pro-
loss, designated upon initial recognition or subsequently</td></td>>disclosure: IFRS 7 8 a</td></tr></tr></td>>ifrs-full</td></td>>
financial assets at fair value through profit or loss, mandatorily measured at fair value</td></td>>The amount of current financial assets
or loss, mandatorily measured at fair value</td></td>>disclosure: IFRS 7 8 a</td></tr></tr></td>>ifrs-full</td></td>>
>X instant, debit</td></td>>Current financial assets at fair value through profit or loss, measured as such in accordance with exemption
measured as such in accordance with the exemption for reacquisition of own equity instruments. [Refer: Financial assets at fair value thr-
IFRS 7 8 a - Effective <DATE ISO="20210101">2021-01-01</DATE></td></tr></tr></td>>ifrs-full</td></td>>
debit</td></td>>Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for rep

practice: IAS 2 37</td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentPayablesForPurchaseOfEnergy</i> <td> <i>X instant, credit</i> <td> <i>purchase of energy</i> <td> <i>common practice: IAS 1 78</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentPayablesForPurchaseOfNon-current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]</td> <td> <i>common practice: instant, credit</i> <td> <i>Current payables on social security and taxes other than income tax</i> <td> <i>The amount of current payable</i> <i>common practice: IAS 1 78</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentPetroleumAndPetrochemicalProducts</i> <td> <i>X instant amount of products derived from crude oil and natural gas. [Refer: Current crude oil; Current natural gas]</td> <td> <i>common practice: portion of non-current borrowings</i> <td> <i>The current portion of non-current borrowings. [Refer: Borrowings]</td> <td> <i>common practice: prepaid expenses</i> <td> <i>The amount recognised as a current asset for expenditures made prior to the period when the economic benefit is expected to be realised</i> <i>X instant, debit</i> <td> <i>Current prepayments</i> <td> <i>The amount of current prepayments. [Refer: Prepayments]</td> <td> <i>extra prepayments [abstract]</td> <td> <i>IE</i> <td> <i>IE</i> <td> <i>IE</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentPrepaymentsAndAccruedIncome</i> <td> <i>X instant, credit</i> <td> <i>Current prepayments and current accrued income. [Refer: Prepayments; Accrued income]</td> <td> <i>common practice: IAS 1 112 c</i> <td> <i>Current prepayments and current accrued income [abstract]</td> <td> <i>IE</i> <td> <i>IE</i> <td> <i>IE</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentAssets</i> <td> <i>The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments</i> <i>debit</i> <td> <i>Current programming assets</i> <td> <i>The amount of current programming assets. [Refer: Programming assets]</td> <td> <i>Current provisions</i> <td> <i>The amount of current provisions. [Refer: Provisions]</td> <td> <i>disclosure: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>IE</i> <td> <i>IE</i> <td> <i>IE</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentProvisionsForEmployeeBenefits</i> <td> <i>X instant, credit</i> <td> <i>Current provisions for employee benefits</i> <td> <i>disclosure: IAS 1 78 d</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentRawMaterialsAndCurrentProductionSupplies</i> <td> <i>X instant, credit</i> <td> <i>Current raw materials and current production supplies. [Refer: Current raw materials and current production supplies abstract]</td> <td> <i>IE</i> <td> <i>IE</i> <td> <i>IE</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentReceivablesDueFromAssociates</i> <td> <i>X instant, debit</i> <td> <i>Current receivables due from associates</i> <td> <i>The amount of current receivables due from associates</i> <td> <i>common practice: IAS 1 78 b</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentReceivablesDueFromJointVentures</i> <td> <i>X instant, debit</i> <td> <i>Current receivables due from joint ventures</i> <td> <i>common practice: IAS 1 78 b</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentReceivablesFromContractsWithCustomers</i> <td> <i>X instant, credit</i> <td> <i>Current receivables from contracts with customers. [Refer: Receivables from contracts with customers]</td> <td> <i>disclosure: IFRS 15 105</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentReceivablesFromRentalOfProperties</i> <td> <i>X instant, debit</i> <td> <i>Current receivables from rental of properties. [Refer: Receivables from rental of properties]</td> <td> <i>common practice: IAS 1 78 b</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentReceivablesFromSaleOfProperties</i> <td> <i>X instant, debit</i> <td> <i>Current receivables from sale of properties. [Refer: Receivables from sale of properties]</td> <td> <i>common practice: IAS 1 78 b</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentReceivablesFromTaxesOtherThanIncomeTax</i> <td> <i>X instant, debit</i> <td> <i>Current receivables from taxes other than income tax</i> <td> <i>common practice: IAS 1 78 b</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentRecognisedAssetsDefinedBenefitPlan</i> <td> <i>X instant, credit</i> <td> <i>Current recognised assets defined benefit plan. [Refer: Net defined benefit asset]</td> <td> <i>common practice: IAS 1 55</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentRecognisedLiabilities</i> <td> <i>X instant, debit</i> <td> <i>Current recognised liabilities. [Refer: Net defined benefit liability]</td> <td> <i>common practice: IAS 1 55</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentRefunds</i> <td> <i>X instant, credit</i> <td> <i>Current refunds. [Refer: Refunds provision]</td> <td> <i>example: IAS 37 Example 4 Refunds policy, example: IAS 37 87</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentRestrictedCashAndCashEquivalents</i> <td> <i>X instant, debit</i> <td> <i>Current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]</td> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentRetentionPayables</i> <td> <i>X instant, debit</i> <td> <i>Current retention payables. [Refer: Retention payables]</td> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentSecuredBankLoansReceivedAndCurrentPortionOfNoncurrentSecuredBankLoansReceived</i> <td> <i>X instant, credit</i> <td> <i>Current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received and the current portion of non-current secured bank loans received]</td> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentServiceCostNetDefinedBenefitLiabilityAsset</i> <td> <i>X duration, debit</i> <td> <i>Current service cost, net defined benefit liability asset. [Refer: Net defined benefit liability (asset)]</td> <td> <i>disclosure: IAS 19 141 a</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentTaxesPayable</i> <td> <i>X instant, debit</i> <td> <i>Current taxes payable. [Refer: Current taxes payable]</td> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentTaxAssetsCurrent</i> <td> <i>X instant, debit</i> <td> <i>Current tax assets, current</i> <td> <i>The current amount of current tax assets</i> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentTaxAssetsNoncurrent</i> <td> <i>X instant, debit</i> <td> <i>Current tax assets, non-current</i> <td> <i>The non-current amount of current tax assets</i> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentTaxExpenseIncome</i> <td> <i>X duration, debit</i> <td> <i>Current tax expense (income)</i> <td> <i>The amount of income tax expense</i> <td> <i>common practice: IAS 1 54 i</i> <td> </tr> <tr> <td> <i>ifrs-full</i> <td> <i>CurrentTaxExpenseIncomeAndAdjustmentsForCurrentTaxOfPriorPeriods</i> <td> <i>X duration, debit</i> <td> <i>Current tax expense and adjustments for current tax of prior periods. [Refer: Current tax expense (income); Adjustments for current tax of prior periods]</td> <td> <i>common practice: IAS 1 54 i</i> <td> </tr>

>DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRec to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, e recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumpti

>DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRec unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities</td> <td>T unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td>common practice: I

>DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRec unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets</td> <td>Th unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td>common practice: I

>DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRec to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, instruments, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alterr

>DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRec multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities</t multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td>common p

>DecreaseThroughBalancesRecoveredInCurrentPeriodRegulatoryDeferralAccountDebitBalances</td> <td>>X duration, credit</td> <td> regulatory deferral account debit balances resulting from balances recovered in the current period. [Refer: Regulatory deferral account

>DecreaseThroughBalancesReversedInCurrentPeriodRegulatoryDeferralAccountCreditBalances</td> <td>>X duration, debit</td> <td> regulatory deferral account credit balances resulting from balances reversed in the current period. [Refer: Regulatory deferral account

>DecreaseThroughBenefitsPaidReimbursementRightsAtFairValue</td> <td>>X duration, credit</td> <td>>Decrease through benefits pa [Refer: At fair value [member]; Reimbursement rights, at fair value]</td> <td>>disclosure: IAS 19 141 g</td> </tr> <tr> <td>>ifrs-full</td> as held for sale, biological assets</td> <td>>The decrease in biological assets through classification as held for sale or inclusion in a disp

>disclosure: IAS 41 50 c</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughClassifiedAsHeldForSaleGoodwill</td> <td>>X durat held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]</td> <td>>disclosure: IFRS 3 B67 d iv</td> </tr> <t

<td>>Decrease through classified as held for sale, intangible assets and goodwill</td> <td>>The decrease in intangible assets and good classified as held for sale [member]; Intangible assets and goodwill</td> <td>>common practice: IAS 38 118 e ii</td> </tr> <tr> <td>>if

>Decrease through classified as held for sale, intangible assets other than goodwill</td> <td>>The decrease in intangible assets other t groups classified as held for sale [member]; Intangible assets other than goodwill</td> <td>>disclosure: IAS 38 118 e ii</td> </tr> <tr>

>Decrease through classified as held for sale, investment property</td> <td>>The decrease in investment property through classificatio Property, plant and equipment; Investment property; Disposal groups classified as held for sale [member]]</td> <td>>disclosure: IAS 40

>DecreaseThroughClassifiedAsHeldForSalePropertyPlantAndEquipment</td> <td>>X duration, credit</td> <td>>Decrease through class held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Prop

>ifrs-full</td> <td>>DecreaseThroughDerecognitionExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts</td> <td> contracts</td> <td>>The decrease in exposure to credit risk on loan commitments and financial guarantee contracts resulting from dere example: IFRS 7 35I c, example: IFRS 7 35H</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughDerecognitionFinancialAssets</td> <td> resulting from derecognition. [Refer: Financial assets]</td> <td>>example: IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H</td> </tr> <tr> <td>>Decrease through disposals, regulatory deferral account credit balances</td> <td>>The decrease in regulatory deferra

iii</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughDisposalsRegulatoryDeferralAccountDebitBalances</td> <td>>X duration, deferral account debit balances resulting from disposals. [Refer: Regulatory deferral account debit balances]</td> <td>>example: IFRS 1

>Decrease through impairment, contract assets</td> <td>>The decrease in contract assets resulting from impairment. [Refer: Contract

>DecreaseThroughImpairmentsRegulatoryDeferralAccountDebitBalances</td> <td>>X duration, credit</td> <td>>Decrease through im from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]</td> <td>>example: IFRS 14 33 a iii</td> </tr> <

<td>>Decrease through loss of control of subsidiary, intangible assets and goodwill</td> <td>>The decrease in intangible as IAS 38 118 e</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughLossOfControlOfSubsidiaryIntangibleAssetsOtherThanGoodwill

>The decrease in intangible assets other than goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets other t

>DecreaseThroughLossOfControlOfSubsidiaryOtherProvisions</td> <td>>X duration, debit</td> <td>>Decrease through loss of control Other provisions]</td> <td>>common practice: IAS 37 84</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughLossOfControlOfSui

plant and equipment</td> <td>>The decrease in property, plant and equipment resulting from the loss of control of a subsidiary. [Refer: >DecreaseThroughPerformanceObligationBeingSatisfiedContractLiabilities</td> <td>>X duration, debit</td> <td>>Decrease through p

obligation being satisfied. [Refer: Contract liabilities; Performance obligations [member]]</td> <td>>example: IFRS 15 118 e</td> </tr> <

<td>>Decrease through right to consideration becoming unconditional, contract assets</td> <td>>The decrease in contract d</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughTransferToLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSaleOth

for sale, other provisions</td> <td>>The decrease in other provisions resulting from the transfer of those provisions to liabilities in

<td>>common practice: IAS 37 84</td> </tr> <tr> <td>>ifrs-full</td> <td>>DecreaseThroughWriteoffFinancialAssets</td> <td>>X durat [Refer: Financial assets]</td> <td>>example: IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H</td> </tr> <tr> <td>>ifrs-full</td>

temporary differences for which no deferred tax asset is recognised</td> <td>>The amount of deductible temporary differences for whic >disclosure: IAS 12 81 e</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeemedCostOfInvestmentsForWhichDeemedCostsFairValue</td> <td>>Deemed cost of investments in subsidiaries, joint ventures or associates for which deemed cost is fair value in the entity's first

>disclosure: IFRS 1 31 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeemedCost investments for which deemed cost is previous GAAP carrying amount</td> <td>>The amount of aggregate deemed cost of investments

financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsi

</tr> <tr> <td>>ifrs-full</td> <td>>DefaultFinancialStatementsDateMember</td> <td>>member</td> <td>>Default financial statement

REF.END="QE0045"></QUOT.START>Creation date<QUOT.END CODE="2019" ID="QE0045" REF.START="QS0045"></QUOT.END> axis if

full</td> <td>>DeferredAcquisitionCostsArisingFromInsuranceContracts</td> <td>>X instant, debit</td> <td>>Deferred acquisition cos insurance contract whose recognition as an expense has been deferred. [Refer: Types of insurance contracts [member]]</td> <td>>discl

ISO="20210101">2021-01-01</DATE>, example: IFRS 4 IG23 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4

instant, credit</td> <td>>Deferred income</td> <td>>The amount of liability representing income that has been received but is not yet

>DeferredIncomeClassifiedAsCurrent</td> <td>>X instant, credit</td> <td>>Deferred income classified as current</td> <td>>The amou

full</td> <td>>DeferredIncomeClassifiedAsNoncurrent</td> <td>>X instant, credit</td> <td>>Deferred income classified as non-curren

78</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredIncomeRecognisedAsOfAcquisitionDate</td> <td>>X instant, credit</td> <td>>De

assumed in a business combination. [Refer: Deferred income; Business combinations [member]]</td> <td>>common practice: IFRS 3 B64

debit</td> <td>>Deferred tax asset associated with regulatory deferral account balances</td> <td>>The amount of deferred tax asset a

<td>>disclosure: IFRS 14 24, disclosure: IFRS 14 B11 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredTaxAssets</td> <td>>X instant

temporary differences; (b) the carryforward of unused tax losses; and (c) the carryforward of unused tax credits. [Refer: Temporary differ

disclosure: IAS 12 81 g i</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredTaxAssetsAndLiabilitiesAbstract</td> <td>><IE></IE></td>

>DeferredTaxAssetsRecognisedAsOfAcquisitionDate</td> <td>>X instant, debit</td> <td>>Deferred tax assets recognised as of acquisi

Deferred tax assets; Business combinations [member]]</td> <td>>common practice: IFRS 3 B64 i</td> </tr> <tr> <td>>ifrs-full</td> <td>

>DeferredTaxAssetWhenUtilisationIsDependentOnFutureTaxableProfitsInExcessOfProfitsFromReversalOfTaxableTemporaryDifferencesA utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffer

deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary c

asset relates. [Refer: Temporary differences [member]]</td> <td>>disclosure: IAS 12 82</td> </tr> <tr> <td>>ifrs-full</td> <td>>Deferr

expense arising from write-down or reversal of write-down of deferred tax asset</td> <td>>The amount of deferred tax expense arising

1 80 g</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredTaxExpenseIncome</td> <td>>X duration, debit</td> <td>>Deferred tax expens

Deferred tax assets; Deferred tax liabilities</td> <td>>disclosure: IAS 12 81 g ii</td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredTaxE

<IE></IE></td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredTaxExpenseIncomeRecognisedInProfitOrLoss</td> <td>>X duration</td>

deferred tax liabilities and deferred tax assets, recognised in profit or loss. [Refer: Deferred tax assets; Deferred tax expense (income); D

>DeferredTaxExpenseIncomeRelatingToOriginationAndReversalOfTemporaryDifferences</td> <td>>X duration, debit</td> <td>>Deferr

income relating to the creation or reversal of temporary differences. [Refer: Temporary differences [member]; Deferred tax expense (inco

>DeferredTaxExpenseIncomeRelatingToTaxRateChangesOrImpositionOfNewTaxes</td> <td>>X duration, debit</td> <td>>Deferred tax

relating to tax rate changes or the imposition of new taxes. [Refer: Deferred tax expense (income)]</td> <td>>example: IAS 12 80 d</td>

amounts of income taxes payable in future periods in respect of taxable temporary differences. [Refer: Temporary differences [member]]

>DeferredTaxLiabilitiesOnLiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts</td> <td>>X insta

contracts</td> <td>>The amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non-der

ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>DeferredTaxLiabilitiesRecognisedAsOfAcquisitionDate<

the acquisition date for deferred tax liabilities assumed in a business combination. [Refer: Deferred tax liabilities; Business combinations

instant, credit</td> <td>>Deferred tax liability (asset)</td> <td>>The amount of deferred tax liabilities or assets. [Refer: Deferred tax lia

>DeferredTaxLiabilityAssociatedWithRegulatoryDeferralAccountBalances</td> <td>>X instant, credit</td> <td>>Deferred tax liability a

account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]</td> <td>>disclosure: IFRS 14 24, disc

>X duration</td> <td>>Deferred tax relating to items credited (charged) directly to equity</td> <td>>The amount of deferred tax re

<tr> <td>>ifrs-full</td> <td>>DefinedBenefitObligationAtPresentValue</td> <td>>X instant, credit</td> <td>>Defined benefit obligatio

obligation resulting from employee service in the current and prior periods. [Refer: Plan assets, at fair value]</td> <td>>common practic

</td> <td>>The axis of a table defines the relationship between the domain members or categories in the table and the line items or con

>DefinedBenefitPlansMember</td> <td>>member</td> <td>>Defined benefit plans [member]</td> <td>>This member stands for post-e

which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further co

periods. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0046" REF.END="QE0046"></QUOT.START>De

<td>>disclosure: IAS 19 138</td> </tr> <tr> <td>>ifrs-full</td> <td>>DefinedBenefitPlansOtherThanMultiemployerPlansStatePlansAndI

multi-employer plans, state plans and plans that share risks between entities under common control [member]</td> <td>>This member's

control. [Refer: Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 138</td> </tr> <tr> <td>>ifrs-full</td> <td>>DefinedBen

risks between entities under common control [member]]</td> <td>>This member stands for defined benefit plans that share risks between

Parent [member]]</td> <td>>disclosure: IAS 19 149</td> </tr> <tr> <td>>ifrs-full</td> <td>>DepartureFromRequirementOfIFRSAxis</t

domain members or categories in the table and the line items or concepts that complete the table.</td> <td>>disclosure: IAS 1 20 d</td>

amount of deposit liabilities from banks held by the entity.</td> <td>>common practice: IAS 1 55</td> </tr> <tr> <td>>ifrs-full</td> <td>>

from customers held by the entity.</td> <td>>common practice: IAS 1 55</td> </tr> <tr> <td>>ifrs-full</td> <td>>DepositsFromCustom

</tr> <tr> <td>>ifrs-full</td> <td>>DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss<

or loss</td> <td>>The amount of depreciation expense, amortisation expense and impairment loss (reversal of impairment loss) recognis

loss]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>DepreciationAmortisationAndImpairmentLossRe loss (reversal of impairment loss) recognised in profit or loss [abstract]</td> <td><IE></IE></td> <tr> <td> expense</td> <td>The amount of depreciation and amortisation expense. Depreciation and amortisation are the systematic allocations disclosure: IFRS 12 B13 d, disclosure: IFRS 8 23 e, disclosure: IFRS 8 28 e</td> </tr> <tr> <td>ifs-full</td> <td>DepreciationAndAmor</td> <td><IE></IE></td> </tr> <tr> <td>ifs-full</td> <td>DepreciationBiologicalAssets</td> <td>X duration</td> <td>Deprec expense; Biological assets</td> <td>disclosure: IAS 41 55 c</td> </tr> <tr> <td>ifs-full</td> <td>DepreciationExpense</td> <td> allocation of depreciable amounts of tangible assets over their useful lives.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>The amount of depreciation recognised on investment property. [Refer: Depreciation and amortisation expense; Investment property]</td> <td>DepreciationMethodBiologicalAssetsAtCost</td> <td>text</td> <td>Depreciation method, biological assets, at cost</td> <td>The (losses. [Refer: Biological assets]</td> <td>disclosure: IAS 41 54 d</td> </tr> <tr> <td>ifs-full</td> <td>DepreciationMethodInvestr method used for investment property measured using the cost model. [Refer: Investment property]</td> <td>disclosure: IAS 40 79 a</td> <td>method, property, plant and equipment</td> <td>The depreciation method used for property, plant and equipment. [Refer: Property, pl</td> <td>DepreciationPropertyPlantAndEquipment</td> <td>X duration</td> <td>Depreciation, property, plant and equipment</td> <td>TI equipment</td> <td>disclosure: IAS 16 73 e vii, disclosure: IAS 16 75 a</td> </tr> <tr> <td>ifs-full</td> <td>DepreciationRateBiolo used for biological assets. [Refer: Biological assets]</td> <td>disclosure: IAS 41 54 e</td> </tr> <tr> <td>ifs-full</td> <td>Depreci</td> <td>The depreciation rate used for investment property. [Refer: Investment property]</td> <td>disclosure: IAS 40 79 b</td> </tr> <tr> <td>property, plant and equipment</td> <td>The depreciation rate used for property, plant and equipment. [Refer: Property, plant and equ</td> <td>Depreciation, right-of-use assets</td> <td>The amount of depreciation of right-of-use assets. [Refer: Depreciation</td> <td>DerivativeFinancialAssets</td> <td>&t;X instant, debit</td> <td>Derivative financial assets</td> <td>The amount of financial asset</td> <td>ifs-full</td> <td>DerivativeFinancialAssetsHeldForHedging</td> <td>X instant, debit</td> <td>Derivative financial asse</td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>ifs-full</td> <td>DerivativeFinancialAssetsHeldForTrading</td> <td>X instant, de</td> <td>Derivative financial assets; Financial assets at fair value through profit or loss, classified as held for trading</td> <td>common practic</td> <td>financial liabilities</td> <td>The amount of financial liabilities classified as derivative instruments. [Refer: Financial assets; Derivatives</td> <td>DerivativeFinancialLiabilitiesHeldForHedging</td> <td>X instant, credit</td> <td>Derivative financial liabilities held for hedging</td> <td>IAS 1 55</td> </tr> <tr> <td>ifs-full</td> <td>DerivativeFinancialLiabilitiesHeldForTrading</td> <td>X instant, credit</td> <td>I financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading</td> <td>common pra</td> <td>credit</td> <td>Derivative financial liabilities, undiscounted cash flows</td> <td>The amount of contractual undiscounted cash flows</td> <td>ifs-full</td> <td>DerivativeLiabilitiesUsedToMitigateRisksArisingFromAssetsBackingContractsWithinScopeOfIFRS4AndNonderivative contracts within scope of IFRS 4 and non-derivative investment contracts</td> <td>The amount of derivative liabilities used to mitigate</td> <td>Derivatives [member]</td> <td>example: IFRS 4 20E c - Expiry date =<DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>DerivativeLiabilitiesUsedToMitigateRisksArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts</td> <td>> investment contracts</td> <td>The amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of</td> <td>ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifs-full</td> <td>DerivativesAmountContributedToFairValueOfPlanAssets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Derivatives [</td> <td>Derivatives [member]</td> <td>This member stands for financial instruments or other contracts within the scope of IFRS 9 with all thi</td> <td>price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the ca</td> <td>ID="QS0047" REF.END="QE0047"><QUOT.START>underlying<QUOT.END CODE="2019" ID="QE0047" REF.START="QS0047"><QUOT.EI</td> <td>contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Fi</td> <td>6</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionAndCarryingAmountOfIntangibleAssetsMaterialToEntity</td> <td>text</td> <td>financial statements. [Refer: Intangible assets other than goodwill]</td> <td>disclosure: IAS 38 122 b</td> </tr> <tr> <td>ifs-full</td> <td>assets with indefinite useful life supporting assessment of indefinite useful life</td> <td>The description of intangible assets with inde</td> <td>IAS 38 122 a</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingForTransactionRecognisedSeparatelyFromAcquisitionOf recognised separately from acquisition of assets and assumption of liabilities in business combination</td> <td>The description of how</td> <td>combination. [Refer: Business combinations [member]</td> <td>disclosure: IFRS 3 B64 l ii</td> </tr> <tr> <td>ifs-full</td> <td>De decision to use exception in IFRS 13.48, assets</td> <td>The description of the fact that the entity made an accounting policy decision</td> <td>DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Liabilities</td> <td>text</td> <td>Description of accounting polic</td> <td>decision to use the exception in paragraph 48 of IFRS 13 for liabilities.</td> <td>disclosure: IFRS 13 96</td> </tr> <tr> <td>ifs-full</td> <td>accounting policy for available-for-sale financial assets [text block]</td> <td>The description of the entity's accounting policy for availa</td> <td>ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForBiologicalAssetsExpla the entity's accounting policy for biological assets. [Refer: Biological assets]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>accounting policy for borrowing costs [text block]</td> <td>The description of the entity's accounting policy for interest and other cost</td> <td>full</td> <td>DescriptionOfAccountingPolicyForBorrowingsExplanatory</td> <td>text block</td> <td>Description of accounting poli</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForBusinessCombinationsAndGo</td> <td>The description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [mer</td> <td>DescriptionOfAccountingPolicyForBusinessCombinationsExplanatory</td> <td>text block</td> <td>Description of accounting policy</td> <td>Business combinations [member]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccou</td> <td>The description of the entity's accounting policy for cash flows.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs</td> <td>policy for collateral [text block]</td> <td>The description of the entity's accounting policy for collateral.</td> <td>common practice: I</td> <td>text block</td> <td>Description of accounting policy for construction in progress [text block]</td> <td>The description of the entity</td> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForContingentLiabilitiesAndContingentAssetsExplanatory</td> <td>text</td> <td>the entity's accounting policy for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of na</td> <td>DescriptionOfAccountingPolicyForCustomerAcquisitionCostsExplanatory</td> <td>text block</td> <td>Description of accounting po</td> <td>of customers.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForCustu</td> <td>text block</td> <td>The description of the entity's accounting policy for customer loyalty programmes.</td> <td>common practice: I</td> <td>DescriptionOfAccountingPolicyForDecommissioningRestorationAndRehabilitationProvisionsExplanatory</td> <td>text block</td> <td>of the entity's accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, re</td> <td>DescriptionOfAccountingPolicyForDeferredAcquisitionCostsArisingFromInsuranceContractsExplanatory</td> <td>text block</td> <td>of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising</td> <td>DescriptionOfAccountingPolicyForDeferredIncomeTaxExplanatory</td> <td>text block</td> <td>Description of accounting policy for</td> <td>expense (income)</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForI block</td> <td>The description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation exper</td> <td>DescriptionOfAccountingPolicyForDerecognitionOfFinancialInstrumentsExplanatory</td> <td>text block</td> <td>Description of ac</td> <td>derecognition of financial instruments. [Refer: Financial instruments, class [member]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>text block</td> <td>Description of accounting policy for derivative financial instruments and hedging [text block]</td> <td>The des</td> <td>Derivatives [member]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicy</td> <td>text block</td> <td>The description of the entity's accounting policy for derivative financial instruments. [Refer: Financia</td> <td>DescriptionOfAccountingPolicyForDiscontinuedOperationsExplanatory</td> <td>text block</td> <td>Description of accounting polic</td> <td>[Refer: Discontinued operations [member]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>Descriptio</td> <td>discounts and rebates [text block]</td> <td>The description of the entity's accounting policy for discounts and rebates.</td> <td>con</td> <td>text block</td> <td>Description of accounting policy for dividends [text block]</td> <td>The description of the entity's accounting p</td> <td>class of capital.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForEa</td> <td>The description of the entity's accounting policy for earnings per share.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>accounting policy for emission rights [text block]</td> <td>The description of the entity's accounting policy for emission rights.</td> <td></td> <td>DescriptionOfAccountingPolicyForEmployeeBenefitsExplanatory</td> <td>text block</td> <td>Description of accounting policy for e</td> <td>forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment.</td> <td>DescriptionOfAccountingPolicyForEnvironmentRelatedExpenseExplanatory</td> <td>text block</td> <td>Description of accounting</td> <td>expense.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForExceptio description of the entity's accounting policy for exceptional items.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-fu</td> <td>for expenses [text block]</td> <td>The description of the entity's accounting policy for expenses.</td> <td>common practice: IAS 1 11</td> <td>block</td> <td>Description of accounting policy for exploration and evaluation expenditures [text block]</td> <td>The description of</td> <td>disclosure: IFRS 6 24 a</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForFairValueMeasureme</td> <td>the entity's accounting policy for fair value measurement. [Refer: At fair value [member]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>block</td> <td>Description of accounting policy for fee and commission income and expense [text block]</td> <td>The description of</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForFinanceCostsExplanatory</td> <td>accounting policy for finance costs. [Refer: Finance costs]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>p</td> <td>policy for finance income and costs [text block]</td> <td>The description of the entity's accounting policy for finance income and costs.</td> <td>DescriptionOfAccountingPolicyForFinancialAssetsExplanatory</td> <td>text block</td> <td>Description of accounting policy for fina</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForFinancialGuaranteesExpl description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]</td> <td>common practice: IAS 1 1</td> <td>DescriptionOfAccountingPolicyForFinancialInstrumentsAtFairValueThroughProfitOrLossExplanatory</td> <td>text block</td> <td>I</td> <td>entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instrumen</td> <td>DescriptionOfAccountingPolicyForFinancialInstrumentsExplanatory</td> <td>text block</td> <td>Description of accounting policy fi</td> <td>Financial instruments, class [member]</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOf liabilities [text block]</td> <td>The description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities]</td> <td>DescriptionOfAccountingPolicyForForeignCurrencyTranslationExplanatory</td> <td>text block</td> <td>Description of accounting j</td> <td>translation.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForFranch description of the entity's accounting policy for franchise fees.</td> <td>common practice: IAS 1 117 b</td> </tr> <tr> <td>ifs-full</td> <td>policy for functional currency [text block]</td> <td>The description of the entity's accounting policy for the currency of the primary eco</td> <td>DescriptionOfAccountingPolicyForGoodwillExplanatory</td> <td>text block</td> <td>Description of accounting policy for goodwill [t</td> <td>117 b</td> </tr> <tr> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForGovernmentGrants</td> <td>text block</td> <td>D</td> <td>government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Governme</td> <td>DescriptionOfAccountingPolicyForHedgingExplanatory</td> <td>text block</td> <td>Description of accounting policy for hedging [t</td> <td>ifs-full</td> <td>DescriptionOfAccountingPolicyForHeldtomaturityInvestmentsExplanatory</td> <td>text block</td> <td>I</td> <td>policy for held-to-maturity investments. [Refer: Held-to-maturity investments]</td> <td>common practice: IAS 1 117 b - Expiry date</td> <td>DA</td> <td>DescriptionOfAccountingPolicyForImpairmentOfAssetsExplanatory</td> <td>text block</td> <td>Description of accounting policy fo</td> <td>IAS 1 117 b</td> </tr> <tr> <td>DescriptionOfAccountingPolicyForImpairmentOfAssetsExplanatory</td> <td>text block</td> <td>Description of accounting policy fo</td> <td>IAS 1 117 b</td> </tr>

>>common practice: IAS 1 11 / b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForImpairmentOfFinancialAssets

>>The description of the entity's accounting policy for the impairment of financial assets. [Refer: Financial assets]</td> <td>>common pra

>>DescriptionOfAccountingPolicyForImpairmentOfNonfinancialAssetsExplanatory</td> <td>>text block</td> <td>>Description of account

>>impairment of non-financial assets. [Refer: Financial assets]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td>

>>income tax [text block]</td> <td>>The description of the entity's accounting policy for income tax.</td> <td>>common practice: IAS 1 11'

>>Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]</td> <td>>The

>>insurance contracts [member]]</td> <td>>common practice: IAS 1 117 b, disclosure: IFRS 4 37 a - Expiry date <DATE ISO="20210101">20

>>DescriptionOfAccountingPolicyForIntangibleAssetsAndGoodwillExplanatory</td> <td>>text block</td> <td>>Description of accounting

>>and goodwill. [Refer: Intangible assets and goodwill]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>

>>accounting policy for intangible assets other than goodwill [text block]</td> <td>>The description of the entity's accounting policy for in

>> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForInterestIncomeAndExpenseExplanatory</td> <td>>text block</td> <td>

>>policy for income and expense arising from interest.</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>I

>>investment in associates [text block]</td> <td>>The description of the entity's accounting policy for investments in associates. [Refer: As

>>DescriptionOfAccountingPolicyForInvestmentInAssociatesAndJointVenturesExplanatory</td> <td>>text block</td> <td>>Description of

>>for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]]</td> <td>>common practice: IAS :

>>block</td> <td>>Description of accounting policy for investment property [text block]</td> <td>>The description of the entity's accounti

>>full</td> <td>>DescriptionOfAccountingPolicyForInvestmentsInJointVentures</td> <td>>text block</td> <td>>Description of accounting

>>ventures. [Refer: Joint ventures [member]]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>Descriptio

>>Description of accounting policy for investments other than investments accounted for using equity method [text block]</td> <td>>The

>>Investments accounted for using equity method; Investments other than investments accounted for using equity method]</td> <td>>con

>> <td>>text block</td> <td>>Description of accounting policy for issued capital [text block]</td> <td>>The description of the entity's acco

>>DescriptionOfAccountingPolicyForLeasesExplanatory</td> <td>>text block</td> <td>>Description of accounting policy for leases [text

>>lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.</td> <td>>common practice:

>>text block</td> <td>>Description of accounting policy for loans and receivables [text block]</td> <td>>The description of the entity's a

>>ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForMeasuringInventories

>>the entity's accounting policy for measuring inventories. [Refer: Inventories]</td> <td>>disclosure: IAS 2 36 a</td> </tr> <tr> <td>>ifrs-

>>policy for mining assets [text block]</td> <td>>The description of the entity's accounting policy for mining assets. [Refer: Mining assets]

>>DescriptionOfAccountingPolicyForMiningRightsExplanatory</td> <td>>text block</td> <td>>Description of accounting policy for minin

>> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisp

>>policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]</td> <td>>The descr

>>[Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale]</td> <td>>common practice

>>DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleExplanatory</td> <td>>text block</td>

>>description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale. [Refer: Non-current asse

>>DescriptionOfAccountingPolicyForOffsettingOffinancialInstrumentsExplanatory</td> <td>>text block</td> <td>>Description of account

>>offsetting of financial instruments. [Refer: Financial instruments, class [member]]</td> <td>>common practice: IAS 1 117 b</td> </tr> <

>>of accounting policy for oil and gas assets [text block]</td> <td>>The description of the entity's accounting policy for oil and gas assets.

>>DescriptionOfAccountingPolicyForProgrammingAssetsExplanatory</td> <td>>text block</td> <td>>Description of accounting policy fo

>>Programming assets]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyfo

>>equipment [text block]</td> <td>>The description of the entity's accounting policy for property, plant and equipment. [Refer: Property, p

>>DescriptionOfAccountingPolicyForProvisionsExplanatory</td> <td>>text block</td> <td>>Description of accounting policy for provisor

>>IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForReclassificationOffinancialInstrumentsExplanato

>>The description of the entity's accounting policy for the reclassification of financial instruments. [Refer: Financial instruments, class [m

>>DescriptionOfAccountingPolicyForRecognisingDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationT

>>between fair value at initial recognition and transaction price [text block]</td> <td>>The description of the entity's accounting policy for

>>factors (including time) that market participants would take into account when pricing the asset or liability. [Refer: Financial instruments

>>DescriptionOfAccountingPolicyForRecognitionOfRevenue</td> <td>>text block</td> <td>>Description of accounting policy for recognit

>> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForRegulatoryDeferralAccou

>>The description of the entity's accounting policy for regulatory deferral accounts. [Refer: Regulatory deferral account balances [membe

>>DescriptionOfAccountingPolicyForReinsuranceExplanatory</td> <td>>text block</td> <td>>Description of accounting policy for reinsu

>>b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForRepairsAndMaintenanceExplanatory</td> <td>>text block

>>accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]</td> <td>>common practice: IAS 1 117 b</td>

>> <td>>text block</td> <td>>Description of accounting policy for repurchase and reverse repurchase agreements [text block]</td> <td>>.

>>117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForResearchAndDevelopmentExpenseExplanatory</td> <td>>

>>of the entity's accounting policy for research and development expense. [Refer: Research and development expense]</td> <td>>common

>>DescriptionOfAccountingPolicyForRestrictedCashAndCashEquivalentsExplanatory</td> <td>>text block</td> <td>>Description of acco

>>restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]</td> <td>>common practice: IAS 1 117 b</td> </tr>

>>Description of accounting policy for segment reporting [text block]</td> <td>>The description of the entity's accounting policy for segr

>>DescriptionOfAccountingPolicyForServiceConcessionArrangementsExplanatory</td> <td>>text block</td> <td>>Description of account

>>concession arrangements. [Refer: Service concession arrangements [member]]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr>

>>Description of accounting policy for share-based payment transactions [text block]</td> <td>>The description of the entity's accountin

>>employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based

>>[member]]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAccountingPolicyForStrippin

>>description of the entity's accounting policy for waste removal costs that are incurred in mining activity.</td> <td>>common practice: IAS

>> <td>>Description of accounting policy for subsidiaries [text block]</td> <td>>The description of the entity's accounting policy for subsid

>>DescriptionOfAccountingPolicyForTaxesOtherThanIncomeTaxExplanatory</td> <td>>text block</td> <td>>Description of accounting p

>>tax. [Refer: Tax expense other than income tax expense]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>

>>termination benefits [text block]</td> <td>>The description of the entity's accounting policy for termination benefits. [Refer: Termination

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>>[Refer: Trade and other payables]</td> <td>>common practice: IAS 1 117 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfAcco

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>>accounting policy for transactions with non-controlling interests [text block]</td> <td>>The description of the entity's accounting policy

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>> <td>>Description of any other entity's responsibilities for governance of plan</td> <td>>The description of the entity's responsibilities fo

>>board members of the plan. [Refer: Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 139 a iii</td> </tr> <tr> <td>>ifrs-full

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>>when applying IFRS 17. Investment components are the amounts that an insurance contract requires the entity to repay to a policyholder:

>> <td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfApproachUsedToDetermineRiskAdjustmentForNonfinancialRisk</td> <td>>text</td>

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>>Description of asset-liability matching strategies used by plan or entity to manage risk</td> <td>>The description of asset-liability mat

>>swaps, to manage risk. [Refer: Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 146</td> </tr> <tr> <td>>ifrs-full</td> <td>

>> <td>>text</td> <td>>Description of bases of financial statements that have been restated for changes in general purchasing power of fu

>>purchasing power of the functional currency are based on a historical cost approach or a current cost approach in hyperinflationary rep

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[Refer: Cash-generating units [member]]</td> <td> >DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementAssets</td> <td> >text</td> <td> >Description of change in va changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement >ifrs-full</td> <td> >DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementEntitysOwnEquityInstruments</td> <td> >i> >The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of instruments [member]; Income approach [member]; Market approach [member])</td> <td> >disclosure: IFRS 13 93 d</td> </tr> <tr> <td> >t> >Description of change in valuation technique used in fair value measurement, liabilities</td> <td> >The description of a change in valua the fair value measurement of liabilities. 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[Refer: Valuation techniques [member]]</td> <td> >disclosure: IAS 36 134 e ii >text</td> <td> >Description of change of investment entity status</td> <td> >The description of the change of investment entity status. >DescriptionOfChangesInEntitysObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntityManagesAsCapital</td> <td> >text< capital</td> <td> >The description of changes in entity's objectives, policies and processes for managing capital and what the entity man >DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImpairmentRequirementsAndReasonsForT applying impairment requirements and reasons for those changes</td> <td> >The description of changes in the estimation techniques o 7 35G c</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfChangesInExposuresToRisksThatAriseFromContractsWithinScopeOfIFRS IFRS 17 and how they arise</td> <td> >The description of any changes in the exposures to risks that arise from contracts within the scop </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumpt assumptions</td> <td> >The description of changes in the methods and assumptions used in preparing a sensitivity analysis for significa full</td> <td> >DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChangesInRiskExposuresThatAris sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17</td> <td> >The description of the chan within the scope of IFRS 17.</td> <td> >disclosure: IFRS 17 128 c - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> >DescriptionOfChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimatingInputsToThoseMethods</t estimating inputs to those methods</td> <td> >The description of any changes in the methods used to measure contracts within the scoy ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfChangesInMethodsUsedToMeasureRisksT arise from contracts within scope of IFRS 17</td> <td> >The description of any changes in the methods used to measure the risks that ar 01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfChangesInObjectivesPoliciesAndProcessesForManagingRisksThatAr managing risks that arise from contracts within scope of IFRS 17</td> <td> >The description of any changes in the entity's objectives, pol Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfChangesInPlanToSellNon group held for sale</td> <td> >The description of the facts and circumstances leading to the decision to change the plan to sell non-curr for sale [member]]</td> <td> >disclosure: IFRS 5 42</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfChangesInServiceConcession changes in a service concession arrangement. 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[Refer: Credit risk [member]; Maximum exposure to cr >DescriptionOfCollateralPermittedToSellOrRepledgeInAbsenceOfDefaultByOwnerOfCollateral</td> <td> >text</td> <td> >Description of collateral</td> <td> >The description of the terms and conditions associated with the entity's use of collateral permitted to be sold or rep >DescriptionOfComparisonBetweenAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAndMaximumExposureToLossFromInt structured entities and maximum exposure to loss from interests in structured entities</td> <td> >The description of the comparison of exposure to loss from those entities. [Refer: Carrying amount [member]; Unconsolidated structured entities [member]; Maximum exposur >DescriptionOfComplianceWithIFRSsIfAppliedForInterimFinancialReport</td> <td> >text</td> <td> >Description of compliance with IFRS [Refer: IFRSs [member]]</td> <td> >disclosure: IAS 34 19</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfCompositionOfUnderlyin contracts with direct participation features</td> <td> >The description of the composition of the underlying items for contracts with dire contractual terms specify that the policyholder participates in a share of a clearly identified pool of underlying items; (b) the entity expec expects a substantial proportion of any change in the amounts to be paid to the policyholder to vary with the change in fair value of the t 17 111 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfConcentrationsO of insurance risk, including a description of how management determined concentrated concentrations and a description of the shared characteristic i ii - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfConclusionWhyTran evidence of fair value</td> <td> >The description of why the entity concluded that the transaction price was not the best evidence of fair full</td> <td> >DescriptionOfContractualAgreementOrStatedPolicyForChargingNetDefinedBenefitCost</td> <td> >text</td> <td> >Descri agreement or stated policy for charging the net defined benefit cost, or the fact that there is no such policy, for an entity participating in between entities under common control [member]]</td> <td> >disclosure: IAS 19 149 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >Descrip the non-cash conversion of debt to equity.</td> <td> >example: IAS 7 44 </td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfCriteria allocation approach</td> <td> >The description of the criteria in paragraphs 53 and 69 of IFRS 17 that have been satisfied when an entity simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.</td> <td> >disclosure: IFRS 17 97 a >DescriptionOfCriteriaUsedToDistinguishInvestmentPropertyFromOwnerOccupiedPropertyAndFromPropertyHeldSaleInOrdinaryCourseC from property held for sale in ordinary course of business</td> <td> >The description of the criteria used to distinguish investment prop as investment property is difficult. 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[Refer: Defined benefit plans that share risks between entities under common control [member]]</td> <td> >DescriptionOfCrossreferenceToDisclosuresPresentedOutsideInterimFinancialStatements</td> <td> >text</td> <td> >Description of cro presented outside interim financial statements.</td> <td> >disclosure: IAS 34 16A</td> </tr> <tr> <td> >ifrs-full</td> <td> >Description(information is displayed</td> <td> >The description of the currency in which the entity's supplementary information is displayed.</td> <td> <td> >text</td> <td> >Description of current and former way of aggregating assets</td> <td> >The description of the current and former since the previous estimate of the cash-generating unit–s recoverable amount (if any). [Refer: Cash-generating units [member]]</td>

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>DescriptionOfHowEffectOnFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternat
one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets</td> <td>>The descripti
alternative assumptions was calculated.</td> <td>>disclosure: IFRS 13 93 h ii</td> </tr> <tr> <td>i-frs-full</td> <td>
>DescriptionOfHowEffectOnFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternat
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instruments due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated. [R
>DescriptionOfHowEffectOnFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternat
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possible alternative assumptions was calculated.</td> <td>>disclosure: IFRS 13 93 h ii</td> </tr> <tr> <td>i-frs-full</td> <td>>Descrip
maximum economic benefit available</td> <td>>The description of how the entity determined the maximum economic benefit available in
combination of both. [Refer: Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 141 c iv</td> </tr> <tr> <td>i-frs-full</td> <td>
>DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordanceWithIFRS13As
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>example: IFRS 13 IE65 d, example: IFRS 13 93 g</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfHowEntityDeterminedThatThird
>text</td> <td>>Description of how entity determined that third-party information used in fair value measurement was developed in acc
information, such as broker quotes or pricing services, used in the fair value measurement of the entity's own equity instruments was de
13 93 g</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasur
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>determined which structured entities it sponsored</td> <td>>The description of how the entity has determined which structured entitie
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>DescriptionOfHowEntityDeterminesEconomicRelationshipBetweenHedgedItemAndHedgingInstrumentForPurposeOfAssessingHedgeEffi
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<tr> <td>i-frs-full</td> <td>>DescriptionOfHowEntityEstablishesHedgeRatioAndWhatSourcesOfHedgeIneffectivenessAre</td> <td>>te:
of how the entity establishes the hedge ratio and what are the sources of hedge ineffectiveness. Hedge ratio is the relationship between
hedge ineffectiveness]</td> <td>>disclosure: IFRS 7 22B c</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfHowEntityManagesLi
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how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently res
hedging relationships that it frequently resets.</td> <td>>disclosure: IFRS 7 23C b ii</td> </tr> <tr> <td>i-frs-full</td> <td>>Descripti
>Description of how forward-looking information has been incorporated into determination of expected credit losses</td> <td>>The des
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>The description of how an insurer determined that it did not engage in significant activity unconnected with insurance, including what
<tr> <td>i-frs-full</td> <td>>DescriptionOfHowIssueCostsNotRecognisedAsExpenseWereRecognisedForTransactionRecognisedSeparat
not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities
recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinatio
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Financial instruments, class [member]]</td> <td>>disclosure: IFRS 7 B8 a</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfHowTh
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assets.</td> <td>>example: IFRS 13 IE64 b, example: IFRS 13 92</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfHowThirdparty
third-party information was taken into account when measuring fair value, entity's own equity instruments</td> <td>>The description of
when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]</td> <td>>exar
>DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueLiabilities</td> <td>>text</td> <td>>Descripti
party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when meas
>DescriptionOfIdentificationOfFinancialStatementsToWhichSeparateFinancialStatementsRelate</td> <td>>text</td> <td>>Description o
financial statements to which separate financial statements relate.</td> <td>>disclosure: IAS 27 17</td> </tr> <tr> <td>i-frs-full</td>
>description of the identity of the rate regulator(s). A rate regulator is an authorised body that is empowered by statute or regulation to €
including the entity's own governing board, if that body is required by statute or regulation to set rates both in the interest of the cu
<td>>DescriptionOfImpactOfRateRegulationOnCurrentAndDeferredTax</td> <td>>text</td> <td>>Description of impact of rate regulati
regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subje
>DescriptionOfInformationAboutSurplusOrDeficitOfMultiemployerPlan</td> <td>>text</td> <td>>Description of information about surpl
employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State c
>DescriptionOfInformationWhereFairValueDisclosuresNotRequired</td> <td>>text</td> <td>>Description of fact that fair value informa
value information has not been disclosed because the fair value of instruments cannot be measured reliably.</td> <td>>disclosure: IFRS
>DescriptionOfInitialApplicationOfStandardsOrInterpretations</td> <td>>text block</td> <td>>Disclosure of initial application of standa
>disclosure: IAS 8 28</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfInputsToOptionPricingModelShareOptionsGranted</td> <td><tr>
>option pricing model for share options granted. [Refer: Option pricing model [member]]</td> <td>>disclosure: IFRS 2 47 a i</td> </tr> <tr>
>used in fair value measurement, assets</td> <td>>The description of inputs used in the fair value measurement of assets. Inputs are the
particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation te
>DescriptionOfInputsUsedInFairValueMeasurementEntitysOwnEquityInstruments</td> <td>>text</td> <td>>Description of inputs used
the entity's own equity instruments. Inputs are the assumptions that market participants would use when pricing the entity's own equity
(such as a pricing model) and the risk inherent in the inputs to the valuation technique.</td> <td>>disclosure: IFRS 13 93 d</td> </tr> <tr>
>inputs used in fair value measurement, liabilities</td> <td>>The description of inputs used in the fair value measurement of liabilities. Ir
risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs
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internal credit ratings process</td> <td>>The description of the entity's process for internal credit ratings. [Refer: Internal credit grade
date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfInternalReportingProcedures
discussing and assessing fair value measurements, assets</td> <td>>The description of the internal reporting procedures in place (for €
group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.</td> <td>>exampl
>DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsEntitysOwnEquityInstruments</td> <td>>tc
equity instruments</td> <td>>The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing
entity's fair value measurement valuation policies and procedures for the entity's own equity instruments. [Refer: Entity's own equity ins
>DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsLiabilities</td> <td>>text</td> <td>>D
of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discus
policies and procedures for liabilities.</td> <td>>example: IFRS 13 IE65 a iii, example: IFRS 13 93 g</td> </tr> <tr> <td>i-frs-full</td> <td>
>DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOffHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableIn
how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets</td> <td>>The descripti
unobservable inputs on the fair value measurement of assets. [Refer: Disclosure of significant unobservable inputs used in fair value mea
>DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOffHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableIn
unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, enti
magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of the entity's own equity instrument
13 93 h i</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOffHowTheyMightMa
interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on f
might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of liabilities. [Refer: Disclosur
</tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModel</td> <td><td>
description of investment property measured at cost or in accordance with IFRS 16 within the fair value model, because the entity cannot
>DescriptionOfInvestmentPropertyWhereFairValueInformationIsUnreliableCostModel</td> <td>>text</td> <td>>Description of investme
the cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]</td> <td>>disclosure: IAS 40 79 €
>DescriptionOfInvestmentsInEquityDesignatedAsMeasuredAtFairThroughOtherComprehensiveIncome</td> <td>>text</td> <td>>Descr
the investments in equity instruments that have been designated at fair value through other comprehensive income. [Refer: Other comp
>DescriptionOfJudgementsAndChangesInJudgementsThatSignificantlyAffectDeterminationOfAmountAndTimingOfRevenueFromContract
determination of amount and timing of revenue from contracts with customers</td> <td>>The description of the judgements, and chang
[Refer: Revenue from contracts with customers]</td> <td>>disclosure: IFRS 15 123</td> </tr> <tr> <td>i-frs-full</td> <td>>Descriptio
judgements made by management in applying aggregation criteria for operating segments</td> <td>>The description of judgements ma
>disclosure: IFRS 8 22 aa</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfJudgementsMadeInDeterminingAmountOfCostsToObtai
or fulfil contracts with customers</td> <td>>The description of the judgements made in determining the amount of the costs to obtain o
IFRS 15 127 a</td> </tr> <tr> <td>i-frs-full</td> <td>>DescriptionOfJustificationForUsingGrowthRateThatExceedsLongtermAverageGro
<td>>The description of the justification for using any growth rate to extrapolate cash flow projections that exceeds the long-term averag
generating unit (group of units) is dedicated. [Refer: Cash-generating units [member]]</td> <td>>disclosure: IAS 36 134 d iv</td> </tr>
<td>>Description of key assumptions on which management has based cash flow projections</td> <td>>The description of key assumpti
generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [R
<td>>DescriptionOfKeyAssumptionsOnWhichManagementHasBasedDeterminationOfFairValueLessCostsOfDisposal</td> <td>>text</td>
>description of key assumptions on which management has based its determination of fair value less costs of disposal for a cash-generati
Cash-generating units [member]]</td> <td>>disclosure: IAS 36 134 e i, disclosure: IAS 36 130 f iii</td> </tr> <tr> <td>i-frs-full</td> <td>
>level of fair value hierarchy within which fair value measurement is categorised</td> <td>>The description of the level of the fair value h

<QUOT.START CODE="2018" ID="QS0048" REF.END="QE0048"></QUOT.START>costs of disposal<QUOT.END CODE="2019" ID="QE0048"></QUOT.END>
>disclosure: IAS 36 134 e iiA, disclosure: IAS 36 130 f i</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemInStatementOfComprehensiveIncomeWhichGainOrLossAsResultOfRe
preparing sensitivity analysis for actuarial assumptions</td><td>>The description of the limitations of the methods used in preparing a
b</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemInStatementOfComprehensiveIncomeWhichGainOrLossAsResultOfRe
income in which gain or loss as result of remeasuring to fair value equity interest is recognised</td><td>>The description of the line item
interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]</td><td>>disc
>DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesReclassificationAdjustments</td><td>>text</td><td>>Descri
item in the statement of comprehensive income that includes the reclassification adjustments. Reclassification adjustments are amounts
</td><td>>disclosure: IFRS 7 24C b v</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemInStatementOfComprehensiveIncc
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ii, disclosure: IFRS 7 24C b iii</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemInStatementOfFinancialPositionThatInclude
>The description of the line item in the statement of financial position that includes the hedged item. [Refer: Hedged items [member]]</t
>DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgingInstrument</td><td>>text</td><td>>Description of line it
financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]</td><td>>disclosure: IFRS 7 24A b</td>
>DescriptionOfLineItemsForAcquisitionRelatedCostsRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOfAsset
income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets a
for amounts of acquisition-related costs recognised as expense for transactions recognised separately from the acquisition of assets and
expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination]</td><td>
>DescriptionOfLineItemsInFinancialStatementsForAmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAn
recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination</td><td>
the acquisition of assets and assumption of liabilities in business combinations are included. [Refer: Business combinations [member]; Ar
</td><td>>disclosure: IFRS 3 B64 l iii</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemsInOtherComprehensiveIncomeWl
comprehensive income where gains (losses) are recognised, fair value measurement, assets</td><td>>The description of the line item(s
fair value [member]; Other comprehensive income)</td><td>>disclosure: IFRS 13 93 e ii</td></tr><tr><td>>ifrs-full</td><td>
>DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValueMeasurementEntitysOwnEquityInstru
measurement, entity's own equity instruments</td><td>>The description of the line item(s) in other comprehensive income in which the
[member]; Entity's own equity instruments [member]; Other comprehensive income]</td><td>>disclosure: IFRS 13 93 e ii</td></tr><tr>
>DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValueMeasurementLiabilities</td><td>>te
liabilities</td><td>>The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for l
13 93 e ii</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemsInProfitOrLossInWhichGainLossOnCessationOfConsolidationC
consolidation of subsidiaries is recognised</td><td>>The description of line item(s) in profit or loss in which gain (loss) on cessation of (
block); Subsidiaries [member]]</td><td>>disclosure: IFRS 12 9B c</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemsInPr
or loss where gains (losses) are recognised, fair value measurement, assets</td><td>>The description of the line item(s) in profit or loss
>disclosure: IFRS 13 93 e i</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecogn
gains (losses) are recognised, fair value measurement, entity's own equity instruments</td><td>>The description of the line item(s) in p
[Refer: Entity's own equity instruments [member]]</td><td>>disclosure: IFRS 13 93 e i</td></tr><tr><td>>ifrs-full</td><td>>Desc
>Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities</td><td>>The descrip
[Refer: At fair value [member]]</td><td>>disclosure: IFRS 13 93 e i</td></tr><tr><td>>ifrs-full</td><td>>
>DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForAssetsHeldAtEndOfPerio
attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement</td><td>>I
measured at fair value that are attributable to the change in unrealised gains (losses) relating to those assets held at the end of the rep
>DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstru
where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are re
recognised in profit or loss are reported for the entity's own equity instruments measured at fair value that are attributable to the chang
Entity's own equity instruments [member]]</td><td>>disclosure: IFRS 13 93 f</td></tr><tr><td>>ifrs-full</td><td>>
>DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPe
attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement</td><td>>li
liabilities measured at fair value that are attributable to the change in unrealised gains (losses) relating to those liabilities held at the en
>DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreIncluded</td><td>>td
loss are included</td><td>>The description of line item(s) of the statement of comprehensive income in which impairment losses recogn
>disclosure: IAS 36 126 a</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhich
comprehensive income in which impairment losses recognised in profit or loss are reversed</td><td>>The description of line item(s) of
(reversal of impairment loss) recognised in profit or loss</td><td>>disclosure: IAS 36 126 b</td></tr><tr><td>>ifrs-full</td><td>>
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relation to structured entities are recognised</td><td>>The description of the line items in the statement of financial position in which
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statement of financial position that include the lease liabilities. [Refer: Lease liabilities]</td><td>>disclosure: IFRS 16 47 b</td></tr><tr>
<td>>Description of line items in statement of financial position which include right-of-use assets</td><td>>The description of the line i
47 a ii</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfLinkBetweenReimbursementRightAndRelatedObligation</td><td>>text<,
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>description of the major assumptions made concerning future events that may affect the amount required to settle a contingent liability
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provisions</td><td>>The description of the major assumptions made concerning future events that may affect the amount required to s
>DescriptionOfManagementsApproachToDeterminingValuesAssignedToKeyAssumptions</td><td>>text</td><td>>Description of mana
determining the value (or values) assigned to key assumptions, whether those value(s) reflect past experience or, if appropriate, are cons
Key assumptions are those to which the unita ™s (group of unitsa ™) recoverable amount is most sensitive.</td><td>>disclosure: IAS 3
>DescriptionOfManagingLiquidityRisk</td><td>>text block</td><td>>Disclosure of how entity manages liquidity risk [text block]</td>
</tr><tr><td>>ifrs-full</td><td>>DescriptionOfMaterialReconcilingItems</td><td>>text</td><td>>Description of material reconcilin
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description of the maximum term of options granted for a type of share-based payment arrangement that existed at any time during the
based payment arrangements [member]]</td><td>>disclosure: IFRS 2 45 a</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfMeas
basis for non-controlling interest in acquiree recognised at acquisition date</td><td>>The description of the measurement basis for a n
100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]; Non-controlling inte
>DescriptionOfMeasurementDifferencesForFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgree
netting arrangements or similar agreements</td><td>>The description of any measurement differences for financial assets that are off
>disclosure: IFRS 7 B42</td></tr><tr><td>>ifrs-full</td><td>>DescriptionOfMeasurementDifferencesForFinancialLiabilitiesSubjectTo
differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements</td><td>>The (r
arrangement or similar agreement. [Refer: Financial liabilities]</td><td>>disclosure: IFRS 7 B42</td></tr><tr><td>>ifrs-full</td><td>>
settlement for share-based payment arrangement</td><td>>The description of the method of settlement (for example, whether in cash
types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]</td>
>DescriptionOfMethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilitysCreditRiskInOtherComprehensiveIncomeW
to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge acco
the effects of changes in a financial liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch
must include a detailed description of the economic relationship described between the characteristics of the liability and the characteri
the liability's credit risk. [Refer: Credit risk [member]; Financial instruments, class [member]; Other comprehensive income]</td><td>>d
>DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions</td><td>>text</td><td>>Descrip
methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumption:
>DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinS
risk exposures that arise from contracts within scope of IFRS 17</td><td>>The description of the methods and assumptions used in pre
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methods used to develop and substantiate unobservable inputs used in fair value measurement, assets</td><td>>The description of the
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develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments</td><td>>The descripti
equity instruments. [Refer: Entity's own equity instruments [member]]</td><td>>example: IFRS 13 IE65 e, example: IFRS 13 93 g</td><td>
>DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementLiabilities</td><td>>text</td>
<td>>The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of li
>DescriptionOfMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimatingInputsToThoseMethods</td><td>>te
methods</td><td>>The description of the methods used to measure contracts within the scope of IFRS 17 and the processes for estimat
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assets declared for distribution to owners before financial statements authorised for issue</td><td>>The description of methods used t
reporting period but before the financial statements are authorised for issue. [Refer: Non-cash assets declared for distribution to owners
>DescriptionOfMethodsUsedToMeasureRisksThatAriseFromContractsWithinScopeOfIFRS17</td><td>>text</td><td>>Description of m
measure the risks that arise from contracts within the scope of IFRS 17.</td><td>>disclosure: IFRS 17 124 b - Effective <DATE ISO="202
>DescriptionOfMethodsUsedToRecogniseRevenueFromContractsWithCustomers</td><td>>text</td><td>>Description of methods use
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>text</td><td>>Description of method to recognise insurance acquisition cash flows when using premium allocation approach</td><td>
flows applying paragraph 59(a) of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that s
insurance acquisition cash flows, insurance contracts liability (asset)]</td><td>>disclosure: IFRS 17 97 c - Effective <DATE ISO="202101
>DescriptionOfMethodUsedAndAssumptionsMadeToIncorporateEffectsOfExpectedEarlyExerciseShareOptionsGranted</td><td>>text</td>
>granted</td><td>>The description of the method used and the assumptions made to incorporate the effects of exercising granted shar
>DescriptionOfMethodUsedToDetermineAmortisationOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers</td><td>>td
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>The description of the nature of accounting errors in prior periods.</td><td>>disclosure: IAS 8 49 a</td></tr><tr><td>>ifrs-full</td><td>>

>DescriptionOfNatureAndAmountOfAnyMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNoncontrollingInterest particular assets, liabilities, non-controlling interests or items of consideration</td> <td>The description of the nature of the measure accounting for a business combination is incomplete. [Refer: Non-controlling interests; Measurement period adjustments recognised for IFRS 3 B67 a iii</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureAndAmountOfChangeInAccountingEstimate</td> <td>>the changes in accounting estimates that have effects in the current period or are expected to have effects in future periods.</td> <td>>dis</td> >DescriptionOfNatureAndAmountOfChangeInEstimateDuringFinalInterimPeriod</td> <td>>text</td> <td>>Description of nature and an amount reported in an interim period that is changed significantly during the final interim period of the financial year.</td> <td>>dis</td> >text</td> <td>>Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements</td> <td>>security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]; Assets obtained by taking p> >ifrs-full</td> <td>>DescriptionOfNatureAndEffectOfAnyAsymmetricalAllocationsToReportableSegments</td> <td>>text</td> <td>>Des of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment withou</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureAndExtentOfGovernmentGrantsForAgriculturalActivityRecognisedInFina financial statements</td> <td>>The description of the nature and extent of government grants for agricultural activity recognised in the full</td> <td>>DescriptionOfNatureAndExtentOfGovernmentGrantsRecognisedInFinancialStatements</td> <td>>text</td> <td>>Descri of government grants recognised in the financial statements. [Refer: Government grants]</td> <td>>disclosure: IAS 20 39 b</td> </tr> and extent of rate-regulated activity</td> <td>>The description of the nature and extent of the rate-regulated activity. [Refer: Rate-regul>DescriptionOfNatureAndExtentOfSignificantRestrictionsOnTransferOfFundsToParent</td> <td>>text</td> <td>>Description of nature restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on the ability of other entities to transfer IFRS 12 19D a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureAndExtentToWhichProtectiveRightsOfNoncontrollingInteres nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets a can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group (such as when a parent is ab either to access the assets or to settle the liabilities of a subsidiary). Protective rights are rights designed to protect the interest of the p Subsidiaries [member]]</td> <td>>disclosure: IFRS 12 13 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureAndFinancialE nature and financial effect of business combinations after reporting period before statements authorised for issue</td> <td>>The descri are authorised for issue. [Refer: Business combinations [member]]</td> <td>>disclosure: IFRS 3 59 b</td> </tr> <tr> <td>>ifrs-full</td> and financial effect of business combinations during period</td> <td>>The description of the nature and financial effect of business com</td> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureAndPurposeOfReservesWithinEquity</td> <td>>text</td> <td>>Description of nature reserves</td> <td>>disclosure: IAS 1 79 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfActivitiesOfBiologicalAssets involving biological assets. [Refer: Biological assets]</td> <td>>disclosure: IAS 41 46 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>Descri nature of assets with significant risk of material adjustments within next financial year</td> <td>>The description of the nature of asset: the next financial year.</td> <td>>disclosure: IAS 1 125 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfBenefitsProvid benefits provided by a defined benefit plan (for example, final salary defined benefit plan or contribution-based plan with guarantee). [Re>DescriptionOfNatureOfChangeInAccountingPolicy</td> <td>>text</td> <td>>Description of nature of change in accounting policy</td> <td>>disclosure: IAS 8 28 c</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfChangesFromPriorPeriodsInMeasur>text</td> <td>>Description of nature of changes from prior periods in measurement methods used to determine reported segment prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on t> >ifrs-full</td> <td>>DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue</td> <td>>text</td> <td>>Description of nature of class the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value l>DescriptionOfNatureOfClassOfEntitysOwnEquityInstrumentsMeasuredAtFairValue</td> <td>>text</td> <td>>Description of nature of equity instruments being measured at fair value, including the characteristics of the items being measured, that are taken into account v IFRS 13 IE64 a, example: IFRS 13 92</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfClassOfLiabilitiesMeasuredAtFairVa of the class of liabilities being measured at fair value, including the characteristics of the items being measured, that are taken into acco</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfContingentAssets</td> <td>>text</td> <td>>Description of nature of conting only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the entity's control.</td> <td>>discl nature of counterparty</td> <td>>The description of the nature of the party to a transaction other than the entity.</td> <td>>example: 01-01</DATE></td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmen segments' assets and entity's assets</td> <td>>The description of the nature of the differences between measurements of the reportabl assets that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]</td> <td>>DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsLiabilitiesAndEntitysLiabilities</td> <td>>text</td> <td>> description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities. The understanding of the reported segment information. [Refer: Reportable segments [member]]</td> <td>>disclosure: IFRS 8 27 d</td> </tr> >DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsProfitsOrLossesAndEntitysProfitOrLossBeforeIncomeI of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations</td> <td>>entity's profit or loss before income tax expense or income and discontinued operations. Those differences could include accounting poli information. [Refer: Discontinued operations [member]; Reportable segments [member]]</td> <td>>disclosure: IFRS 8 27 b</td> </tr> <tr> <td>> nature of entity's operations and principal activities</td> <td>>The description of the nature of the entity's operations and principal acti>DescriptionOfNatureOfEntitysRelationshipWithAssociate</td> <td>>text</td> <td>>Description of nature of entity's relationship with i activities of the associate and whether they are strategic to the entity's activities). [Refer: Associates [member]]</td> <td>>disclosure: If>text</td> <td>>Description of nature of entity's relationship with joint operation</td> <td>>The description of the nature of the entity' strategic to the entity's activities). [Refer: Joint operations [member]]</td> <td>>disclosure: IFRS 12 21 a ii</td> </tr> <tr> <td>>ifrs-ful relationship with joint venture</td> <td>>The description of the nature of the entity's relationship with a joint venture (for example, des [member]]</td> <td>>disclosure: IFRS 12 21 a ii</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfFinancialStatements</t (for example, whether the financial statements are of an individual entity or a group of entities).</td> <td>>disclosure: IAS 1 51 b, disclo>DescriptionOfNatureOfGoodsOrServicesThatEntityHasPromisedToTransfer</td> <td>>text</td> <td>>Description of nature of goods o promised to transfer to customers.</td> <td>>disclosure: IFRS 15 119 c</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureO</td> <td>>The description of the nature of the impending change or changes in accounting policy due to a new IFRS that has been issued but>DescriptionOfNatureOfIndividualAsset</td> <td>>text</td> <td>>Description of nature of individual asset</td> <td>>The description loss</td> <td>>disclosure: IAS 36 130 c i</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfInterestInFunds</td> <td>>the decommissioning, restoration and environmental rehabilitation funds.</td> <td>>disclosure: IFRIC 5 11</td> </tr> <tr> <td>>ifrs-full</td> <td>>text</td> <td>>Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within sco contracts within the scope of IFRS 4.</td> <td>>disclosure: IFRS 4 39C a - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> >DescriptionOfNatureOfLiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear</td> <td>>text</td> <td>>Descri nature of liabilities that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of the>DescriptionOfNatureOfMainAdjustmentsThatWouldMakeHistoricalSummariesOrComparativeInformationPresentedInAccordanceWithPre or comparative information presented in accordance with previous GAAP comply with IFRSs</td> <td>>The description of the nature of r with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]</td> <td>>disclosure: IFRS 1 22 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>necessary adjustments to provide comparative information</td> <td>>The description, when it is impracticable to reclassify comparative 42 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfNonadjustingEventAfterReportingPeriod</td> <td>>text</td> <td>>The description after the reporting period. [Refer: Non-adjusting events after reporting period [member]]</td> <td>>disclosure: IAS 10 21 a</td> </tr> >DescriptionOfNatureOfNoncashAssetsHeldForDistributionToOwnersDeclaredBeforeFinancialStatementsAuthorisedForIssue</td> <td>> for issue</td> <td>>The description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after th</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfObligationContingentLiabilities</td> <td>>text</td> <td>>Description of nat Contingent liabilities [member]]</td> <td>>disclosure: IAS 37 86</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfObliga business combination</td> <td>>The description of the nature of the obligation for contingent liabilities recognised in a business combi B64 j, disclosure: IFRS 3 B64 j i</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfObligationOtherProvisions</td> <td>>te provisions. [Refer: Other provisions]</td> <td>>disclosure: IAS 37 85 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOf presentation</td> <td>>The description of the nature of reclassifications or changes in presentation.</td> <td>>disclosure: IAS 1 41 a c nature of regulatory rate-setting process</td> <td>>The description of the nature of the regulatory rate-setting process.</td> <td>>dis>Description of nature of related party relationship</td> <td>>The description of the nature of the related party relationships. [Refer: R>DescriptionOfNatureOfRelationshipBetweenTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntiretyAndAssociatedLiabiliti their entirety and associated liabilities</td> <td>>The description of the nature of the relationship between transferred financial assets entity's use of the transferred assets. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial>DescriptionOfNatureOfRelationshipWithSubsidiaryWhereParentHasDirectlyOrIndirectlyLessThanHalfOfVotingPower</td> <td>>text</td> <td>> holds less than half of voting rights</td> <td>>The description of significant judgements and assumptions made when the entity determ</td> >ifrs-full</td> <td>>DescriptionOfNatureOfRisksBeingHedged</td> <td>>text</td> <td>>Description of nature of risks being hedge ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNatureOfVoluntaryChangeInAccountingPol a voluntary change in accounting policy.</td> <td>>disclosure: IAS 8 29 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNoncun disposal group held for sale which were sold or reclassified</td> <td>>The description of non-current assets or disposal groups that hav classified as held for sale [member]]</td> <td>>disclosure: IFRS 5 41 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfNonfinanc quantities of biological assets and output of agricultural produce</td> <td>>The description of non-financial measures, or estimates, of t 46 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfObjectivesPoliciesAndProcessesForManagingRisk</td> <td>>text</td> <td>>The managing the risks that arise from financial instruments. [Refer: Financial instruments, class [member]]</td> <td>>disclosure: IFRS 7 33>DescriptionOfObjectivesPoliciesAndProcessesForManagingRisksArisingFromInsuranceContractsAndMethodsUsedToManageThoseRisks methods used to manage those risks</td> <td>>The description of the entity's objectives, policies and processes for managing the risks</td> <td>>disclosure: IFRS 4 39 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>>ifrs-full</td> <td>>Descri>Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17</td> <td>>The de</td> <td>>disclosure: IFRS 17 124 b - Effective <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>>ifrs-full</td> <td>> returns, refunds and other similar obligations</td> <td>>The description of obligations for returns, refunds and other similar obligation>DescriptionOfOptionLifeShareOptionsGranted</td> <td>>X.XX duration</td> <td>>Option life, share options granted</td> <td>>The c>DescriptionOfOptionPricingModelShareOptionsGranted</td> <td>>text</td> <td>>Description of option pricing model, share options c</td> <td>>disclosure: IFRS 2 47 a i</td> </tr> <tr> <td>>ifrs-full</td> <td>>DescriptionOfOtherAccountingPoliciesRelevantToUndersta financial statements [text block]</td> <td>>The description of accounting policies relevant to an understanding of financial statements.>DescriptionOfOtherEquityInterest</td> <td>>text</td> <td>>Description of rights, preferences and restrictions attaching to category to a category of equity interest by an entity without share capital. [Refer: Share capital [member]; Other equity interest]</td> <td>>discl>text</td> <td>>Description of other information used to assess credit quality</td> <td>>The description of the information used to ass

disclose. [Refer: Credit risk [member]]</td> <td>example: IFRS 17 C33 d - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, exa

>DescriptionOfOtherInputsToOptionsPricingModelShareOptionsGranted</td> <td>text</td> <td>Description of other inputs to option

entity does not disclose separately. [Refer: Option pricing model [member]]</td> <td>disclosure: IFRS 2 47 a i</td> </tr> <tr> <td>i>frs:

transactions that are collectively significant</td> <td>The description of transactions with government that has control, joint control or

that are collectively, but not individually, significant.</td> <td>disclosure: IAS 24 26 b ii</td> </tr> <tr> <td>i>frs-full</td> <td>Descr

performance obligations to arrange for another party to transfer goods or services</td> <td>The description of the performance obliga

>disclosure: IFRS 15 119 c</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss</td> <td>

expected to affect profit or loss for cash flow hedges. [Refer: Cash flow hedges [member]]</td> <td>disclosure: IFRS 7 23 a - Expiry date

>DescriptionOfPeriodsWhenCashFlowsExpectedToOccur</td> <td>text</td> <td>Description of periods when cash flows expected to

[member]]</td> <td>disclosure: IFRS 7 23 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</

curtailments and settlements</td> <td>The description of defined benefit plan amendments, curtailments and settlements. [Refer: Defi

>DescriptionOfPoliciesForDisposingOfAssetsNotReadilyConvertibleIntoCashOrForUsingThemInItsOperations</td> <td>text block</td>

enhancement [text block]</td> <td>The description of the policies for disposal, or for use in operations, of assets obtained by the entity

assets are not readily convertible into cash. [Refer: Guarantees [member]]</td> <td>disclosure: IFRS 7 38 b</td> </tr> <tr> <td>i>frs-l

>text block</td> <td>Description of policy for determining contribution of defined benefit plans that share risks between entities unde

defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]</td> <td>disclo

>DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredAssets</td> <td>text</td> <td>Descri

policy for determining when transfers of assets between levels of the fair value hierarchy are deemed to have occurred. The policy about

IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfPolicyForDetermin

policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments</td> <td>The desc

deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for trans

disclosure: IFRS 13 95</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDe

deemed to have occurred, liabilities</td> <td>The description of the policy for determining when transfers of liabilities between levels

transfers into the levels as for transfers out of the levels.</td> <td>disclosure: IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS

>text</td> <td>Description of practical expedients used when applying IFRS 15 retrospectively</td> <td>The description of the pract

>i>frs-full</td> <td>DescriptionOfPresentationCurrency</td> <td>text</td> <td>Description of presentation currency</td> <td>The

53</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfPrimaryReasonsForBusinessCombination</td> <td>text</td> <td>Descript

Business combinations [member]]</td> <td>disclosure: IFRS 3 B64 d</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfProcessFo

measurements, assets</td> <td>The description of the process for analysing changes in the fair value measurements of assets from pe

>DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsEntitiesOwnEquityInstruments</td> <td>text</td> <td>Descrip

process for analysing changes in the fair value measurements of the entity's own equity instruments from period to period. [Refer: Entity

>DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsLiabilities</td> <td>text</td> <td>Description of process for a

measurements of liabilities from period to period.</td> <td>example: IFRS 13 IE65 c, example: IFRS 13 93 g</td> </tr> <tr> <td>i>frs-fi

description of credit rating agencies used to evaluate the credit quality of the entity's financial assets. [Refer: Financial assets]</td> <td

ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonForChangeInFunctionalCurrency</

in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity oper

>DescriptionOfReasonForChangeInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis</td> <td>text</td> <td>Description

changes in the methods and assumptions used in preparing a sensitivity analysis for types of market risk to which the entity is exposed.

>DescriptionOfReasonForDisposingOfInvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncome</td> <

comprehensive income</td> <td>The description of the reason for disposing of investments in equity instruments that the entity has di

other comprehensive income [member]]</td> <td>disclosure: IFRS 7 11B a</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReas

reason for reassessment whether insurer's activities are predominantly connected with insurance</td> <td>The description of the reas

i - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonForReclassifi

<td>The description of the reason for the reclassifications or changes in presentation.</td> <td>disclosure: IAS 1 41 c</td> </tr> <tr>

reason for using longer or shorter reporting period</td> <td>The description of the reason for using a longer or shorter reporting peri

year.</td> <td>disclosure: IAS 1 36 a</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonForUsingPresentationAlternative<

the irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument that is not held for tra

b</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonOfDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost</td> <td>

the reason for the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]</td> <td>di

>DescriptionOfReasonsAndFactorsWhyAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInC

value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented</td> <td>The descr

attributable to changes in credit risk does not faithfully represent those changes. [Refer: Credit risk [member]; Financial assets; Financi

>DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementAssets</td> <td>text</td> <td>Description of r

in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation techn

IFRS 13 93 d</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasur

measurement, entity's own equity instruments</td> <td>The description of the reasons for a change in valuation technique (for exampl

measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Mar

>DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementLiabilities</td> <td>text</td> <td>Description

change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuat

>disclosure: IFRS 13 93 d</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForChangeInValuationTechniqueUsedToMeasu

fair value less costs of disposal</td> <td>The description of the reasons for a change in valuation technique used to measure fair value

</tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForChangeOfInvestmentEntityStatus</td> <td>text</td> <td>Description o

[Refer: Disclosure of investment entities [text block]]</td> <td>disclosure: IFRS 12 9B</td> </tr> <tr> <td>i>frs-full</td> <td>Descrip

<td>Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions</t

significant actuarial assumptions. [Refer: Actuarial assumptions [member]]</td> <td>disclosure: IAS 19 145 c</td> </tr> <tr> <td>i>frs

>DescriptionOfReasonsForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChangesInRiskExposuresThatAriseI

preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17</td> <td>The description

arise from contracts within the scope of IFRS 17.</td> <td>disclosure: IFRS 17 128 c - Effective <DATE ISO="20210101">2021-01-01</DA

>DescriptionOfReasonsForChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimatingInputsToThose

and processes for estimating inputs to those methods</td> <td>The description of the reasons for changes in the methods used to mea

117 b - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForChang

identified</td> <td>The description of the reasons for changing the way a cash-generating unit is identified if the aggregation of asset

(if any). [Refer: Cash-generating units [member]]</td> <td>disclosure: IAS 36 130 d iii</td> </tr> <tr> <td>i>frs-full</td> <td>Descrip

>Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics</td> <td>

of an investment entity. [Refer: Disclosure of investment entities [text block]]</td> <td>disclosure: IFRS 12 9A</td> </tr> <tr> <td>i>fr

>DescriptionOfReasonsForDesignationOrDedesignationOfFinancialAssetsAsMeasuredAtFairValueThroughProfitOrLossAtDateOfInitialAp

fair value through profit or loss at date of initial application of IFRS 17</td> <td>The description of the reasons for any designation or d

application of IFRS 17.</td> <td>disclosure: IFRS 17 C33 b - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i

>DescriptionOfReasonsForDesignationOrDedesignationOfFinancialAssetsAsMeasuredAtFairValueThroughProfitOrLossWhenApplyingAm

or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepaymer

assets as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with n

<td>i>frs-full</td> <td>DescriptionOfReasonsForDesignationOrDedesignationOfFinancialAssetsOrFinancialLiabilitiesAsMeasuredAtFair

designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9

fair value through profit or loss at the date of initial application of IFRS 9.</td> <td>disclosure: IFRS 7 42) b</td> </tr> <tr> <td>i>frs-l

>DescriptionOfReasonsForDesignationOrDedesignationOfFinancialLiabilitiesAsMeasuredAtFairValueThroughProfitOrLossWhenApplying

designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9

financial liabilities as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment fea

d</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForFairValueMeasurementAssets</td> <td>text</td> <td>Descripti

</td> <td>disclosure: IFRS 13 93 a</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForFairValueMeasurementEntitiesOv

<td>The description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity in

>DescriptionOfReasonsForFairValueMeasurementLiabilities</td> <td>text</td> <td>Description of reasons for fair value measureme

a</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForProvidingSupportToStructuredEntityWithoutHavingContractualObl

obligation to do so</td> <td>The description of reasons for providing financial or other support (for example, purchasing assets of, or i

in which the entity assisted the structured entity in obtaining financial support.</td> <td>disclosure: IFRS 12 15 b, disclosure: IFRS 12

>DescriptionOfReasonsForProvidingSupportToSubsidiaryWithoutHavingContractualObligationToDoSo</td> <td>text</td> <td>Descri

so</td> <td>The description of the reasons for providing support to a subsidiary by the investment entity or its subsidiaries without ha

>disclosure: IFRS 12 19E b</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchy.

description of the reasons for transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]

>DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyEntitiesOwnEquityInstruments</td> <td>text</td> <td>Descript

for transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [mem

>DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyLiabilities</td> <td>text</td> <td>Description of reasons for trar

fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]</td> <td>disclosure: IFRS 13 93 e iv</td> </tr> <tr> <td>i>frs-full

transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income</td>

value through profit or loss when the entity is required to present the effects of changes in that liability's credit risk in other compre

changes in liability's credit risk are presented in other comprehensive income</td> <td>disclosure: IFRS 7 10 c</td> </tr> <tr> <td>i

>Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets</td> <td>The description of the reasons

fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]</td> <td>disclosure: IFRS 13 93 c</td> </tr> <tr> <td>i>frs-fu

>text</td> <td>Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments</

instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [mem

>DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyLiabilities</td> <td>text</td> <td>Description of rea

of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hier

>DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyAssets</td> <td>text</td> <td>Description of reasor

Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy

>DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitiesOwnEquityInstruments</td> <td>text</td> <td>

description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of entity's own equity instruments held

>disclosure: IFRS 13 93 c</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValue

>disclosure: IFRS 13 93 c</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueLiabilities</td> <td>>The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities he >disclosure: IFRS 13 93 c</td> </tr> <tr> <td>i>frs-full</td> <td>DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchy description of the reasons for transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member >DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyEntitiesOwnEquityInstruments</td> <td>>text</td> <td>>Descrip reasons for transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instrume >DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyLiabilities</td> <td>>text</td> <td>>Description of reasons for tr of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]</td> <td>>disclosure: IFRS 13 93 e iv</td> </tr> <tr> <td>i> >text</td> <td>>Description of reasons why applying new accounting policy provides reliable and more relevant information</td> <td>> IAS 8 29 b</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonsWhyInitialAccountingForBusinessCombinationIsIncomplete</t of the reasons why initial accounting for business combination is incomplete. [Refer: Business combinations [member]]</td> <td>>discl >text</td> <td>>Description of reasons why liability cannot be measured reliably</td> <td>>The description of reasons why the fair val combinations [member]]</td> <td>>disclosure: IFRS 3 B64 j ii</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonsWhyPresu investor does not have significant influence is overcome when its interest in investee is less than twenty per cent</td> <td>>The descrip though it holds less than 20 per cent of the voting rights of another entity.</td> <td>>example: IFRS 12 9 e</td> </tr> <tr> <td>i>frs-ful <td>>Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than tv significant influence over another entity even though it holds more than 20 per cent of the voting rights of another entity.</td> <td>>exa >DescriptionOfReasonsWhySeparateFinancialStatementsArePreparedIfNotRequiredByLaw</td> <td>>text</td> <td>>Description of rea financial statements are prepared if not required by law. [Refer: Separate [member]]</td> <td>>disclosure: IAS 27 17 a</td> </tr> <tr> of reasons why bargain purchase transaction resulted in gain</td> <td>>The description of the reasons why a bargain purchase transac <td>i>frs-full</td> <td>>DescriptionOfReasonWhyConsolidatedFinancialStatementsHaveNotBeenPrepared</td> <td>>text</td> <td>>D consolidation has been used. [Refer: Consolidated [member]]</td> <td>>disclosure: IAS 27 16 a</td> </tr> <tr> <td>i>frs-full</td> <td> application of IFRSs</td> <td>>The description of the reason why an entity that has applied IFRSs in a previous reporting period, but wh resuming application of IFRSs.</td> <td>>disclosure: IFRS 1 23A b</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyEr description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual fin >disclosure: IFRS 1 23A a</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyEntityWasRequiredToChangeBasisOfDisaggregationOfInsuranceFinanceIncomeExpensesBetweenProfitOrLoss entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other compreh change the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for c features; Insurance finance income (expenses)]</td> <td>>disclosure: IFRS 17 113 a - Effective <DATE ISO="20210101">2021-01-01</DATE >DescriptionOfReasonWhyEntityWithMoreThanHalfOfVotingPowerDirectlyOrIndirectlyOwnedWhichIsNotSubsidiaryDueToAbsenceOfCont another entity even though it holds more than half of voting rights</td> <td>>The description of significant judgements and assumption >example: IFRS 12 9 a</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyFairValueOfGoodsOrServicesReceivedCannotE estimated</td> <td>>The description of the reason why the presumption that the fair value of goods or services received in equity-settle IFRS 2 49</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyFinancialStatementsAreNotEntirelyComparable</td> <td>> description of the fact that amounts presented in the financial statements are not entirely comparable when an entity changes the end o b</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyNonfinancialAssetsBeingUsedInMannerDifferentFromHighestAndE use</td> <td>>The description of the reason why a non-financial asset is being used in a manner that is different from the use that woul </td> <td>>disclosure: IFRS 13 93 i</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyPresentationCurrencyIsDifferentIf currency</td> <td>>The description of the reason why the currency in which the financial statements are presented is different from the full</td> <td>>DescriptionOfReasonWhyReclassificationOfComparativeAmountsIsImpracticable</td> <td>>text</td> <td>>Description o comparative amounts is impracticable.</td> <td>>disclosure: IAS 1 42 a</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonV regulatory deferral account balance is no longer fully recoverable or reversible</td> <td>>The description of the reason why a regulator >disclosure: IFRS 14 36</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhySufficientInformationIsNotAvailableToAccount to account for multi-employer or state plan as defined benefit plan</td> <td>>The description of the reason why sufficient information is benefit plans [member]; State defined benefit plans [member]]</td> <td>>disclosure: IAS 19 148 d ii</td> </tr> <tr> <td>i>frs-full</td> using different reporting date or period for associate</td> <td>>The description of the reason why the financial statements of an associ [member]]</td> <td>>disclosure: IFRS 12 22 b ii</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyUsingDifferentRepor venture</td> <td>>The description of the reason why the financial statements of a joint venture used in applying the equity method are ii</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForSubsidiary</td> <td>>tex why the financial statements of a subsidiary, when such financial statements are used to prepare consolidated financial statements, are i >disclosure: IFRS 12 11 b</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfRedesignatedFinancialAssets</td> <td>>text</td> <td>>cl to IFRSs. [Refer: IFRSs [member]; Financial assets]</td> <td>>disclosure: IFRS 1 29</td> </tr> <tr> <td>i>frs-full</td> <td>>Description description of financial liabilities that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial liabilities]</td> <td>< full</td> <td>>DescriptionOfRegulatoryFrameworkInWhichPlanOperates</td> <td>>text</td> <td>>Description of regulatory framework the level of any minimum funding requirements. [Refer: Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 139 a ii</td> </tr> relationship between internal and external ratings</td> <td>>The description of the relationship between internal and external credit r ISO="20210101">2021-01-01</DATE>, example: IFRS 7 IG25 c - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 7 >DescriptionOfReportableSegmentToWhichIndividualAssetBelongs</td> <td>>text</td> <td>>Description of reportable segment to whi Impairment loss]</td> <td>>disclosure: IAS 36 130 c ii</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfRestrictionsOnDistribution of revaluation surplus to shareholders, property, plant and equipment</td> <td>>The description of any restrictions on the distribution and equipment]</td> <td>>disclosure: IAS 16 77 f</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfRestrictionsOnDistributionOfR surplus to shareholders, right-of-use assets</td> <td>>The description of any restrictions on the distribution to shareholders of the bala 57</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfRetirementBenefitPlan</td> <td>>text</td> <td>>Description of retirement b </td> <td>>disclosure: IAS 26 36</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfRetirementBenefitsPromisedToParticipants</td promised to participants in retirement benefit plans.</td> <td>>disclosure: IAS 26 36 e</td> </tr> <tr> <td>i>frs-full</td> <td>>Descri >text</td> <td>>Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or si enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial assets]</td> <td>< >DescriptionOfRightsOfSetoffAssociatedWithFinancialLiabilitiesSubjectToEnforceableMasterNettingArrangementOrSimilarAgreement</l arrangement or similar agreement</td> <td>>The description of the rights of set-off associated with the entity's recognised financial lial Financial liabilities]</td> <td>>disclosure: IFRS 7 13E</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfRiskFreeInterestRateShare currently available on zero-coupon government issues of the country in whose currency the exercise price for share options granted is e and taking into account the effects of expected early exercise). [Refer: Government [member]]</td> <td>>disclosure: IFRS 2 47 a i</td> <td>> which plan exposes entity</td> <td>>The description of the risks to which the defined benefit plan exposes the entity, focused on any ur <td>i>frs-full</td> <td>>DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsAssets</td> <td>>text</td> <td>> sensitivity of the fair value measurement of assets to changes in unobservable inputs if a change to those inputs might result in a higher >DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsEntitiesOwnEquityInstruments</td> <td>>text</td> <td>>The description of the sensitivity of the fair value measurement of the entity's own equity instruments to changes in unobservable inpu instruments [member]]</td> <td>>disclosure: IFRS 13 93 h i</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSensitivityOfFairVal measurement to changes in unobservable inputs, liabilities</td> <td>>The description of the sensitivity of the fair value measurement of measurement.</td> <td>>disclosure: IFRS 13 93 h i</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfServiceConcessionArrangem arrangement. [Refer: Service concession arrangements [member]]</td> <td>>disclosure: SIC 29 6 a</td> </tr> <tr> <td>i>frs-full</td> <td>> concentration</td> <td>>The description of a shared characteristic for the concentration of risks arising from financial instruments (for IFRS 7 B8 b</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSharedCharacteristicThatIdentifiesConcentrationOfRiskThatArisesFr that arises from contracts within scope of IFRS 17</td> <td>>The description of the shared characteristic that identifies the concentrati ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSignificantActuarialAssumptionsMadeAnd actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits</td> <td>>The descri benefits in retirement benefit plans. [Refer: Actuarial assumptions [member]; Actuarial present value of promised retirement benefits]</ >DescriptionOfSignificantConcentrationsOfRiskRelatedToPlan</td> <td>>text</td> <td>>Description of significant concentrations of ris are invested primarily in one class of investments, such as property, the plan may expose the entity to a concentration of property marke full</td> <td>>DescriptionOfSignificantEventsAndTransactions</td> <td>>text</td> <td>>Description of significant events and transac understanding of the changes in the financial position and performance of the entity since the end of the last annual reporting period. In annual financial report.</td> <td>>disclosure: IAS 34 15</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSignificantIntangibleAss not recognised</td> <td>>The description of significant intangible assets controlled by the entity but not recognised as assets because 1998 was effective. [Refer: Intangible assets other than goodwill]</td> <td>>example: IAS 38 128 b</td> </tr> <tr> <td>i>frs-full</td> < >Description of significant judgements and assumptions made in determining that entity is agent or principal</td> <td>>The description IFRS 12 9 c</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSignificantJudgementsMadeInEvaluatingWhenCustomerObtainsContr obtains control of promised goods or services</td> <td>>The description of the significant judgements made in evaluating when a custo >DescriptionOfSignificantPaymentTermsInContractsWithCustomers</td> <td>>text</td> <td>>Description of significant payment terms >disclosure: IFRS 15 119 b</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSignificantRestrictionsOnEntitysAbilityToAccessOrUse assets and settle liabilities of group</td> <td>>The description of significant restrictions (for example, statutory, contractual and regula ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group; and (b) guarantees or o (or from) other entities within the group. [Refer: Subsidiaries [member]]</td> <td>>disclosure: IFRS 12 13 a</td> </tr> <tr> <td>i>frs-fu of sources of hedge ineffectiveness expected to affect hedging relationship</td> <td>>The description of the sources of hedge ineffectiv 23D</td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfSourcesOfHedgeIneffectivenessThatEmergEdInHedgingRelationship</td> <td>< the sources of hedge ineffectiveness that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]]</td> <td>> >text</td> <td>>Description of sources of revenue for all other segments</td> <td>>The description of the sources of the revenue inclu ID="QE0049" REF.START="QS0049">QUOT.END category, which includes the combined information about other business activities ar </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfTechniqueOtherThanConfidenceLevelTechniqueUsedForDeterminingRiskAdjustmentFc adjustment for non-financial risk</td> <td>>The description of a technique other than the confidence level technique used for determin Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>>DescriptionOfTermAndConditionsOffin financial assets pledged as collateral for liabilities or contingent liabilities</td> <td>>The description of the terms and conditions relatn or contingent liabilities; Contingent liabilities [member]]</td> <td>>disclosure: IFRS 7 14 b</td> </tr> <tr> <td>i>frs-full</td> <td>> DescriptionOfTermsOfContractualArrangementsThatCouldRequireInvestmentEntityOrItsSubsidiariesToProvideFinancialSupportToUnco that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by inv enehdaries to provide financial support to an unconsolidated structured entity controlled by the investment entity [Refer: Disclosure of

substances to provide financial support to an unconsolidated structured entity controlled by the investment entity. [Refer: Disclosure of 19F</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfTermsOfContractualArrangementsThatCouldRequireParentOrSubsidiariesTo require parent or subsidiaries to provide financial support to structured entity</td> <td> >The description of the terms of contractual ar circumstances that could expose the reporting entity to a loss (for example, liquidity arrangements or credit rating triggers associated w >disclosure: IFRS 12 14, example: IFRS 12 B26 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfTermsOfSharesReservedForIssue and contracts for sale of shares</td> <td> >The description of terms of shares reserved for issue under options and contracts for the sal >DescriptionOfTimingAndReasonOfReclassificationBetweenFinancialLiabilitiesAndEquity</td> <td> >text</td> <td> >Description of timir the reclassification of instruments between financial liabilities and equity. 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[Refer: Ordinary shares [member]]; Potential ordinary share tra >DescriptionOfTransactionsWithRelatedParty</td> <td> >text</td> <td> >Description of transactions with related party</td> <td> >The <full</td> <td> >DescriptionOfTransitionalProvisionsOfficiallyAppliedIFRS</td> <td> >text</td> <td> >Description of transitional provision [member]]</td> <td> >disclosure: IAS 8 28 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfTransitionalProvisionsOfficiallyAppl that might have effect on future periods</td> <td> >The description of transitional provisions related to an initial application of an IFRS t <td> >DescriptionOfTypeOfHedge</td> <td> >text</td> <td> >Description of type of hedge</td> <td> >The description of the type of a hec >ifrs-full</td> <td> >DescriptionOfTypeOfPlan</td> <td> >text</td> <td> >Description of type of plan</td> <td> >The general description >ifrs-full</td> <td> >DescriptionOfTypeOfRetirementBenefitPlan</td> <td> >text</td> <td> >Description of type of retirement benefit pla plans [member]]</td> <td> >disclosure: IAS 26 36 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfTypeOfSupportProvidedToStr structured entity without having contractual obligation to do so</td> <td> >The description of the type of financial or other support (for contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. [Ref IFRS 12 15 a, disclosure: IFRS 12 30 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfTypeOfSupportProvidedToSubsidiaryWithou entity or its subsidiaries without having contractual obligation to do so</td> <td> >The description of the type of support provided to a s entities [text block]; Subsidiaries [member]]</td> <td> >disclosure: IFRS 12 19E a</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfTypesOfContractsAffectedByChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimati contracts within scope of IFRS 17 and processes for estimating inputs to those methods</td> <td> >The description of the types of contr inputs to those methods.</td> <td> >disclosure: IFRS 17 117 b - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >from structured entities</td> <td> >The description of the types of income from structured entities. [Refer: Income from structured entit >DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues</td> <td> >text</td> <td> >Descrip of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]</td> <td> >text</td> <td> >Description of types of warranties and related obligations</td> <td> >The description of types of warranties and relate >DescriptionOfUncertaintiesOfEntitysAbilityToContinueAsGoingConcern</td> <td> >text block</td> <td> >Disclosure of uncertainties of conditions that may cast significant doubt upon the entity's ability to continue as a going concern.</td> <td> >disclosure: IAS 1 25</td> <td> > >DescriptionOfUnfulfilledConditionsAndOtherContingenciesAttachedToGovernmentGrantForAgriculturalActivity</td> <td> >text</td> <td> > description of unfulfilled conditions and other contingencies attached to government grants for agricultural activity. [Refer: Government >DescriptionOfUsefulLifeBiologicalAssetsAtCost</td> <td> >text</td> <td> >Description of useful life, biological assets, at cost</td> <td> >ifrs-full</td> <td> >DescriptionOfUsefulLifeIntangibleAssetsOtherThanGoodwill</td> <td> >text</td> <td> >Description of useful life, in assets other than goodwill</td> <td> >disclosure: IAS 38 118 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfUsefulLifeInvestm useful life other than goodwill)</td> <td> >disclosure: IAS 38 118 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfUsefulLifeInvestm useful life used for investment property. [Refer: Investment property]</td> <td> >disclosure: IAS 40 79 b</td> </tr> <tr> <td> >ifrs-full</ equipment</td> <td> >Description of useful life used for property, plant and equipment. [Refer: Property, plant and equipment]</td> <td> > >DescriptionOfValuationProcessesUsedInFairValueMeasurementAssets</td> <td> >text</td> <td> >Description of valuation processes us measurement of assets (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair >DescriptionOfValuationProcessesUsedInFairValueMeasurementEntitysOwnEquityInstruments</td> <td> >text</td> <td> >Description o processes used by the entity for the fair value measurement of its own equity instruments (including, for example, how an entity decides IFRS 13 93 g</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfValuationProcessesUsedInFairValueMeasurementLiabilities</td> <td> >t valuation processes used by the entity for fair value measurement of liabilities (including, for example, how an entity decides its valuation g</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfValuationTechniquesAndKeyModelInputsUsedForDeterminingNoncontrollingIn measure non-controlling interest in acquiree measured at fair value</td> <td> >The description of the valuation techniques and significa holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: At fair value [member]; Business comb >DescriptionOfValuationTechniquesAndKeyModelInputsUsedToMeasureContingentConsideration</td> <td> >text</td> <td> >Descriptio techniques and key model inputs used to measure contingent consideration assets or liabilities. [Refer: Valuation techniques [member]]< >DescriptionOfValuationTechniquesUsedInFairValueMeasurementAssets</td> <td> >text</td> <td> >Description of valuation techniques approach and income approach) used for the fair value measurement of assets. [Refer: Valuation techniques [member]; Cost approach [r <td> >DescriptionOfValuationTechniquesUsedInFairValueMeasurementEntitysOwnEquityInstruments</td> <td> >text</td> <td> >Descrip techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of the entity's < [member]]</td> <td> >disclosure: IFRS 13 93 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfValuationTechniquesUsedInFairVa liabilities</td> <td> >The description of the valuation techniques (for example, the market approach, cost approach and income approach [member]; Market approach [member]]</td> <td> >disclosure: IFRS 13 93 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfValua measure fair value less costs of disposal</td> <td> >The description of the valuation techniques used to measure fair value less costs of <td> >disclosure: IAS 36 130 f ii</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfVestingRequirementsForSharebasedPaymentArrangem the vesting requirements for a type of share-based payment arrangement that existed at any time during the period. An entity with subs [member]]</td> <td> >disclosure: IFRS 2 45 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfVoluntaryChangeInAccountingPolic voluntary change in accounting policy.</td> <td> >disclosure: IAS 8 29</td> </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfWhenEntit obligations</td> <td> >The description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations >DescriptionOfWhetherEntityIsRequiredToAbsorbLossesOfStructuredEntitiesBeforeOtherParties</td> <td> >text</td> <td> >Descriptio entity is required to absorb losses of structured entities before other parties.</td> <td> >example: IFRS 12 B26 d</td> </tr> <tr> <td> > >DescriptionOfWhetherEntityMakesAdjustmentForTimeValueOfMoneyAndEffectOffinancialRiskWhenUsingPremiumAllocationApproach< premium allocation approach</td> <td> >The description of whether an entity that uses the premium allocation approach makes an adjust approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining covera </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfWhetherInvestmentInAssociatesMeasuredUsingEquityMethodOrAtFairValue</td> <td> >text</td> <td> > description of whether the investment in an associate is measured using the equity method or at fair value. [Refer: At fair value [member >DescriptionOfWhetherInvestmentInJointVentureIsMeasuredUsingEquityMethodOrAtFairValue</td> <td> >text</td> <td> >Description o investment in a joint venture is measured using the equity method or at fair value. [Refer: At fair value [member]; Joint ventures [member >DescriptionOfWhetherThereArePotentialIncomeTaxConsequencesNotPracticallyDeterminable</td> <td> >text</td> <td> >Description o potential income tax consequences not practically determinable that would result from the payment of dividends to the entity's sharehol out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retai </tr> <tr> <td> >ifrs-full</td> <td> >DescriptionOfWhetherThirdPartyCreditEnhancementsReflectedInFairValueMeasurement</td> <td> >text</td> <td> > description of whether third-party credit enhancement is reflected in the fair value measurement of liabilities measured at fair value and <tr> <td> >ifrs-full</td> <td> >DescriptionWhetherChangeInAccountingPolicyMadeInAccordanceWithTransitionalProvisionsOfInitiallyAp of initially applied IFRS</td> <td> >The description that a change in accounting policy is made in accordance with the transitional provisi >DesignatedFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract</td> <td> ><IE></IE></td> <td> >Designated financial liabiliti >DesignatedLoansOrReceivablesAtFairValueThroughProfitOrLossAbstract</td> <td> ><IE></IE></td> <td> >Designated loans or receiv >DestructionOfMajorProductionPlantMember</td> <td> >member</td> <td> >Destruction of major production plant [member]</td> <td> >text</td> <td> >DeterminationOfFairValueOfGoodsOrServicesReceivedOrFairValueOfEquityInstrumentsGrantedOnSharebasedPayments</td> <td> >text</td> <td> > share-based payments</td> <td> >The explanation that enables users of financial statements to understand how the fair value of the goo [Refer: Share-based payment arrangements [member]]</td> <td> >disclosure: IFRS 2 46</td> </tr> <tr> <td> >ifrs-full</td> <td> >Differen <td> >Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed</td> <td> >The amo <td> >settling the dividends payable. [Refer: Carrying amount [member]]</td> <td> >disclosure: IFRIC 17 15</td> </tr> <tr> <td> >ifrs-full</td> >DifferenceBetweenCarryingAmountOfFinancialLiabilityAndAmountContractuallyRequiredToPayAtMaturityToHolderOfObligation</td> <td> < to holder of obligation</td> <td> >The amount by which the carrying amount of a financial liability is more (less) than the amount that thi >disclosure: IFRS 7 10 b, disclosure: IFRS 7 10A b</td> </tr> <tr> <td> >ifrs-full</td> <td> >DilutedEarningsLossPerShare</td> <td> >X.1 the parent entity (the numerator), divided by the weighted average number of ordinary shares outstanding during the period (the denon [member]]</td> <td> >disclosure: IAS 33 66</td> </tr> <tr> <td> >ifrs-full</td> <td> >DilutedEarningsLossPerShareFromContinuingOper (loss) per share from continuing operations. [Refer: Continuing operations [member]; Diluted earnings (loss) per share]</td> <td> >discl >DilutedEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMoveme movement in regulatory deferral account balances and net movement in related deferred tax</td> <td> >Diluted earnings (loss) per shar deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss an <td> >ifrs-full</td> <td> >DilutedEarningsLossPerShareFromDiscontinuedOperations</td> <td> >X.XX duration</td> <td> >Diluted earnings (loss) p earnings (loss) per share; Discontinued operations [member]]</td> <td> >disclosure: IAS 33 68</td> </tr> <tr> <td> >ifrs-full</td> <td> >DilutedEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMover net movement in regulatory deferral account balances and net movement in related deferred tax</td> <td> >Diluted earnings (loss) per s related deferred tax. 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>DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares</td> <td> >shares</td> <td> >Dilutive effect of share options on number of c
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with information about the assumptions that the entity makes about the future, and other major sources of estimation uncertainty at the
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which uncertainty about the amount and timing of the claims payments is resolved typically within one year.</td> <td> >disclosure: IFRS
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and risks of the obligation. Such a disclosure could distinguish: (a) between amounts owing to active members, deferred members, and p
to future salary increases and other benefits. [Refer: Defined benefit obligation, at present value]</td> <td> >example: IAS 19 137</td> <
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[Refer: Share capital [member]]</td> <td> >disclosure: IAS 1 79 a</td> </tr> <tr> <td> >share capital [line items]</td> <td> >Line items represent concepts included in a table. 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[Refer: Contingent liabilities [member]; Business combinations [member]]</td> <td> >disclosure: IFR </IE></td> <td> >Disclosure of contingent liabilities in business combination [line items]</td> <td> >Line items represent concepts inclu of the table. </td> <td> ><IE></IE></td> </tr> <tr> <td> >ifrs-full</td> <td> >DisclosureOfContingentLiabilitiesInBusinessCombinationT: information related to contingent liabilities in business combinations. </td> <td> >disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B67 c</td> </tr> <tr> <td> >contingent liabilities [line items]</td> <td> >Line items represent concepts included in a table. 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Common practice: IAS 1 10 e</td> </tr> <tr> <td> >DisclosureOfGoodwillNotAllocatedToCashGeneratingUnitExplains why a portion of the goodwill acquired in a business combination has not been allocated to a cash-generating unit (group of units). [Refer to IFRS 10</td> <td> >DisclosureOfGovernmentGrantsExplanatory</td> <td> >Disclosure of government grants [text block]</td> <td> >DisclosureOfHedgeAccountingAbstract</td> <td> >IE></IE></td> <td> >Disclosure of detailed information about hedge accounting [text block]</td> <td> >DisclosureOfHedgeAccountingLineItems</td> <td> >IE></IE></td> <td> >Disclosure of detailed information associated with domain members defined in one or many axes of the table.</td> <td> >IE></IE></td> </tr> <tr> <td> >DisclosureOfHowEntityAggregatedInterestsInSimilarEntitiesExplanatory</td> <td> >Disclosure of how entity aggregated interests [text block]</td> <td> >Disclosure: IFRS 7 22 - Expiry date</td> <td> >Disclosure: IFRS 12 B3</td> <tr> <td> >DisclosureOfHyperinflationaryReportingExplanatory</td> <td> >Disclosure of hyperinflationary economies.</td> <td> >Disclosure: IAS 29 Disclosures</td> </tr> <tr> <td> >DisclosureOfImpairmentLoss [abstract]</td> <td> >IE></IE></td> <td> >IE></IE></td> </tr> <tr> <td> >DisclosureOfImpairmentLossAndReversalOfImpairmentLossLineItems</td> <td> >IE></IE></td> <td> >Disclosure of impairment loss recognised or reversed for cash-generating unit [table]</td> <td> >Schedule disclosing information related to impairment loss [table]</td> <td> >Disclosure of impairment loss and reversal of impairment loss [table]</td> <td> >Schedule disclosing information related to impairment loss recognised or reversed for cash-generating unit [table]</td> <td> >Disclosure of impairment loss recognised or reversed for cash-generating unit [table]</td> <td> >Schedule disclosing information related to impairment loss recognised or reversed for cash-generating unit [table]</td> <td> >Disclosure of impairment of assets [text block]</td> <td> >DisclosureOfIncomeTaxExplanatory</td> <td> >Disclosure of income tax [text block]</td> <td> >DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedOtherEquityInstrumentsGrantedDuringPeriodExplanatory</td> <td> >Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements measured at fair value of goods or services received as consideration for the entity's equity instruments in the period [text block]</td> <td> >DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedShareOptionsGrantedDuringPeriodExplanatory</td> <td> >Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements measured at fair value of goods or services received as consideration for the entity's equity instruments in the period [text block]</td> <td> >DisclosureOfInformationAboutActivitiesSubjectToRateRegulationAbstract</td> <td> >IE></IE></td> </tr> <tr> <td> >DisclosureOfInformationAboutActivitiesSubjectToRateRegulationExplanatory</td> <td> >Disclosure of information about activities subject to rate regulation. 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[Refer: Prepayments]</td> <td>common practice: IA [text block]</td> <td>The entire disclosure for leases.</td> <td>disclosure: IFRS 16 Presentation, disclosure: IFRS 16 Disclosure</td> <td>DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementAbstract</td> <td><IE></IE></td> <td><IE></IE></td> <td><IE></IE></td> <td>i>frs-full</td> <td>DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWith and issued with inseparable third-party credit enhancement [text block]</td> <td>The disclosure of liabilities measured at fair value an party credit enhancement [member]]</td> <td>disclosure: IFRS 13 98</td> </tr> <tr> <td>i>frs-full</td> <td>DisclosureOfLiabilities! liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]</td> <td>Line items represen one or many axes of the table.</td> <td><IE></IE></td> </tr> <tr> <td>i>frs-full</td> <td>DisclosureOfLiabilitiesMeasuredAtFairVa value and issued with inseparable third-party credit enhancement [table]</td> <td>Schedule disclosing information related to liabilities: <td>i>frs-full</td> <td>DisclosureOfLiquidityRiskExplanatory</td> <td>text block</td> <td>Disclosure of liquidity risk [text block]</ >i>frs-full</td> <td>DisclosureOfLiquidityRiskOfInsuranceContractsExplanatory</td> <td>text block</td> <td>Disclosure of liquidity Liidity risk [member]; Types of insurance contracts [member]]</td> <td>disclosure: IFRS 4 39 d - Expiry date <DATE ISO="20210101": block</td> <td>Disclosure of loans and advances to banks [text block]</td> <td>The disclosure of loans and advances to banks. 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financial statements were authorised for issue</td> <td>The explanation of whether a default on loans payable was remedied, or terms
c</td> </tr> <tr> <td>>ifrs-full</td> <td>>DiscontinuedOperationsMember</td> <td>member</td> <td>>Discontinued operations [m
that: (a) represents a separate major line of business or geographical area of operations; (b) is part of a single co-ordinated plan to dispo
A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting
</tr> <tr> <td>>ifrs-full</td> <td>>DiscountedCashFlowMember</td> <td>member</td> <td>>Discounted cash flow [member]</td> <
amounts through the application of present value techniques and inputs (for example, weighted average cost of capital, long-term reven
[member]; Weighted average [member])</td> <td>example: IFRS 13 B11 a, example: IFRS 13 IE63</td> </tr> <tr> <td>>ifrs-full</td> <td>
unguaranteed residual value of assets subject to finance lease</td> <td>The amount of the discounted unguaranteed residual value of
of which by a lessor is not assured or is guaranteed solely by a party related to the lessor. Finance lease is a lease that transfers substan
>ifrs-full</td> <td>>DiscountRateMeasurementInputMember</td> <td>member</td> <td>>Discount rate, measurement input [membe
value calculation.</td> <td>common practice: IFRS 13 93 d</td> </tr> <tr> <td>>ifrs-full</td> <td>>DiscountRateUsedInCurrentMeas
less costs of disposal</td> <td>>The discount rate used in the current measurement of fair value less costs of disposal.</td> <td>>discl
>DiscountRateUsedInPreviousMeasurementOffFairValueLessCostsOfDisposal</td> <td>>X.XX instant</td> <td>>Discount rate used in p
costs of disposal.</td> <td>>disclosure: IAS 36 130 f iii</td> </tr> <tr> <td>>ifrs-full</td> <td>>DiscountRateUsedToReflectTimeValueC
regulatory deferral account balances</td> <td>The discount rate used to reflect the time value of money that is applicable to regulator
<td>>ifrs-full</td> <td>>DiscussionOfImpactThatInitialApplicationOfIFRSIsExpectedToHaveOnFinancialStatements</td> <td>text</td>
the impact that the initial application of a new IFRS is expected to have on financial statements.</td> <td>example: IAS 8 31 e-i</td> </
classified as held for sale [member]</td> <td>>This member stands for groups of assets, which are to be disposed of together as a group
>disclosure: IFRS 5 Presentation and Disclosure, common practice: IFRS 5 38</td> </tr> <tr> <td>>ifrs-full</td> <td>>DisposalOfMajorS
of a major subsidiary. [Refer: Subsidiaries [member]]</td> <td>example: IAS 10 22 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>Disposals
goodwill</td> <td>>The decrease in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets a
>DisposalsAndRetirementsIntangibleAssetsAndGoodwillAbstract</td> <td>>IE></IE></td> <td>>Disposals and retirements, intangibl
>DisposalsAndRetirementsIntangibleAssetsOtherThanGoodwill</td> <td>>X duration, credit</td> <td>>Disposals and retirements, inta
retirements. [Refer: Intangible assets other than goodwill]</td> <td>common practice: IAS 38 118 e</td> </tr> <tr> <td>>ifrs-full</td>
retirements, intangible assets other than goodwill [abstract]</td> <td>>IE></IE></td> <td>>IE></IE></td> </tr> <tr> <td>>ifrs-ful
property, plant and equipment</td> <td>>The decrease in property, plant and equipment resulting from disposals and retirements. [Ref
>DisposalsAndRetirementsPropertyPlantAndEquipmentAbstract</td> <td>>IE></IE></td> <td>>Disposals and retirements, property,
>DisposalsBiologicalAssets</td> <td>>X duration, credit</td> <td>>Disposals, biological assets</td> <td>>The decrease in biological a
>DisposalsIntangibleAssetsAndGoodwill</td> <td>>X duration, credit</td> <td>>Disposals, intangible assets and goodwill</td> <td>>I
practice: IAS 38 118 e ii</td> </tr> <tr> <td>>ifrs-full</td> <td>>DisposalsIntangibleAssetsOtherThanGoodwill</td> <td>>X duration, c
resulting from disposals. [Refer: Intangible assets other than goodwill]</td> <td>>disclosure: IAS 38 118 e ii</td> </tr> <tr> <td>>ifrs-f
decrease in investment property resulting from disposals. [Refer: Investment property]</td> <td>>disclosure: IAS 40 76 c, disclosure: IAS
>Disposals, property, plant and equipment</td> <td>>The decrease in property, plant and equipment resulting from disposals. [Refer: P
>DistributionAndAdministrativeExpense</td> <td>>X duration, debit</td> <td>>Distribution and administrative expense</td> <td>>Th
<td>>common practice: IAS 1 85</td> </tr> <tr> <td>>ifrs-full</td> <td>>DistributionCosts</td> <td>>X duration, debit</td> <td>>Dis
disclosure: IAS 1 99</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendPayables</td> <td>>X instant, credit</td> <td>>Dividend payable
<tr> <td>>ifrs-full</td> <td>>DividendsClassifiedAsExpense</td> <td>>X duration, debit</td> <td>>Dividends classified as expense</t
>DividendsPaid</td> <td>>X duration, debit</td> <td>>Dividends recognised as distributions to owners</td> <td>>The amount of divid
>DividendsPaidClassifiedAsFinancingActivities</td> <td>>X duration, credit</td> <td>>Dividends paid, classified as financing activities
<tr> <td>>ifrs-full</td> <td>>DividendsPaidClassifiedAsOperatingActivities</td> <td>>X duration, credit</td> <td>>Dividends paid, cla
>disclosure: IAS 7 31</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsPaidOrdinaryShares</td> <td>>X duration, debit</td> <td>>Di
[member]]</td> <td>>disclosure: IAS 34 16A f</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsPaidOrdinarySharesPerShare</td> <td>>tc
</td> <td>>disclosure: IAS 34 16A f</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsPaidOtherShares</td> <td>>X duration, debit</t
[Refer: Ordinary shares [member]]</td> <td>>disclosure: IAS 34 16A f</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsPaidOtherShar
other share.</td> <td>>disclosure: IAS 34 16A f</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsPaidToEquityHoldersOfParentClassif
activities</td> <td>>The cash outflow for dividends paid to equity holders of the parent, classified as financing activities.</td> <td>>cor
credit</td> <td>>Dividends paid to non-controlling interests</td> <td>>The amount of dividends paid to non-controlling interests. [Refe
>DividendsPaidToNoncontrollingInterestsClassifiedAsFinancingActivities</td> <td>>X duration, credit</td> <td>>Dividends paid to non
classified as financing activities. [Refer: Non-controlling interests; Dividends paid to non-controlling interests]</td> <td>>common practi
cash assets distributions</td> <td>>The amount of dividends payable by means of the distribution of non-cash assets to owners.</td> <td>>
>DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwners</td> <td>>X c
to owners</td> <td>>The amount of dividends proposed or declared after the reporting period but before financial statements are auth
time.</td> <td>>disclosure: IAS 1 137 a, disclosure: IAS 10 13</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsProposedOrDeclaredBe
>Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per shar
recognised as distribution to owners.</td> <td>>disclosure: IAS 1 137 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsReceived</td> <td>>B12 a</td> <td>>
B12 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsReceivedClassifiedAsInvestingActivities</td> <td>>X duration, debit</td> <td>>Div
activities. [Refer: Dividends received]</td> <td>>disclosure: IAS 7 31</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsReceivedClassif
cash inflow from dividends received, classified as operating activities. [Refer: Dividends received]</td> <td>>disclosure: IAS 7 31</td> <td>>
<td>>Dividends received from associates, classified as investing activities</td> <td>>The cash inflow representing dividends received fr
16</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsReceivedFromInvestmentsAccountedForUsingEquityMethodClassifiedAsInvesting
investing activities</td> <td>>The cash inflow representing dividends received from investments that are accounted for using the equity
>common practice: IAS 7 16</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsReceivedFromJointVenturesClassifiedAsInvestingActiviti
inflow representing dividends received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends r
>DividendsRecognisedAsDistributionsToNoncontrollingInterests</td> <td>>X duration, debit</td> <td>>Dividends recognised as distril
Non-controlling interests]</td> <td>>common practice: IAS 1 106 d</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsRecognisedAsDis
<td>>The amount of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]</td> <td>>common practic
>DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToCurrentYear</td> <td>>X duration, debit</td> <td>>Dividends reco
recognised as distributions to owners of the parent. [Refer: Parent [member]]</td> <td>>common practice: IAS 1 106 d</td> </tr> <tr>
<td>>Dividends recognised as distributions to owners of parent, relating to prior years</td> <td>>The amount of dividends relating to p
</tr> <tr> <td>>ifrs-full</td> <td>>DividendsRecognisedAsDistributionsToOwnersPerShare</td> <td>>X.XX duration</td> <td>>Divide
owners.</td> <td>>disclosure: IAS 1 107</td> </tr> <tr> <td>>ifrs-full</td> <td>>DividendsRecognisedForInvestmentsInEquityInstrum
credit</td> <td>>Dividends recognised for investments in equity instruments designated at fair value through other comprehensive inc
designated at fair value through other comprehensive income, derecognised during the reporting period. [Refer: Investments in equity i
<td>>ifrs-full</td> <td>>DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherCom
instruments designated at fair value through other comprehensive income, held at end of reporting period</td> <td>>The amount of div
held at the end of the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive
<td>>Domicile of entity</td> <td>>The country of domicile of the entity. [Refer: Country of domicile [member]]</td> <td>>disclosure: IAS
and subsidies expense</td> <td>>The amount of expense arising from donations and subsidies.</td> <td>>common practice: IAS 1 112
</td> <td>>IE></IE></td> <td>>IE></IE></td> </tr> <tr> <td>>ifrs-full</td> <td>>EarningsPerShareExplanatory</td> <td>text b
</tr> <tr> <td>>ifrs-full</td> <td>>EarningsPerShareLineItems</td> <td>>IE></IE></td> <td>>Earnings per share [line items]</td>
domain members defined in one or many axes of the table.</td> <td>>IE></IE></td> </tr> <tr> <td>>ifrs-full</td> <td>>EarningsPer
share.</td> <td>>disclosure: IAS 33 66</td> </tr> <tr> <td>>ifrs-full</td> <td>>EffectiveDateOfRevaluationRightofuseAssets</td> <td>>td
stated at revalued amounts. [Refer: Right-of-use assets]</td> <td>>disclosure: IFRS 16 57</td> </tr> <tr> <td>>ifrs-full</td> <td>>Effe
other than goodwill</td> <td>>The effective dates of revaluation for classes of intangible assets other than goodwill stated at revalued a
>EffectiveDatesOfRevaluationPropertyPlantAndEquipment</td> <td>text</td> <td>>Effective dates of revaluation, property, plant and
[Refer: Property, plant and equipment]</td> <td>>disclosure: IAS 16 77 a</td> </tr> <tr> <td>>ifrs-full</td> <td>>EffectiveInterestRate
determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9</td>
loss category as a result of the transition to IFRS 9. [Refer: Financial assets]</td> <td>>disclosure: IFRS 7 42N a</td> </tr> <tr> <td>>if
>X.XX instant</td> <td>>Effective interest rate determined on date of reclassification of financial liabilities out of fair value through pro
its financial liabilities out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]</t
>EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets</td> <td>>X.XX instant</td> <td>>Effective i
assets reclassified out of the available-for-sale measurement category. [Refer: Financial assets]</td> <td>>disclosure: IFRS 7 12A f - Expi
>EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss</td> <td>>X.XX instant</td>
effective interest rate of financial assets reclassified out of the fair value through profit or loss measurement category. [Refer: Financial a
</td> </tr> <tr> <td>>ifrs-full</td> <td>>EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceInco
<td>>Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or
relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td>>
>EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncomeExpensesBetweenProfitOrLossAndOther
made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehens
financial statement line items affected by the change of the basis of disaggregation of insurance finance income (expenses) between pro
underlying items for contracts with direct participation features; Insurance finance income (expenses)]</td> <td>>disclosure: IFRS 17 11
<td>member</td> <td>>Effect of asset ceiling [member]</td> <td>>This member stands for the effect of asset ceiling in a defined bene
reductions in future contributions to the defined benefit plan. [Refer: Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 140
debit</td> <td>>Effect of exchange rate changes on cash and cash equivalents</td> <td>>The effect of exchange rate changes on cash
7 28</td> </tr> <tr> <td>>ifrs-full</td> <td>>EffectOfExchangeRateChangesOnCashAndCashEquivalentsAbstract</td> <td>>IE></IE>
</tr> <tr> <td>>ifrs-full</td> <td>>EffectOfOverlayApproachReclassificationAxis</td> <td>axis</td> <td>>Effect of overlay approach :
the line items or concepts that complete the table.</td> <td>>disclosure: IFRS 4 20 f a, Effect of first application of IFRS 9</td> </tr>

the line items or concepts that complete the table.

approach reclassification

EffectOfTransitionToIFRSsMember

EffectOfTransitionToIFRSs

disclosure: IFRS 1 24

EffectOnAdjustmentToContractualServiceMarginOfChoiceNotToAdjustCredit

Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in contractual service margin in the current period of a choice not to adjust the contractual service margin for some changes in the fulltime direct participation features

disclosure: IFRS 17 112 - Effective

DATE ISO="20210101">2021-01-01

ElectricityDistributionMember

Electricity distribution

This member stands for an

EliminationOfIntersegmentAmountsMember

Elimination of intersegment amounts

amounts recognised in the entity's financial statements.

example: IFRS 8 IG4, example: IFRS 8 28

IFRS full

forms of consideration given by an entity in exchange for a service rendered by employees or for the termination of employment.

EmployeeContributions

X duration, credit

Employee contributions

The amount of employee contribution

EmployerContributions

X duration, credit

Employer contributions

The amount of employer contribution

X duration, debit

Energy expense

The amount of expense arising from the consumption of energy.

Energy transmission charges

The amount of charges related to transmission of energy.

common practice: IAS 1 1

member

Entering into significant commitments or contingent liabilities

This member stands for enteri

EntitysOwnEquityInstrumentsMember

Entity's own equity instrument

QUOT.START CODE="2018" ID="QS0051" REF.END="QE0051">QUOT.START

Classes of entity's own equity instruments

QUOT.END

EntitysTotalForAssociatesMember

Entity's total for associates

Associates

QUOT.END CODE="2019" ID="QE0052" REF.START="QS0052">QUOT.END

axis if no other member is used

application of IFRS 9, disclosure: IFRS 4 39J - Expiry date

DATE ISO="20210101">2021-01-01

This member stands for the standard value for the

QUOT.START CODE="2018" ID="QS0053" REF.END="QE0053">QUOT.

used.

disclosure: IFRS 3 B64, disclosure: IFRS 3 B67

EntitysTotalForCashGenerating

standard value for the

QUOT.START CODE="2018" ID="QS0054" REF.END="QE0054">QUOT.START

Cash-generating units

QUOT.END

disclosure: IAS 36 135

EntitysTotalForConsolidatedStructuredEntitiesMember

Entity's total for consolidated structured entities

QUOT.END CODE="2018" ID="QS0055" REF.END="QE0055">QUOT.START

Consolidated structured entities

QUOT.END CODE="20

risks associated with an entity's interests in consolidated structured entities

EntitysTotalForE

stands for the standard value for the

QUOT.START CODE="2018" ID="QS0056" REF.END="QE0056">QUOT.START

External credit gra

disclosure: IFRS 4 39G a - Expiry date

DATE ISO="20210101">2021-01-01

example: IFRS 7 IG20C, example: IFRS 7 35M, exam

ISO="20210101">2021-01-01

EntitysTotalForImpairmentOfFinancialAssetsMember

Entity's total for impairment of financial assets

QUOT.END

Expiry date

DATE ISO="20210101">2021-01-01

EntitysTotalForIndividualAssetsOrCe

This member stands for the standard value for the

QUOT.START CODE="2018" ID="QS0058" REF.END="QE0058">QUOT.START

member is used.

disclosure: IAS 36 130

EntitysTotalForInternalCreditGradesMembe

value for the

QUOT.START CODE="2018" ID="QS0059" REF.END="QE0059">QUOT.START

Internal credit grades

QUOT.END CODE="

date

DATE ISO="20210101">2021-01-01

example: IFRS 7 IG20C, example: IFRS 7 35M, example: IFRS 7 IG25 b - Expiry date

EntitysTotalForJointOperationsMember

Entity's total for joint operations

Joint operations

QUOT.END CODE="2019" ID="QE0060" REF.START="QS0060">QUOT.END

axis if no other member i

Entity's total for joint ventures

EntitysTotalForRelatedPartiesMember

Entity's total for related parties

Categories of related parties

QUOT.END CODE="2019" ID="QE0063" REF.START="QS0063">QUOT.

EntitysTotalForSegmentConsolidationItemsMember

Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

axis if no oth

Entity's total for subsidiaries

EntitysTotalForRelatedPartiesMember

Entity's total for related parties

Categories of related parties

QUOT.END CODE="2019" ID="QE0063" REF.START="QS0063">QUOT.

EntitysTotalForSegmentConsolidationItemsMember

Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

axis if no oth

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EntitysTotalForRelatedPartiesMember

Entity's total for related parties

Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

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Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

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Entity's total for segment consolidation items

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Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

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Entity's total for related parties

Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

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Entity's total for related parties

Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

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Entity's total for related parties

Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

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Entity's total for related parties

Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

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Segment consolidation items

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Categories of related parties

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Entity's total for segment consolidation items

Segment consolidation items

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axis if no oth

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Entity's total for related parties

Categories of related parties

QUOT.END CODE="2019" ID="QE0063" REF.START="QS0063">QUOT.

EntitysTotalForSegmentConsolidationItemsMember

Entity's total for segment consolidation items

Segment consolidation items

QUOT.END CODE="2019" ID="QE0064" REF.START="QS0064">QUOT.END

<

commercial viability of extracting the mineral resource. </td> <td>disclosure: IFRS 6 24 b</td> </tr> <tr> <td>i>frs-full</td> <td>>Exp amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]</td> <td>disclosure: IFRS 4 37 b - duration, debit</td> <td>Expenses, by nature</td> <td>The amount of expenses aggregated according to their nature (for example, c within the entity.</td> <td>disclosure: IAS 1 99</td> </tr> <tr> <td>i>frs-full</td> <td>>ExpenseByNatureAbstract</td> <td>>IE</td> <td>>ExpenseDueToUnwindingOfDiscountOnProvisions</td> <td>>X duration, debit</td> <td>>Expense due to unwinding of discount on pr the passage of time. [Refer: Other provisions]</td> <td>>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>frs-full</td> <td>>Expens policyholder claims and benefits, without reduction for reinsurance held</td> <td>>The amount of expense for policyholder claims and b 01</DATE>, example: IFRS 4 IG24 c - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 b - Expiry date <DATE> >ExpenseFromCashsettledSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets</td> <td>did not qualify for recognition as assets</td> <td>>The amount of expense arising from cash-settled share-based payment transactions i in which goods or services received did not qualify for recognition as assets</td> <td>>common practice: IAS 1 112 c</td> </tr> <tr> <td>>Expense from continuing involvement in derecognised financial assets</td> <td>>The amount of expense recognised from the entity's assets; Derivatives [member]]</td> <td>disclosure: IFRS 7 42G b</td> </tr> <tr> <td>i>frs-full</td> <td>>ExpenseFromContinuingInv involvement in derecognised financial assets cumulatively recognised</td> <td>>The amount of cumulative expense recognised from the Expense from continuing involvement in derecognised financial assets; Derivatives [member]]</td> <td>disclosure: IFRS 7 42G b</td> >ExpenseFromEquitysettledSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets</td> <td>did not qualify for recognition as assets</td> <td>>The amount of expense arising from equity-settled share-based payment transactions transactions in which goods or services received did not qualify for recognition as assets</td> <td>disclosure: IFRS 2 51 a</td> </tr> >ExpenseFromSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets</td> <td>>X duration, recognition as assets</td> <td>>The amount of expense arising from share-based payment transactions in which the goods or services r >ExpenseFromSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssetsAbstract</td> <td>recognition as assets [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>i>frs-full</td> <td>>ExpenseFromShr with employees</td> <td>>The amount of expense from share-based payment transactions with employees.</td> <td>>common practice >ExpenseIncomeIncludedInProfitOrLossLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued</td> <td>>X duration, cred <td>>The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from expense or income IG37 d - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01 of restructuring activities</td> <td>>The amount of expense relating to restructuring. Restructuring is a programme that is planned an business is conducted. Such programmes include: (a) the sale or termination of a line of business; (b) closure of business locations in a c fundamental reorganisations that have a material effect on the nature and focus of the entity's operations.</td> <td>disclosure: IAS 1 9 >ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransaction</td> <td>>X duration, debit</td> <td>>Expense during the period in respect of bad or doubtful debts due from related parties. [Refer: Related parties [member]]</td> <td>disclosure: >ExpenseRelatingToLeasesOfLowvalueAssetsForWhichRecognitionExemptionHasBeenUsed</td> <td>>X duration, debit</td> <td>>Exp to leases of low-value assets accounted for applying paragraph 6 of IFRS 16. This expense shall not include the expense relating to short- >ExpenseRelatingToShorttermLeasesForWhichRecognitionExemptionHasBeenUsed</td> <td>>X duration, debit</td> <td>>Expense rel leases accounted for applying paragraph 6 of IFRS 16. This expense need not include the expense relating to leases with a lease term of contains a purchase option is not a short-term lease.</td> <td>disclosure: IFRS 16 53 c</td> </tr> <tr> <td>i>frs-full</td> <td>>Exper relating to variable lease payments not included in measurement of lease liabilities</td> <td>>The amount of the expense relating to var lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances e</td> </tr> <tr> <td>i>frs-full</td> <td>>ExpensesArisingFromReinsuranceHeld</td> <td>>X duration, debit</td> <td>>Expenses ar Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 IG24 d - Expiry date <DATE ISO="20210101">2021-01-01</DAT >ExpensesFromAllocationOfPremiumsPaidToReinsurer</td> <td>>X duration, debit</td> <td>>Expenses from allocation of premiums pa contracts held [member]]</td> <td>disclosure: IFRS 17 86 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ExpensesOnFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsRecognisedInOtherComprehensiveIncome</td> <td>>X du loss</td> <td>>The amount of expenses recognised in profit or loss on financial assets reclassified out of the available-for-sale category. 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obligations to acquire or build items of property, plant and equipment</td> <td>The explanation of the nature and extent (for example, concession arrangements. [Refer: Service concession arrangements [member]; Property, plant and equipment]</td> <td>disclosure: SIC >ExplanationOfNatureAndExtentOfObligationsToDeliverOrRightsToReceiveSpecifiedAssetsAtEndOfConcessionPeriod</td> <td>text</tr>
<tr> <td>The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to deliver or r arrangements [member]]</td> <td>disclosure: SIC 29 6 c iv</td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOfNatureAndExtentO provide or rights to expect provision of services</td> <td>The explanation of the nature and extent (for example, quantity, time period i Service concession arrangements [member]]</td> <td>disclosure: SIC 29 6 c ii</td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOf obligations</td> <td>The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights a [member]]</td> <td>disclosure: SIC 29 6 c vi</td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOfNatureAndExtentOfRenewalAndTe explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of renewal and termination options in <tr> <td>i>frs-full</td> <td>ExplanationOfNatureAndExtentOfRightsToUseSpecifiedAssets</td> <td>text</td> <td>Explanation of r or amount as appropriate) of rights to use specified assets in service concession arrangements. [Refer: Service concession arrangements >ExplanationOfNatureOfRequirementInIFRSAndConclusionWhyRequirementIsInConflictWithFairPresentation</td> <td>text</td> <td> in Framework</td> <td>The explanation of the title of the IFRS in question, the nature of the requirement and the reason why manager financial statements set out in the Conceptual Framework.</td> <td>disclosure: IAS 1 23 a</td> </tr> <tr> <td>i>frs-full</td> <td>E from external customers for each product and service, or each group of similar products and services, are not reported</td> <td>The e reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]</td> >ExplanationOfNotAppliedNewStandardsOrInterpretations</td> <td>text</td> <td>Explanation of new standards or interpretations i </td> <td>disclosure: IAS 8 30 a</td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOfObjectiveOfMethodUsedAndLimitationsThatMe objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 1 provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.</td> <td>disclosure: IFRS 17 129 b - >ExplanationOfPeriodOverWhichManagementHasProjectedCashFlows</td> <td>text</td> <td>Explanation of period over which mana financial budgets/forecasts approved by management including, when a period greater than five years is used for a cash-generating unit 36 134 d iii, disclosure: IAS 36 134 e iii</td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOfPossibilityOfReimbursementContingentLia possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities [member]]</t >ExplanationOfPossibilityOfReimbursementContingentLiabilitiesInBusinessCombination</td> <td>text</td> <td>Explanation of possi another party for expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [membe >ExplanationOfReasonForNonDisclosureOfInformationRegardingContingentAsset</td> <td>text</td> <td>Explanation of general nat nature of the dispute with other parties on the subject matter of a contingent asset and the fact and reason why required information re one or more uncertain future events not wholly within control of the entity is not disclosed.</td> <td>disclosure: IAS 37 92</td> </tr> · <td> >Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability</td> <td> reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]</ >ExplanationOfReasonForNonDisclosureOfInformationRegardingProvision</td> <td>text</td> <td>Explanation of general nature of d dispute with other parties on the subject matter of a provision and the fact and reason why required information relating to a provision i >ExplanationOfReasonsForChangesInLossAllowanceForFinancialInstruments</td> <td>text</td> <td>Explanation of reasons for char instruments, which may include (a) the portfolio composition; (b) the volume of financial instruments purchased or originated; and (c) the >ExplanationOfReasonsForSignificantChangesInFinancialStatementLineItemsDueToApplicationOfIFRS15</td> <td>text</td> <td>Expi the reasons for significant changes in financial statement line items due to the application of IFRS 15.</td> <td>disclosure: IFRS 15 C8 l >ExplanationOfReasonsWhyEntityElectedToApplyIFRSsAsIfItHadNeverStoppedApplyingIFRSs</td> <td>text</td> <td>Explanation of i entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain <td>disclosure: IFRS 1 23B</td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsFc for correction related to prior period errors</td> <td>The explanation of the reason why it is impracticable to determine amounts for c >ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsOfAdjustmentsRelatedToChangeInAccountingPolicy</td> <td>text</td> <td>The explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy. >ExplanationOfRelationshipBetweenAmountsPayableOnDemandThatAriseFromContractsWithinScopeOfIFRS17AndCarryingAmountOfRel contracts within scope of IFRS 17 and carrying amount of related groups of contracts</td> <td>The explanation of the relationship betw groups of contracts.</td> <td>disclosure: IFRS 17 132 c - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >text</td> <td>Explanation of relationship between insurance finance income (expenses) and investment return on assets</td> <td> the entity's financial statements to evaluate the sources of finance income or expenses recognised in profit or loss and other comprehen: 01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>ExplanationOfRelationshipBetweenSensitivitiesToChangesInRiskExposuresArising changes in risk exposures arising from insurance contracts and from financial assets held</td> <td>The explanation of the relationship the entity. [Refer: Insurance contracts [member]; Financial assets]</td> <td>disclosure: IFRS 17 128 a ii - Effective <DATE ISO="202101 >text</td> <td>Explanation of relationships between parent and subsidiaries</td> <td>The explanation of the relationships between >ExplanationOfRelevantFactorsInReachingDecisionToProvideSupportThatResultedInControllingUnconsolidatedStructuredEntity</td> <td> structured entity</td> <td>The explanation of the relevant factors in reaching the decision by an investment entity or any of its uncon structured entity that the investment entity did not control, that resulted in obtaining control. [Refer: Disclosure of investment entities [l >i>frs-full</td> <td>ExplanationOfRestrictionsOnDistributionOfRevaluationSurplusForIntangibleAssets</td> <td>text</td> <td>Expl distribution of the balance of the revaluation surplus for intangible assets to shareholders. [Refer: Revaluation surplus]</td> <td>discl >ExplanationOfRestrictionsOnRemittanceOfIncomeAndDisposalProceedsOfInvestmentProperty</td> <td>text</td> <td>Explanation o >The explanation of the existence of restrictions on the realisability of investment property or the remittance of income and proceeds on <td> >ExplanationOfRiskManagementStrategyRelatedToHedgeAccountingExplanatory</td> <td>text block</td> <td>Explanation of ris hedge accounting.</td> <td>disclosure: IFRS 7 22A</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfSeasonalityOrCyclicalityOff comments about the seasonality or cyclicity of interim operations.</td> <td>disclosure: IAS 34 16A b</td> </tr> <tr> <td>i>frs-full</t arrangement</td> <td>The description of a share-based payment arrangement that existed at any time during the reporting period. [R >ExplanationOfSignificantChangesInContractAssetsAndContractLiabilitiesExplanatory</td> <td>text block</td> <td>Explanation of s contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]</td> <td>disclosure: IFRS 15 118 b</td> </tr> <td> >Explanation of significant changes in net investment in finance lease [text block]</td> <td>The explanation of the significant changes 93</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfSignificantDecreaseInLevelOfGovernmentGrantsForAgriculturalActivity</td> explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Governmen >ExplanationOfSignificantTermsOfServiceConcessionArrangementThatMayAffectAmountTimingAndCertaintyOfFutureCashFlows</td> <td> future cash flows</td> <td>The explanation of significant terms of service concession arrangements that may affect the amount, timing negotiation is determined). [Refer: Service concession arrangements [member]]</td> <td>disclosure: SIC 29 6 b</td> </tr> <tr> <td> >Explanation of terms and conditions of outstanding balances for related party transaction</td> <td>The explanation of the terms and i</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOff and assumption of liabilities in business combination</td> <td>The description of transactions that are recognised separately from the >disclosure: IFRS 3 B64 l, disclosure: IFRS 3 B64 m, disclosure: IFRS 3 B64 i i</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfTransfersOfCumulativeGainOrLossWithinEquityOfInvestmentsInEquityDesignatedAsMeasuredAtFairValueThroughOther equity instruments designated at fair value through other comprehensive income</td> <td>The explanation of transfers of the cumul comprehensive income. [Refer: Other comprehensive income]</td> <td>disclosure: IFRS 7 11A e</td> </tr> <tr> <td>i>frs-full</td> <td> of unfulfilled conditions and other contingencies attaching to government assistance</td> <td>The explanation of unfulfilled conditions >disclosure: IAS 20 39 c</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfValueAssignedToKeyAssumption</td> <td>text</td> <td> management has based its determination of recoverable amount for a cash-generating unit (group of units). [Refer: Cash-generating unit >ExplanationOfWhenEntityExpectsToRecogniseRemainingContractualServiceMarginInProfitOrLoss</td> <td>text</td> <td> >Explanati entity expects to recognise the contractual service margin remaining at the end of the reporting period in profit or loss. [Refer: Contract <tr> <td>i>frs-full</td> <td> >ExplanationOfWhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligati performance obligations as revenue</td> <td>The explanation of when the entity expects to recognise the transaction price allocated t remaining performance obligations]</td> <td>disclosure: IFRS 15 120 b ii</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfWhetherAnyConsiderationFromContractsWithCustomersIsNotIncludedInDisclosureOfTransactionPriceAllocatedToRemain included in disclosure of transaction price allocated to remaining performance obligations</td> <td>The explanation of whether any co performance obligations. [Refer: Transaction price allocated to remaining performance obligations]</td> <td>disclosure: IFRS 15 122</ >ExplanationOfWhetherBreachesWhichPermittedLenderToDemandAcceleratedRepaymentWereRemediedOrTermsOfLoansPayableWereR permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial stateme accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for >ExplanationOfWhetherEntityAppliesExemptionInIAS2425</td> <td>text</td> <td> >Explanation of whether entity applies exemption i 24 26</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged</td> <td>The explanation of whether the entity has the obligation to return collateral sold or repledged in absence of default >ExplanationOfWhetherParticipantsContributeToRetirementBenefitPlan</td> <td>text</td> <td> >Explanation of whether participants <td>disclosure: IAS 26 36 d</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfWhetherPracticalExpedientIsAppliedForDisclosureC is applied for disclosure of transaction price allocated to remaining performance obligations</td> <td>The explanation of whether the p Transaction price allocated to remaining performance obligations]</td> <td>disclosure: IFRS 15 122</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationOfWhyEntityCameToDifferentConclusionsInNewAssessmentApplyingParagraphs412aOr412AaOfIFRS9AtDateOfInitialApplica 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17</td> <td>The explanation of why the entity came to any different c <td>disclosure: IFRS 17 C33 c - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td> >Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IF entity measures investment property at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance w <td> >ExplanationOfWhyMethodsUsedToRecogniseRevenueProvideFaithfulDepictionOfTransferOfGoodsOrServices</td> <td>text</td> <td> explanation of why the methods used to recognise revenue from contracts with customers provide a faithful depiction of the transfer of g full</td> <td> >ExplanationOfCrossReferencesToInterimFinancialStatementDisclosuresForFirsttimeAdopter</td> <td>text</td> <td> >E references to other published documents that include information that is material to understanding the entity's current interim period f >ExplanationWhenGreatestTransferActivityTookPlace</td> <td>text</td> <td> >Explanation when greatest transfer activity took place days before the end of the reporting period) throughout which the total amount of proceeds from the transfer activity (that qualifies for closing days of a reporting period).</td> <td>disclosure: IFRS 7 42G c i</td> </tr> <tr> <td>i>frs-full</td> <td> >ExplanationWhichDis >text</td> <td> >Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for busi could not be made and reasons why they cannot be made if the initial accounting for the business combination is incomplete at the time i <tr> <td>i>frs-full</td> <td> >ExplanationWhyFairValueBecomesReliableForBiologicalAssetsPreviouslyMeasuredAtCost</td> <td>text</td>

why fair value becomes reliably measurable for biological assets previously measured at their cost less any accumulated depreciation and
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value cannot be reliably measured for biological assets measured at cost less any accumulated depreciation and accumulated impairment
>ExplanationWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyCostModel</td> <td>>text</td> <td>>Explanation of why f
measured for investment property measured using the cost model. [Refer: Investment property]</td> <td>>disclosure: IAS 40 79 e ii</td>
>Explanation of why entity not regarded as going concern</td> <td>>The explanation of the reason why the entity is not regarded as a
<td>>member</td> <td>>Exploration and evaluation assets [member]</td> <td>>This member stands for exploration and evaluation exp
expenditures incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasib
<tr> <td>>ifrs-full</td> <td>>ExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts</td> <td>>X instant, credit-
credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [m
>ifrs-full</td> <td>>ExposureToRiskThatArisesFromContractsWithinScopeOfIFRS17</td> <td>>X instant</td> <td>>Exposure to risk tha
scope of IFRS 17.</td> <td>>disclosure: IFRS 17 125 a - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-
government [member]</td> <td>>This member stands for expropriation of major assets by government. [Refer: Government [member]]<
credit grades [axis]</td> <td>>The axis of a table defines the relationship between the domain members or categories in the table and t
01</DATE>, example: IFRS 7 IG20C, example: IFRS 7 35M, example: IFRS 7 IG24 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE>
>ExternalCreditGradesMember</td> <td>>member</td> <td>>External credit grades [member]</td> <td>>This member stands for cre
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full</td> <td>>FactoringOfReceivablesMember</td> <td>>member</td> <td>>Factoring of receivables [member]</td> <td>>This memb
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including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products
aggregated). [Refer: Geographical areas [member]; Operating segments [member]; Products and services [member]; Reportable segment
>axis</td> <td>>Fair value as deemed cost [axis]</td> <td>>The axis of a table defines the relationship between the domain members o
>ifrs-full</td> <td>>FairValueGainLossThatWouldHaveBeenRecognisedInOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenRecla
financial assets had not been reclassified</td> <td>>The fair value gain (loss) that would have been recognised in other comprehensive
>ifrs-full</td> <td>>FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassifiedOutOffai
credit</td> <td>>Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out
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assets</td> <td>>disclosure: IFRS 7 42M b</td> </tr> <tr> <td>>ifrs-full</td> <td>>FairValueGainLossThatWouldHaveBeenRecognise
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<tr> <td>>ifrs-full</td> <td>>FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOrOtherComprehensiveIncomeIfFinancial
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<td>>X duration, credit</td> <td>>Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through pr
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>ifrs-full</td> <td>>FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognis
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recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability or firm commitment, t
disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C</td> </tr> <tr> <td>>ifrs-full</td> <td>>FairValueModelMember<
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market parti
>FairValueOfAcquiredReceivables</td> <td>>X instant, debit</td> <td>>Fair value of acquired receivables</td> <td>>The fair value of i
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value of assets representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]</td> <td>>dis
credit</td> <td>>Fair value of associated financial liabilities</td> <td>>The fair value of financial liabilities associated with transferred f
<td>>ifrs-full</td> <td>>FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCost</td> <td>>X instant, debit</td> <td>>Fair
comprehensive income category</td> <td>>The fair value of financial assets reclassified out of the fair value through profit or loss categ
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of IFRS 9</td> <td>>The fair value of financial assets that have been reclassified so that they are measured at amortised cost as a result
>FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughOtherComprehensiveIncomeCategoryIntoAmortisedCostCategory</td> <
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>ifrs-full</td> <td>>FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueThroughOtherComprel
through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9</td> <td>>The fair value of fi
income as a result of the transition to IFRS 9. [Refer: Financial assets]</td> <td>>disclosure: IFRS 7 42M a</td> </tr> <tr> <td>>ifrs-full
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used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, cl
>FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativesUsedToM
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derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial ins
>FairValueOfFinancialLiabilitiesReclassifiedAsMeasuredAtAmortisedCostFirstApplicationOfIFRS9</td> <td>>X instant, credit</td> <td>
financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer:
>FairValueOfInvestmentInJointVenturesWherePriceQuotationsPublished</td> <td>>X instant, debit</td> <td>>Fair value of investments
market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures]</td> <td>>disclosure: IFRS 12 21 b iii</
debit</td> <td>>Fair value of investments in associates for which there are quoted market prices</td> <td>>The fair value of investmen
>disclosure: IFRS 12 21 b iii</td> </tr> <tr> <td>>ifrs-full</td> <td>>FairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasure
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>disclosure: IFRS 7 11A c, disclosure: IFRS 7 8 h</td> </tr> <tr> <td>>ifrs-full</td> <td>>FairValueOfInvestmentsInEquityInstrumentsM
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other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [m
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representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]</td> <td>>disclosure: IFRS 7
<td>>X instant, debit</td> <td>>Fair value of property, plant and equipment materially different from carrying amount</td> <td>>The fa
[member]; Property, plant and equipment]</td> <td>>example: IAS 16 79 d</td> </tr> <tr> <td>>ifrs-full</td> <td>>FairValueOfSubsidi
subsidiaries that cease to be consolidated as of date of change of investment entity status</td> <td>>The fair value, as of the date of cha
entities [text block]; Subsidiaries [member]]</td> <td>>disclosure: IFRS 12 9B a</td> </tr> <tr> <td>>ifrs-full</td> <td>>FairValueOfTr
>Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety</td> <td>>The diffi
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>FairValueOfTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntirety</td> <td>>X instant, debit</td> <td>>Fair value of tra
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items for contracts with direct participation features</td> <td>>The fair value of the underlying items for contracts with direct participa
>disclosure: IFRS 17 111 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>FeeAndCommr
and commissions.</td> <td>>common practice: IAS 1 85</td> </tr> <tr> <td>>ifrs-full</td> <td>>FeeAndCommissionExpenseAbstract<
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>FeeAndCommissionIncomeAbstract</td> <td>>IE></IE></td> <td>>Fee and commission income [abstract]</td> <td>>IE></IE></td>
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>Fee and commission income (expense) [abstract]</td> <td>>IE></IE></td> <td>>IE></IE></td> </tr> <tr> <td>>ifrs-full</td>
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>FeeIncomeExpenseArisingFromFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss</td> <td>>X duration, credit-
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<td>>This member stands for final salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]</td> <td>>exar
<td>>The amount of costs associated with financing activities of the entity.</td> <td>>disclosure: IAS 1 82 b</td> </tr> <tr> <td>>ifrs-fi
operating activities</td> <td>>The cash outflow for finance costs paid, classified as operating activities. [Refer: Finance costs]</td> <td>
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</td> <td>>The amount of income or cost associated with interest and other financing activities of the entity.</td> <td>>common practi
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tax</td> <td>>The amount of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recogni
<td>>disclosure: IAS 1 91 b - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 82 - Effective <DATE ISO="20210
full</td> <td>>FinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossNetOfTax</td> <td>>X duration, credi

<div><p>of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 82 - Effective <DATE ISO="20210101">2021-01-01</DATE>, di>
>FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInProfitOrLoss</td> <td>X duration, credit</td> <td>Finance in
reinsurance contracts held that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [<DATE ISO="20210101">2021-01-01</DATE>]</td> <td></tr> <tr> <td>-ifrs-full</td> <td>FinanceIncomeOnNetInvestmentInFinanceLease
the net investment in the finance lease. [Refer: Finance income; Net investment in finance lease]</td> <td>-disclosure: IFRS 16 90 a ii</t>
>Finance income received, classified as operating activities</td> <td>>The cash inflow from finance income received, classified as opera>
>FinanceLeaseReceivables</td> <td>>X instant, debit</td> <td>>Finance lease receivables</td> <td>>The amount of receivables relate
instant, debit</td> <td>>Financial assets</td> <td>>The amount of assets that are: (a) cash; (b) an equity instrument of another entity;
liabilities with another entity under conditions that are potentially favourable to the entity; or (d) a contract that will, or may be, settled i
number of the entityâ€™s own equity instruments; or (ii) a derivative that will, or may be, settled other than by the exchange of a fixed a
own equity instruments do not include puttable financial instruments classified as equity instruments in accordance with paragraphs 16.
entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that
Financial liabilities]</td> <td>-disclosure: IFRS 7 25, disclosure: IFRS 7 35H, disclosure: IFRS 7 35I, disclosure: IFRS 7 35M, example: IFRS>
>FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationCarryingAmountAfterApplyingAmer
compensation, carrying amount after applying amendments</td> <td>>The carrying amount of financial assets affected by the amendme
b</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeComper
amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments
compensation, immediately before applying the amendments.</td> <td>-disclosure: IFRS 9 7.2.34 a</td> </tr> <tr> <td>-ifrs-full</td>
>FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationMeasurementCategoryAfterApplyin
compensation, measurement category after applying amendments</td> <td>>The measurement category of financial assets affected by
IFRS 9 7.2.34 b</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe
by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying ame
negative compensation, immediately before applying the amendments.</td> <td>-disclosure: IFRS 9 7.2.34 a</td> </tr> <tr> <td>-ifrs>
>X instant, debit</td> <td>>Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after red
application of IFRS 17.</td> <td>-disclosure: IFRS 17 C32 b ii - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <
>FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17CarryingAmountImmediatelyBeforeRedesignation</td> <tr>
immediately before redesignation</td> <td>>The carrying amount, immediately before redesignation, of financial assets affected by the
01-01</DATE> </td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17Me
application of IFRS 17, measurement category after redesignation</td> <td>>The measurement category, after redesignation, of financia
<DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAffectedByRedesignationAtDate<
by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation</td> <td>>The measu
IFRS 17.</td> <td>-disclosure: IFRS 17 C32 b i - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>-ifrs-full</t>
amount of financial assets at amortised cost. The amortised cost is the amount at which financial assets are measured at initial recogniti
that initial amount and the maturity amount, and adjusted for any impairment. [Refer: Financial assets]</td> <td>-disclosure: IFRS 7 8 f
assets at amortised cost, category [member]</td> <td>>This member stands for the financial assets at amortised cost category. [Refer: F>
>FinancialAssetsAtAmortisedCostMember</td> <td>member</td> <td>>Financial assets at amortised cost, class [member]</td> <td>>
>-disclosure: IFRS 7 B2 a c</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValue</td> <td>>X instant, debit</td> <td>>Fir>
>-disclosure: IFRS 7 25</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueMember</td> <td>member</td> <td>>Fin:>
Financial assets; At fair value [member]</td> <td>-disclosure: IFRS 7 B2 a</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtF
comprehensive income</td> <td>>The amount of financial assets at fair value through other comprehensive income. [Refer: At fair value>
>FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract</td> <td>>IE></IE></td> <td>>Financial assets at fair value>
>FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeCategoryMember</td> <td>member</td> <td>>Financial assets at fa
through other comprehensive income category. [Refer: Financial assets at fair value through other comprehensive income]</td> <td>>di
debit</td> <td>>Financial assets at fair value through profit or loss</td> <td>>The amount of financial assets that are measured at fair
unless it is measured at amortised cost or at fair value through other comprehensive income. A gain (loss) on a financial asset measured
which the entity has elected to present gains and losses in other comprehensive income or it is a financial asset measured at fair value tl
<td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossAbstract</td> <td>>IE></IE></td> <td>>Financial assets at :>
>FinancialAssetsAtFairValueThroughProfitOrLossCategoryMember</td> <td>member</td> <td>>Financial assets at fair value through
[Refer: Financial assets at fair value through profit or loss]</td> <td>-disclosure: IFRS 7 8 a</td> </tr> <tr> <td>-ifrs-full</td> <td>>Fi
value through profit or loss, classified as held for trading</td> <td>>The amount of financial assets at fair value through profit or loss cl
the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for whic
guarantee contract or a designated and effective hedging instrument). [Refer: At fair value [member]; Financial assets at fair value throu>
</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingCategoryMember
</td> <td>>This member stands for the financial assets at fair value through profit or loss classified as held for trading category. [Refer:
ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossDesigna
initial recognition or subsequently</td> <td>>The amount of financial assets at fair value through profit or loss that were designated as
<td>-disclosure: IFRS 7 8 a</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponIni
initial recognition or subsequently, category [member]</td> <td>>This member stands for the financial assets at fair value through profi
designated upon initial recognition or subsequently</td> <td>-disclosure: IFRS 7 8 a</td> </tr> <tr> <td>-ifrs-full</td> <td>>Financie
value through profit or loss, mandatorily measured at fair value</td> <td>>The amount of financial assets mandatorily measured at fair va>
IFRS 7 8 a</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueC
category [member]</td> <td>>This member stands for the financial assets mandatorily measured at fair value through profit or loss cate>
a</td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptio
measured as such in accordance with exemption for reacquisition of own equity instruments</td> <td>>The amount of financial assets
described in paragraph 33A of IAS 32. [Refer: Financial assets at fair value through profit or loss]</td> <td>-disclosure: IFRS 7 8 a - Effect>
>FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForReacquisitionOfOwnEquityInstrumen
with exemption for reacquisition of own equity instruments, category [member]</td> <td>>This member stands for the financial assets a
category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition o>
>-ifrs-full</td> <td>>FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForRepurchaseOfOwne
accordance with exemption for repurchase of own financial liabilities</td> <td>>The amount of financial assets at fair value through pro>
of IFRS 9. [Refer: Financial assets at fair value through profit or loss]</td> <td>-disclosure: IFRS 7 8 a - Effective <DATE ISO="20210101">
>FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForRepurchaseOfOwnFinancialLiabilities
with exemption for repurchase of own financial liabilities, category [member]</td> <td>>This member stands for the financial assets at f>
[Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financ>
full</td> <td>>FinancialAssetsAvailableforsale</td> <td>>X instant, debit</td> <td>>Financial assets available-for-sale</td> <td>>The i>
held-to-maturity investments; or (c) financial assets at fair value through profit or loss. [Refer: Derivative financial assets; Financial ass>
ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>-ifrs-full</td> <td>>FinancialAssetsAvailableforsaleCategoryMember</td>
available-for-sale category. [Refer: Financial assets available-for-sale]</td> <td>-disclosure: IFRS 7 8 d - Expiry date <DATE ISO="202101>
>FinancialAssetsCarryingAmountImmediatelyAfterInitialApplicationOfIFRS9</td> <td>>X instant, debit</td> <td>>Financial assets, carr>
application of IFRS 9. [Refer: Financial assets]</td> <td>-disclosure: IFRS 7 421 b</td> </tr> <tr>

>disclosure: IFRS 9 7.2.34, disclosure: IFRS 17 C32 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 4 39L b - I

>FinancialAssetsNeitherPastDueNorImpairedMember</td> <td>member</td> <td>Financial assets neither past due nor impaired [me

counterparty has failed to make a payment when contractually due. [Refer: Financial assets]</td> <td>common practice: IFRS 7 37 - Exp

>FinancialAssetsOtherThanThoseSpecifiedInParagraph39EaOfIFRS4FairValue</td> <td>X instant, debit</td> <td>Financial assets oth

in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]</td> <td>disclosure: IFRS 4 3

>FinancialAssetsOutsideScopeOfIFRS7Member</td> <td>member</td> <td>Financial assets outside scope of IFRS 7, class [member]<

IFRS 7 B2 b</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsPastDueButNotImpairedMember</td> <td>member</td> <td>Fi

impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial asset

>FinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities</td> <td>X instant, debit</td> <td>Financial assets pledge

for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 3.2.23(a) of IFRS 9. [R

>FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignatedFirstApplicationOfIFRS9</td> <td>X

application of IFRS 9</td> <td>The amount of financial assets in the statement of financial position that were previously designated as

assets at fair value through profit or loss]</td> <td>disclosure: IFRS 7 42I c</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsP

instant, debit</td> <td>Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IF

designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requireme

IFRS 7 42I c</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassified

profit or loss reclassified voluntarily, initial application of IFRS 9</td> <td>The amount of financial assets in the statement of financial p

entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]

>FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsAtFairValue</td> <td>X instant, debit</td> <td>Financial assets re

out of the available-for-sale category. [Refer: At fair value [member]; Financial assets, at fair value]</td> <td>disclosure: IFRS 7 12A b - I

>FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsCarryingAmount</td> <td>X instant, debit</td> <td>Financial asse

been reclassified out of the available-for-sale category. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 12A b - Expiry date <DATE

>FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossAtFairValue</td> <td>X instant, debit</td> <td>Fi

assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profi

full</td> <td>FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossCarryingAmount</td> <td>X instant, c

carrying amount of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial asse

</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsRecognisedAsOfAcquisitionDate</td> <td>X instant, debit</td> <td>Financ

a business combination. [Refer: Financial assets; Business combinations [member]]</td> <td>example: IFRS 3 B64 i, example: IFRS 3 IE7

>FinancialAssetsThatAreIndividuallyDeterminedToBeImpairedFairValueOfCollateralHeldAndOtherCreditEnhancements</td> <td>X inst

enhancements</td> <td>The fair value of collateral available and other credit enhancements obtained for financial assets that are indiv

ISO="20210101">2021-01-01</DATE>, example: IFRS 7 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> .

>FinancialAssetsThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicationOfAmendmentsToIFRS9ForPrepaym

were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features wi

position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entit

profit or loss]</td> <td>disclosure: IFRS 9 7.2.34 c</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsThatWereDesignatedAsMe

>Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer s

as measured at fair value through profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of I

<td>FinancialAssetsToWhichOverlayApproachIsApplied</td> <td>X instant, debit</td> <td>Financial assets to which overlay approa

>disclosure: IFRS 4 39L b - Effective on first application of IFRS 9</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsTypeMember

It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0072" REF.END="QE0072"></QUOT.START>Types of fir

Financial assets]</td> <td>disclosure: IFRS 7 B52, disclosure: IFRS 7 B51</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsWhi

[axis]</td> <td>The axis of a table defines the relationship between the domain members or categories in the table and the line items o

>FinancialAssetsWhichDoNotQualifyForDerecognitionMember</td> <td>member</td> <td>Transferred financial assets that are not d

entirety. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0073" REF.END="QE0073"></QUOT.START>Tr

>QUOT.END> axis if no other member is used. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 42D</td> </tr> <tr> <td>ifrs-full

>FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWith

flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for

on the facts and circumstances that existed at the initial recognition without taking into account the exception for prepayment features.

>FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWith

assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without t

contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition wit

<td>disclosure: IFRS 7 42R</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialAssetsWithContractualCashFlowsModifiedDuringReporti

debit</td> <td>Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime

which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount

<td>FinancialAssetsWithContractualCashFlowsModifiedDuringReportingPeriodWhileLossAllowanceMeasuredAtLifetimeExpectedCredit

reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)</td> <td>The net modificatio

loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 35

>FinancialAssetsWithModifiedContractualCashFlowsWhileLossAllowanceMeasuredAtLifetimeExpectedCreditLossesForWhichLossAllowa

>Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss all

amount of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount

to 12-month expected credit losses. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 35] b</td> </tr> <tr> <td>ifrs-full</td> <td>

instant, debit</td> <td>Financial assets written off during reporting period and still subject to enforcement activity, contractual amount

are still subject to enforcement activity. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 35L</td> </tr> <tr> <td>ifrs-full</td> <

accounting policy [member]</td> <td>This member stands for the financial effect of changes in accounting policy.</td> <td>disclosure

>FinancialEffectOfCorrectionsOfAccountingErrorsMember</td> <td>member</td> <td>Increase (decrease) due to corrections of prio

>disclosure: IAS 8 49 b i, disclosure: IAS 8 49 c</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialEffectOfTransitionFromPreviousGAAP

defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.

>FinancialForecastOfCashFlowsForCashgeneratingUnitMeasurementInputMember</td> <td>member</td> <td>Financial forecast of

cash flows for a cash-generating unit, used as a measurement input.</td> <td>example: IFRS 13 B36 e</td> </tr> <tr> <td>ifrs-full</

forecast of profit (loss) for cash-generating unit, measurement input [member]</td> <td>This member stands for a financial forecast of

full</td> <td>FinancialGuaranteeContractsMember</td> <td>member</td> <td>Financial guarantee contracts [member]</td> <td>

because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument. </td>

>FinancialInstrumentsCreditimpairedAfterPurchaseOrOriginationMember</td> <td>member</td> <td>Financial instruments credit-i

purchase or origination. [Refer: Financial instruments credit-impaired [member]]</td> <td>disclosure: IFRS 7 35H b ii, disclosure: IFRS

>FinancialInstrumentsCredit-impaired [member]</td> <td>This member stands for financial instruments that are credit-impaired. [Ref

>ifrs-full</td> <td>FinancialInstrumentsDesignatedAsHedgingInstrumentsAtFairValue</td> <td>X instant</td> <td>Financial instr

instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates o

changes in the fair value or cash flows of a designated hedged item. [Refer: At fair value [member]; Derivatives [member]; Derivative fina

>disclosure: IFRS 7 22 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>FinancialIn

>Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]</td> .

that complete the table.</td> <td>disclosure: IFRS 7 24G</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialInstrumentsMeasuredAtFa

instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]</td> <td>TI

the credit risk of these instruments. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0074" REF.END="C

credit risk<QUOT.END CODE="2019" ID="QE0074" REF.START="QS0074"></QUOT.END> axis if no other member is used. [Refer: Financi

>FinancialInstrumentsNotCreditimpairedMember</td> <td>member</td> <td>Financial instruments not credit-impaired [member]</t

[member]</td> <td>disclosure: IFRS 7 35H, disclosure: IFRS 7 35M</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialInstrumentsPurc

[member]</td> <td>This member stands for financial instruments that were purchased or originated as credit-impaired. [Refer: Financi

full</td> <td>FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAss

agreement not set off against financial assets</td> <td>The amount of financial instruments subject to an enforceable master netting a

example: IFRS 7 13C d i</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialInstrumentsSubjectToEnforceableMasterNettingArrangement

enforceable master netting arrangement or similar agreement not set off against financial liabilities</td> <td>The amount of financial i

[Refer: Financial liabilities]</td> <td>example: IFRS 7 13C d i</td> </tr> <tr> <td>ifrs-full</td> <td>Financialia

instruments whose fair value previously could not be reliably measured at time of derecognition</td> <td>The amount, at the time of d

instruments, class [member]</td> <td>disclosure: IFRS 7 30 e - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <

liabilities that are: (a) a contractual obligation: (i) to deliver cash or another financial asset to another entity; or (ii) to exchange financial

will, or may be, settled in the entityâ€™s own equity instruments and is: (i) a non-derivative for which the entity is, or may be, obliged to

exchange of a fixed amount of cash or another financial asset for a fixed number of the entityâ€™s own equity instruments. For this purp

are equity instruments if the entity offers the rights, options or warrants pro rata to all of its existing owners of the same class of its own

instruments that are classified as equity instruments in accordance with paragraphs 16A-16B of IAS 32, instruments that impose on the e

equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery

an equity instrument if it has all the features and meets the conditions in paragraphs 16A-16B or paragraphs 16C-16D of IAS 32. [Refer: F

full</td> <td>FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationCarryingAmountAf

features with negative compensation, carrying amount after applying amendments</td> <td>The carrying amount of financial liabilities

>disclosure: IFRS 9 7.2.34 b</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepayment

>Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediate

prepayment features with negative compensation, immediately before applying the amendments.</td> <td>disclosure: IFRS 9 7.2.34 a<

>FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationMeasurementCategoryAfterAppl

negative compensation, measurement category after applying amendments</td> <td>The measurement category of financial liabilities

>disclosure: IFRS 9 7.2.34 b</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepayment

liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately be

prepayment features with negative compensation, immediately before applying the amendments.</td> <td>disclosure: IFRS 9 7.2.34 a<

at amortised cost</td> <td>The amount of financial liabilities at amortised cost. The amortised cost is the amount at which financial lia

interest method of any difference between that initial amount and the maturity amount. [Refer: Financial liabilities]</td> <td>disclosure

>FinancialLiabilitiesAtAmortisedCostCategoryMember</td> <td>member</td> <td>Financial liabilities at amortised cost, category [m

cost]</td> <td>disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr>

cost, class [member]</td> <td>This member stands for the financial liabilities measured at amortised cost class. [Refer: Financial liabili

<td>X instant, credit</td> <td>Financial liabilities, at fair value</td> <td>The fair value of financial liabilities. [Refer: At fair value [m
>FinancialLiabilitiesAtFairValueMember</td> <td>member</td> <td>Financial liabilities at fair value, class [member]</td> <td>This
>disclosure: IFRS 7 B2 a</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesAtFairValueThroughProfitOrLoss</td> <td>X inst
of the following conditions: (a) they meet the definition of held for trading; or (b) upon initial recognition they are designated by the entit
derivatives) or when doing so results in more relevant information, because either: (a) it eliminates or significantly reduces a measureme
</QUOT.START>an accounting mismatch<QUOT.END CODE="2019" ID="QE0075"></QUOT.END>) that would othe
liabilities or financial assets and financial liabilities is managed and its performance is evaluated on a fair value basis, in accordance with
entityâ€™s key management personnel (as defined in IAS 24). [Refer: At fair value [member]; Key management personnel of entity or pare
full</td> <td>FinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract</td> <td><IE></IE></td> <td>Financial liabilities at fair
>FinancialLiabilitiesAtFairValueThroughProfitOrLossCategoryMember</td> <td>member</td> <td>Financial liabilities at fair value th
category. [Refer: Financial liabilities at fair value through profit or loss]</td> <td>disclosure: IFRS 7 8 e</td> </tr> <tr> <td>ifrs-full<
>Financial liabilities at fair value through profit or loss that meet definition of held for trading</td> <td>The amount of financial liability
it is acquired or incurred principally for the purpose of selling or repurchasing it in the near term; (b) on initial recognition it is part of a
term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedg
>ifrs-full</td> <td>FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition</td> <td>X instant, credi
amount of financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [I
<td>ifrs-full</td> <td>FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionCategoryMember</td> <td>
category [member]</td> <td>This member stands for the financial liabilities at fair value through profit or loss designated as such upon
recognition or subsequently</td> <td>disclosure: IFRS 7 8 e</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesAtFairValueTh
value through profit or loss that meet definition of held for trading, category [member]</td> <td>This member stands for the financial l
through profit or loss that meet definition of held for trading</td> <td>disclosure: IFRS 7 8 e</td> </tr> <tr> <td>ifrs-full</td> <td>
liabilities, carrying amount immediately after initial application of IFRS 9</td> <td>The carrying amount of financial liabilities immediate
full</td> <td>FinancialLiabilitiesCarryingAmountImmediatelyBeforeInitialApplicationOfIFRS9</td> <td>X instant, credit</td> <td>Fi
at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the
Financial liabilities]</td> <td>disclosure: IFRS 7 42I a</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesCategoryMember</t
financial liabilities. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0076" REF.END="QE0076"></QUOT.
member is used. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 8</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesM
immediately after initial application of IFRS 9</td> <td>The measurement category of financial liabilities immediately after the initial ap
>FinancialLiabilitiesMeasurementCategoryImmediatelyBeforeInitialApplicationOfIFRS9</td> <td>text</td> <td>Financial liabilities, m
date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity
liabilities]</td> <td>disclosure: IFRS 7 42I a</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesMember</td> <td>member<
represents the standard value for the <QUOT.START CODE="2018" ID="QS0077"></QUOT.START>Classes of financi
Financial liabilities]</td> <td>disclosure: IFRS 9 7.2.34, disclosure: IFRS 7 6, disclosure: IFRS 7 42I</td> </tr> <tr> <td>ifrs-full</td> <
[member]</td> <td>This member stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]</td> <
>FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignatedFirstApplicationOfIFRS9</td> <td>
initial application of IFRS 9</td> <td>The amount of financial liabilities in the statement of financial position that were previously design
Financial liabilities at fair value through profit or loss]</td> <td>disclosure: IFRS 7 42I c</td> </tr> <tr> <td>ifrs-full</td> <td>
>FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedDueToRequirementsOfIFRS9FirstApplicationOfIFR
requirements of IFRS 9, initial application of IFRS 9</td> <td>The amount of financial liabilities in the statement of financial position the
due to the requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]<
>FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarilyFirstApplicationOfIFRS9</td> <td>X i
application of IFRS 9</td> <td>The amount of financial liabilities in the statement of financial position that were previously designat
the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]</td> <td>disclosure: IFRS 7 42I c</td> <
reclassified into equity</td> <td>The amount of financial liabilities reclassified into equity. [Refer: Equity; Financial liabilities]</td> <
td instant, credit</td> <td>Financial liabilities recognised as of acquisition date</td> <td>The amount recognised as of the acquisition d
>example: IFRS 3 B64 i, example: IFRS 3 IE72</td> </tr> <tr> <td>ifrs-full</td> <td>
>FinancialLiabilitiesThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicationOfAmendmentsToIFRS9ForPrepa
that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment featur
position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entit
profit or loss]</td> <td>disclosure: IFRS 9 7.2.34 c</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialLiabilitiesTypeMember</td> <td>
also represents the standard value for the <QUOT.START CODE="2018" ID="QS0078" REF.END="QE0078"></QUOT.START>Types of fina
Financial assets]</td> <td>disclosure: IFRS 7 B52, disclosure: IFRS 7 B51</td> </tr> <tr> <td>ifrs-full</td> <td>FinancialRiskMem
or more of a specified interest rate, financial instrument price, commodity price, currency exchange rate, index of prices or rates, credit i
contract.</td> <td>disclosure: IFRS 17 124 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 125 - Effective <
<tr> <td>ifrs-full</td> <td>FinishedGoods</td> <td>X instant, debit</td> <td>Current finished goods</td> <td>A classification o
course of business. [Refer: Inventories]</td> <td>example: IAS 1 78 c, common practice: IAS 2 37</td> </tr> <tr> <td>ifrs-full</td> <td>
member stands for a year that ended five years before the end of the reporting year.</td> <td>disclosure: IFRS 17 130 - Effective <DAT
<td>Fixed interest rate [member]</td> <td>This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]</td> <td>
>Fixed-price contracts [member]</td> <td>This member stands for fixed-price contracts with customers.</td> <td>example: IFRS 15 I
>The amount of fixtures and fittings, not permanently attached to real property, used in the entity's operations.</td> <td>example: IAS
[member]</td> <td>This member stands for a class of property, plant and equipment representing fixtures and fittings that are not per
full</td> <td>FlatSalaryPensionDefinedBenefitPlansMember</td> <td>member</td> <td>Flat salary pension defined benefit plans [u
</td> <td>example: IAS 19 138 b</td> </tr> <tr> <td>ifrs-full</td> <td>FloatingInterestRateMember</td> <td>member</td> <td>
>common practice: IFRS 7 39</td> </tr> <tr> <td>ifrs-full</td> <td>ForeignCountriesMember</td> <td>member</td> <td>For
domicile [member]]</td> <td>disclosure: IFRS 8 33 b, disclosure: IFRS 8 33 a</td> </tr> <tr> <td>ifrs-full</td> <td>ForeignExchange
</tr> <tr> <td>ifrs-full</td> <td>ForwardContractMember</td> <td>member</td> <td>Forward contract [member]</td> <td>Thi
settlement price determined in advance.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>FourYearsBe
for a year that ended four years before the end of the reporting year.</td> <td>disclosure: IFRS 17 130 - Effective <DATE ISO="2021010
>Franchise fee income</td> <td>The amount of income arising from franchise fees.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr>
for a class of intangible assets representing the right to operate a business using the name, merchandise, services, methodologies, pror
practice: IAS 38 119</td> </tr> <tr> <td>ifrs-full</td> <td>FuelAndEnergyExpense</td> <td>X duration, debit</td> <td>Fuel and
112 c</td> </tr> <tr> <td>ifrs-full</td> <td>FuelAndEnergyExpenseAbstract</td> <td><IE></IE></td> <td>Fuel and energy expe
duration, debit</td> <td>Fuel expense</td> <td>The amount of expense arising from the consumption of fuel.</td> <td>common pr
>Funding arrangements of defined benefit plans [axis]</td> <td>The axis of a table defines the relationship between the domain mem
<td>ifrs-full</td> <td>FundingArrangementsOfDefinedBenefitPlansMember</td> <td>member</td> <td>Funding arrangements of
arrangements of defined benefits plans. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0079" REF.ENI
REF.START="QS0079"></QUOT.END> axis if no other member is used.</td> <td>example: IAS 19 138 e</td> </tr> <tr> <td>ifrs-full<
>standardised, exchange-traded contract for the purchase or sale of an underlying asset at a specified future date for a settlement price (<
>GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost</td> <td>X duration, credit</td> <td>Gain (loss) a
financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]</td> <td>disclosure: IAS 1 82 a a</td> </tr> <tr> <td>
<IE></td> <td>Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]</td> <td><IE></IE><
>GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialLiabilityExtinguishedAndConsiderationPaid</td> <td>X duration,
paid</td> <td>The gain (loss) arising from the difference between the carrying amount of the financial liability extinguished and the me
>disclosure: IFRIC 19 11</td> </tr> <tr> <td>ifrs-full</td> <td>GainLossOfDerecognisedFinancialAssetsAtDateOfTransfer</td> <td>
derecognised financial assets as of the date of the transfer of the assets. [Refer: Financial assets]</td> <td>disclosure: IFRS 7 42G a</t
duration, credit</td> <td>Gain (loss) from transfer activity during period representing greatest transfer activity</td> <td>The gain (l
took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed through
>GainLossOnCessationOfConsolidationOfSubsidiariesDueToChangeOfInvestmentEntityStatus</td> <td>X duration, credit</td> <td>G
cessation of the consolidation of subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [tex
>GainLossOnChangeInFairValueOfHedgedItemUsedAsBasisForRecognisingHedgeIneffectiveness</td> <td>X duration, credit</td> <td>
change in fair value of the hedged item used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to whi
>disclosure: IFRS 7 24B a iv, disclosure: IFRS 7 24B b i</td> </tr> <tr> <td>ifrs-full</td> <td>GainLossOnChangeInFairValueOfHedgin
value of hedging instrument used as basis for recognising hedge ineffectiveness</td> <td>The gain (loss) on the change in fair value of
in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.</td> <td>disclosure: IF
<td>X duration, debit</td> <td>Gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest
resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts inclu
benefit liability (asset)]</td> <td>disclosure: IAS 19 141 c iv</td> </tr> <tr> <td>ifrs-full</td> <td>GainLossOnChangesInEffectOfLin
reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights</td> <td>The increase (decrease) i
excluding amounts included in interest income or expense. [Refer: Interest income; Net defined benefit liability (asset); Interest income, r
>GainLossOnDesignationOfFinancialInstrumentAsMeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativesUsedToManageC
profit or loss because credit derivative is used to manage credit risk</td> <td>The gain (loss) recognised on designation of a financial i
risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]</td> <td>d
<td>Gain (loss) on hedge ineffectiveness</td> <td>The gain (loss) on hedge ineffectiveness. Hedge ineffectiveness is the extent to wh
>disclosure: IFRS 7 24C a i</td> </tr> <tr> <td>ifrs-full</td> <td>GainLossOnHedgeIneffectivenessAbstract</td> <td><IE></IE></
full</td> <td>GainLossOnHedgeIneffectivenessRecognisedInOtherComprehensiveIncome</td> <td>X duration, credit</td> <td>Gain
income on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]</td> <td>disclosure: IFRS 7 24C a i</td> </tr> <tr> <td>
hedge ineffectiveness recognised in profit or loss</td> <td>The gain (loss) recognised in profit or loss on hedge ineffectiveness. [Refer
full</td> <td>GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAsset</td> <td>X duration, debit</td> <td>Gain (loss) on rer
from the remeasurement of that net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]</td> <td>disclosure: I
<IE></IE></td> <td>Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]</td> <td><IE></IE></td> <td>X i
debit</td> <td>Gain (loss) on remeasurement, reimbursement rights</td> <td>The increase (decrease) in reimbursement rights resu
</td> </tr> <tr> <td>ifrs-full</td> <td>GainLossOnRemeasurementOfReimbursementRightsAbstract</td> <td><IE></IE></td> <td>X i
<td>Gain (loss) on hedge ineffectiveness</td> <td>GainLossRecognisedAsResultOfRemeasurementToFairValueEquityInterestInAcquirerHeldByAcquirerBeforeBusinessCo
acquiree held by acquirer before business combination</td> <td>The gain (loss) recognised as result of remeasuring to fair value the e
>disclosure: IFRS 3 B64 v ii</td> </tr> <tr> <td>ifrs-full</td> <td>GainLossRecognisedOnFinancialInstrumentsWhoseFairValuePrevic

[illegible]

deferral account balances [member]; Other comprehensive income] </td> <td> disclosure: IFRS 14 22 b </td> </tr> <tr> <td> ifrs-full</td> <td> remeasuring available-for-sale financial assets, before tax</td> <td> >The gains (losses) recognised in other comprehensive income on re Expiry date <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 7 20 a ii - Expiry date <DATE ISO="20210101">2021-01-01</DA duration, credit</td> <td> >Gains (losses) on remeasuring available-for-sale financial assets, net of tax</td> <td> >The gains (losses) recog sale] </td> <td> >disclosure: IAS 1 91 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 7 20 a ii - Expiry date < >GainsLossesOnSubsequentIncreaseInFairValueLessCostsToSellNotInExcessOfRecognisedCumulativeImpairmentLoss</td> <td> >X dura impairment loss or write-down to fair value less costs to sell</td> <td> >The gains on subsequent increase in fair value less costs to sell (disposal groups held for sale.</td> <td> >disclosure: IFRS 5 41 c</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInOth recognised in other comprehensive income excluding exchange differences, fair value measurement, assets</td> <td> >The gains (losses value [member]; Other comprehensive income]</td> <td> >common practice: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInOtherComprehensiveIncomeExcludingExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstrume value measurement, entity's own equity instruments</td> <td> >The gains (losses) excluding exchange differences, recognised in other c comprehensive income]</td> <td> >common practice: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedIn (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities</td> <td> >The ga [Refer: At fair value [member]; Other comprehensive income]</td> <td> >common practice: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full< (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets</td> <td> >The gains fair value [member]; Other comprehensive income]</td> <td> >disclosure: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full</td> <td> >Gains recognised in other comprehensive income, fair value measurement, assets [abstract]</td> <td> >IE></IE></td> <td> >IE></IE></td> >GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementEntitysOwnEquityInstruments</td> <td> >X duration</td> <td> >equity instruments</td> <td> >The gains (losses) including exchange differences recognised in other comprehensive income on the fair v >disclosure: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMe income, fair value measurement, entity's own equity instruments [abstract]</td> <td> >IE></IE></td> <td> >IE></IE></td> </tr> <tr> <td> ifrs-full</td> <td> >Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, l measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]</td> <td> >disclosure: IFRS 13 93 e ii</td> </tr> >IE></IE></td> <td> >Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]</td> <td> >GainsLossesRecognisedInOtherComprehensiveIncomeOnExchangeDifferencesFairValueMeasurementAssets</td> <td> >X duration</td> >The gains (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer <td> >GainsLossesRecognisedInOtherComprehensiveIncomeOnExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstrume measurement, entity's own equity instruments</td> <td> >The gains (losses) on exchange differences, recognised in other comprehensiv income]</td> <td> >common practice: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInOtherComprehe other comprehensive income on exchange differences, fair value measurement, liabilities</td> <td> >The gains (losses) on exchange diffe comprehensive income]</td> <td> >common practice: IFRS 13 93 e ii</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInOtherComprehensiveIncomeOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecog liabilities at fair value through profit or loss, designated upon initial recognition or subsequently</td> <td> >The gains (losses) recognise recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recog >GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForAssetsHeldAtEndOfPeriodFairValueMeasur losses for assets held at end of period, fair value measurement</td> <td> >The gains (losses) recognised in profit or loss for assets meas reporting period. [Refer: At fair value [member]]</td> <td> >disclosure: IFRS 13 93 f</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstrumentsHeldAtEndOf in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement</td> <td> >The gains (los: unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's o >GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodFairValueMeas: losses for liabilities held at end of period, fair value measurement</td> <td> >The gains (losses) recognised in profit or loss for liabilities reporting period. [Refer: At fair value [member]]</td> <td> >disclosure: IFRS 13 93 f</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLoss recognised in profit or loss excluding exchange differences, fair value measurement, assets</td> <td> >The gains (losses) excluding exch >common practice: IFRS 13 93 e i</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossExcludingExchangeDif loss excluding exchange differences, fair value measurement, entity's own equity instruments</td> <td> >The gains (losses) excluding ex value [member]]</td> <td> >common practice: IFRS 13 93 e i</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOr loss excluding exchange differences, fair value measurement, liabilities</td> <td> >The gains (losses) excluding exchange differences, 13 93 e i</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossFairValueMeasurementAssets</td> <td> >X dur >The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of assets. [Refer: At fair va >GainsLossesRecognisedInProfitOrLossFairValueMeasurementAssetsAbstract</td> <td> >IE></IE></td> <td> >Gains (losses) recognis full</td> <td> >GainsLossesRecognisedInProfitOrLossFairValueMeasurementEntitysOwnEquityInstruments</td> <td> >X duration</td> . instruments</td> <td> >The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of t full</td> <td> >GainsLossesRecognisedInProfitOrLossFairValueMeasurementEntitysOwnEquityInstrumentsAbstract</td> <td> >IE></IE></td> >IE></IE></td> <td> >IE></IE></td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossFairValueMeasur measurement, liabilities</td> <td> >The gains (losses) including exchange differences recognised in profit or loss on the fair value measu >GainsLossesRecognisedInProfitOrLossFairValueMeasurementLiabilitiesAbstract</td> <td> >IE></IE></td> <td> >Gains (losses) recog >ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossOnBuyingReinsurance</td> <td> >X duration, credit</td> <td> >Gains (losses reinsurance.</td> <td> >disclosure: IFRS 4 37 b i - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> ifrs-f <td> >Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets</td> <td> >The gains (losses) o >common practice: IFRS 13 93 e i</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossOnExchangeDifferen exchange differences, fair value measurement, entity's own equity instruments</td> <td> >The gains (losses) on exchange differences, re >common practice: IFRS 13 93 e i</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsLossesRecognisedInProfitOrLossOnExchangeDifference fair value measurement, liabilities</td> <td> >The gains (losses) on exchange differences, recognised in profit or loss, on the fair value m <td> >GainsLossesRecognisedInProfitOrLossOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrS through profit or loss, designated upon initial recognition or subsequently</td> <td> >The gains (losses) recognised in profit or loss on f (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently</td> <td> >disclos duration, credit</td> <td> >Gains (losses) recognised when control of subsidiary is lost</td> <td> >The gains (losses) recognised in assoc 19</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsOnChangeInFairValueOfDerivatives</td> <td> >X duration, credit</td> <td> >Gains on [Refer: Derivatives [member]]</td> <td> >common practice: IAS 1 85</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsOnDisposalsOfInvest investment properties. [Refer: Investment property]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> ifrs-full</td> <td> >C disposal of investments.</td> <td> >disclosure: IAS 1 98 d</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsOnDisposalsOfNoncurrentAsse assets. [Refer: Non-current assets]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> ifrs-full</td> <td> >GainsOnDisposals >The gain on the disposal of property, plant and equipment. [Refer: Property, plant and equipment]</td> <td> >disclosure: IAS 1 98 c</td> settlements</td> <td> >The gain on settlements of litigation.</td> <td> >disclosure: IAS 1 98 f</td> </tr> <tr> <td> ifrs-full</td> <td> > to gaming. [Refer: Licences [member]]</td> <td> >common practice: IAS 38 119</td> </tr> <tr> <td> ifrs-full</td> <td> >GasDistributio distribution of gas.</td> <td> >example: IFRS 14 IE2, example: IFRS 14 33</td> </tr> <tr> <td> ifrs-full</td> <td> >GeneralAndAdminist: general and administrative activities of the entity.</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> ifrs-full</td> <td> >Ge the domain members or categories in the table and the line items or concepts that complete the table.</td> <td> >example: IAS 19 138 a, <tr> <td> ifrs-full</td> <td> >GeographicalAreasMember</td> <td> >member</td> <td> >Geographical areas [member]</td> <td> >This ID="QS0080" REF.END="QE0080"></QUOT>Geographical areas</td> <td> >2019" ID="QE0080" REF.START="QS0080"></ <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 8 33</td> </tr> <tr> <td> ifrs-full</td> <td> >GoodsOrServicesTransfe stands for goods or services transferred to customers at a point in time. [Refer: Performance obligations satisfied at point in time [memb >member</td> <td> >Goods or services transferred over time [member]</td> <td> >This member stands for goods or services transfer <tr> <td> ifrs-full</td> <td> >GoodsSoldDirectlyToConsumersMember</td> <td> >member</td> <td> >Goods sold directly to consumers >ifrs-full</td> <td> >GoodsSoldThroughIntermediariesMember</td> <td> >member</td> <td> >Goods sold through intermediaries [memb >ifrs-full</td> <td> >Goodwill</td> <td> >X instant, debit</td> <td> >Goodwill</td> <td> >The amount of assets representing the future & recognised. [Refer: Business combinations [member]]</td> <td> >disclosure: IAS 1 54 c, disclosure: IAS 36 134 a, disclosure: IAS 36 135 a, >GoodwillDerecognisedWithoutHavingPreviouslyBeenIncludedInDisposalGroupClassifiedAsHeldForSale</td> <td> >X duration, credit</td> amount of goodwill derecognised without having previously been included in a disposal group classified as held for sale. [Refer: Goodwill >GoodwillExpectedDeductibleForTaxPurposes</td> <td> >X instant, debit</td> <td> >Goodwill expected to be deductible for tax purpose Business combinations [member]]</td> <td> >disclosure: IFRS 3 B64 k</td> </tr> <tr> <td> ifrs-full</td> <td> >GoodwillMember</td> <td> < 127</td> </tr> <tr> <td> ifrs-full</td> <td> >GoodwillRecognisedAsOfAcquisitionDate</td> <td> >X instant, debit</td> <td> >Goodwill r [Refer: Goodwill; Business combinations [member]]</td> <td> >example: IFRS 3 IE72</td> </tr> <tr> <td> ifrs-full< stands for government customers. [Refer: Government [member]]</td> <td> >example: IFRS 15 B89 c</td> </tr> <tr> <td> ifrs-full</td> amount of debt instruments held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]]. <td> >Government grants</td> <td> >The amount of assistance by government in the form of transfers of resources to an entity in return They exclude those forms of government assistance that cannot reasonably have a value placed upon them and transactions with govern practice: IAS 1 55</td> </tr> <tr> <td> ifrs-full</td> <td> >GovernmentMember</td> <td> >member</td> <td> >Government [member]< <td> >disclosure: IFRS 8 34</td> </tr> <tr> <td> ifrs-full</td> <td> >GrossAmountArisingFromInsuranceContractsMember</td> <td> >n from insurance contracts. [Refer: Types of insurance contracts [member]]</td> <td> >common practice: IFRS 4 Disclosure - Expiry date < >member</td> <td> >Gross carrying amount [member]</td> <td> >This member stands for the amount at which an asset is recognised b amortisation expense; Impairment loss]</td> <td> >disclosure: IAS 16 73 d, disclosure: IAS 38 118 c, disclosure: IAS 40 79 c, disclosure: IA' Expiry date <DATE ISO="20210101">2021-01-01</DATE>, common practice: IFRS 7 37 b - Expiry date <DATE ISO="20210101">2021-01-01 debit</td> <td> >Gross contractual amounts receivable for acquired receivables</td> <td> >The gross contractual amounts receivable fo </tr> <tr> <td> ifrs-full</td> <td> >GrossFinancialAssetsSetOffAgainstFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNetting subject to offsetting, enforceable master netting arrangements or similar agreements</td> <td> >The amount of financial assets set off a either to settle on a net basis, or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]< >GrossFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements</td> <td> >X instant, debit</td> gross amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or simi >GrossFinancialLiabilitiesSetOffAgainstFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreement master netting arrangements or similar agreements</td> <td> >The amount of financial liabilities set off against financial assets when ar realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]</td> <td> >disclosure: IFRS 7 13C b< >GrossFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements</td> <td> >X instant, credit

>The gross amount of recognised financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement
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example: IFRS 7 B11D a</td> </tr> <td>ifrs-full</td> <td>GrossLoanCommitments</td> <td>X instant, credit</td> <td>Gross
>example: IFRS 7 B11D e</td> </tr> <td>ifrs-full</td> <td>GrossProfit</td> <td>X duration, credit</td> <td>Gross profit</td>
>ifrs-full</td> <td>GSMLicencesMember</td> <td>member</td> <td>GSM licences [member]</td> <td>This member stands for GI
<tr> <td>ifrs-full</td> <td>GuaranteesMember</td> <td>member</td> <td>Guarantees [member]</td> <td>This member stands
party provides assurance that certain conditions will be fulfilled.</td> <td>example: IFRS 7 B33</td> </tr> <td>ifrs-full</td> <td>
as an asset. [Refer: Hedged items [member]]</td> <td>disclosure: IFRS 7 24B a i</td> </tr> <td>ifrs-full</td> <td>HedgedItem
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categories in the table and the line items or concepts that complete the table.</td> <td>disclosure: IFRS 7 24B</td> </tr> <td>i
hedged items. A hedged item can be a recognised asset or liability, an unrecognised firm commitment, a forecast transaction or a net inv
B6.6.1a€"B6.6.16 of IFRS 9). A hedged item can also be a component of such an item or group of items (see paragraphs 6.3.7 and B6.3.7a
REF.END="QE0081"></QUOT.START>Hedged items</QUOT.END CODE="2019" ID="QE0081" REF.START="QS0081"></QUOT.END> axis if
>HedgeFundInvestmentsMember</td> <td>member</td> <td>Hedge fund investments [member]</td> <td>This member stands for
>HedgesOfNetInvestmentInForeignOperationsMember</td> <td>member</td> <td>Hedges of net investment in foreign operations
operation, for which settlement is neither planned nor likely to occur in the foreseeable future. A foreign operation is an entity that is a s
other than those of the reporting entity.</td> <td>disclosure: IAS 39 86 c, disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFR
>Hedges of net investment in foreign operations [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <td>ifrs-full</td>
gains (losses) for hedge of group of items with offsetting risk positions</td> <td>The hedging gains (losses) for hedge of group of items
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instrument can be a designated: (a) derivative measured at fair value through profit or loss, except for some written options (see paragr
unless it is a financial liability designated as at fair value through profit or loss for which the amount of its change in fair value that is att
IFRS 9. For a hedge of foreign currency risk, the foreign currency risk component of a non-derivative financial asset or a non-derivative fi
entity has elected to present changes in fair value in other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. This me
instruments</QUOT.END CODE="2019" ID="QE0082" REF.START="QS0082"></QUOT.END> axis if no other member is used.</td> <td>d
debit</td> <td>Held-to-maturity investments</td> <td>The amount of non-derivative financial assets with fixed or determinable paym
initial recognition designates as at fair value through profit or loss; (b) those that the entity designates as available for sale; and (c) those
during the current financial year or during the two preceding financial years, sold or reclassified more than an insignificant amount of h
than sales or reclassifications that: (i) are so close to maturity or the financial asset's call date (for example, less than three months b
occur after the entity has collected substantially all of the financial asset's original principal through scheduled payments or prepaym
reasonably anticipated by the entity. [Refer: Derivative financial assets; Held-to-maturity investments; Prepayments]</td> <td>disclosur
>HeldtoMaturityInvestmentsCategoryMember</td> <td>member</td> <td>Held-to-maturity investments, category [member]</td> <td>
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>http://www.esma.europa.eu/xbrl/role/all/ias 1 role-610000</td> <td>role</td> <td>610000</td> <td>Statement of changes in equity</td>
>800100</td> <td>role</td> <td>800100</td> <td>Subclassifications of assets, liabilities and equities</td> <td><IE></IE></td> <td><IE></IE></td>
>800200</td> <td>Analysis of income and expense</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <td>esef all</td> <td>http://w
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>http://www.esma.europa.eu/xbrl/role/all/ias 1 role-810000</td> <td>role</td> <td>810000</td> <td>Notes - Corporate information and stat
>http://www.esma.europa.eu/xbrl/role/all/ias 1 role-861000</td> <td>role</td> <td>861000</td> <td>Notes - Analysis of other comprehensive
>http://www.esma.europa.eu/xbrl/role/all/ias 1 role-861200</td> <td>role</td> <td>861200</td> <td>Notes - Share capital, reserves and other
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<td>Construction contracts</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <td>esef all</td> <td>http://www.esma.europa.
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>http://www.esma.europa.eu/xbrl/role/all/ias 23 role-836200</td> <td>role</td> <td>836200</td> <td>Notes - Borrowing costs</td> <td><IE
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>http://www.esma.europa.eu/xbrl/role/all/ias 34 role-813000</td> <td>role</td> <td>813000</td> <td>Notes - Interim financial reporting</td>
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>http://www.esma.europa.eu/xbrl/role/all/ias 7 role-510000</td> <td>role</td> <td>510000</td> <td>Statement of cash flows, direct method<
>http://www.esma.europa.eu/xbrl/role/all/ias 7 role-520000</td> <td>role</td> <td>520000</td> <td>Statement of cash flows, indirect method
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>http://www.esma.europa.eu/xbrl/role/all/ias 7 role-851100</td> <td>role</td> <td>851100</td> <td>Notes - Cash flow statement</td> <td>
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>role</td> <td>868500</td> <td>Notes - Members' shares in co-operative entities and similar instruments</td> <td><IE></IE></td> <td><IE
>868200</td> <td>Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds</td> <td><IE>
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>http://www.esma.europa.eu/xbrl/role/all/ias 7 role-822390</td> <td>role</td> <td>822390</td> <td>Notes - Financial instruments</td> <td>
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identifiable assets acquired or liabilities assumed in a business combination. [Refer: Business combinations [member]]</td> <td>examp
>IdentifiableIntangibleAssetsRecognisedAsOfAcquisitionDate</td> <td>X instant, debit</td> <td>Identifiable intangible assets recog
business combination. [Refer: Intangible assets other than goodwill; Business combinations [member]]</td> <td>example: IFRS 3 B64 i,
>Identification of unadjusted comparative information</td> <td>The identification of unadjusted comparative information in the fin
IAS 38 130I, disclosure: IFRS 17 C27 - Effective <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <td>ifrs-full</td> <td>
general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinfla
<td>IFRSs [member]</td> <td>This member stands for Standards and Interpretations issued by the International Accounting Standard
Interpretations; and (d) SIC Interpretations. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0083" REF.

REF.START="QS0083"></QUOTE.END> axis if no other member is used.</td> <td>disclosure: IFRS 1 24</td> </tr> <tr> <td>ifs-full</td> <td>member status for immature biological assets. Immature biological assets are those that have not attained harvestable specifications (fo</td> <td>example: IAS 41 43</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLoss</td> <td>X duration, debit</td> <td>Impairment l</td> <td>amount. [Refer: Carrying amount [member]]</td> <td>disclosure: IAS 36 130 b, disclosure: IAS 36 130 d ii</td> </tr> <tr> <td>ifs-full</td> <td>Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers</td> <td>The amo</td> <td>recognised from costs to obtain or fulfil contracts with customers; Impairment loss</td> <td>disclosure: IFRS 15 128 b</td> </tr> <tr> <td>X duration, debit</td> <td>Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9</td> <td>accordance with paragraph 5.5.8 of IFRS 9 and that arises from applying the impairment requirements in Section 5.5 of IFRS 9.</td> <td> <td>Impairment loss on financial assets</td> <td>The amount of impairment loss on financial assets. [Refer: Financial assets; Impairme</td> <td>ImpairmentLossOnReceivablesOrContractAssetsArisingFromContractsWithCustomers</td> <td>X duration, debit</td> <td>on receivables or contract assets arising from contracts with customers. [Refer: Contract assets; Impairment loss; Receivables from conti</td> <td>ImpairmentLossRecognisedInOtherComprehensiveIncome</td> <td>X duration, debit</td> <td>Impairment loss recognised in other</td> <td>revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the re</td> <td>IAS 36 126 c, disclosure: IAS 36 129 a</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossRecognisedInOtherComprehensiveIncome</td> <td>intangible assets other than goodwill</td> <td>The amount of impairment loss recognised in other comprehensive income for intangibl</td> <td>disclosure: IAS 38 118 e iii</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossRecognisedInOtherComprehensiveIncon</td> <td>plant and equipment</td> <td>The amount of impairment loss recognised in other comprehensive income for property, plant and equip</td> <td>73 e iv</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossRecognisedInProfitOrLoss</td> <td>X duration, debit</td> <td>Impe</td> <td>Profit (loss)]</td> <td>disclosure: IAS 36 126 a, disclosure: IAS 36 129 a</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossReco</td> <td>assets</td> <td>The amount of impairment loss recognised in profit or loss for biological assets. [Refer: Impairment loss recognised in</td> <td>ImpairmentLossRecognisedInProfitOrLossDeferredAcquisitionCostsArisingFromInsuranceContracts</td> <td>X duration, credit</td> <td>in deferred acquisition costs arising from insurance contracts resulting from an impairment loss recognised in profit or loss. [Refer: Impa</td> <td>[member]]</td> <td>example: IFRS 4 IG39 d - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry da</td> <td>ImpairmentLossRecognisedInProfitOrLossGoodwill</td> <td>X duration</td> <td>Impairment loss recognised in profit or loss, good</td> <td>loss; Goodwill]</td> <td>disclosure: IFRS 3 B67 d v</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossRecognisedInProfitOrLoss</td> <td>goodwill</td> <td>The amount of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment los</td> <td>full</td> <td>ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill</td> <td>X duration</td> <td>Impairm</td> <td>or loss for intangible assets other than goodwill. [Refer: Impairment loss recognised in profit or loss; Intangible assets other than goodw</td> <td>ImpairmentLossRecognisedInProfitOrLossInvestmentProperty</td> <td>X duration</td> <td>Impairment loss recognised in profit or</td> <td>Impairment loss recognised in profit or loss; Investment property]</td> <td>disclosure: IAS 40 76 g, disclosure: IAS 40 79 d v</td> </tr> <tr> <td>ifs-full</td> <td>Impairment loss recognised in profit or loss, loans and advances</td> <td>The amount of impairment loss recognised in profit or loss</td> <td>ifs-full</td> <td>ImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment</td> <td>X duration</td> <td>Impairmer</td> <td>for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]</td> <td>discl</td> <td>ImpairmentLossRecognisedInProfitOrLossTradeReceivables</td> <td>X duration, debit</td> <td>Impairment loss recognised in pro</td> <td>Impairment loss recognised in profit or loss; Trade receivables]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>(reversal of impairment loss) on trade receivables [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> <td>ifs-full</td> <td>(reversal of impairment loss) recognised in profit or loss</td> <td>The amount of impairment loss or reversal of impairment loss recogn</td> <td>disclosure: IAS 1 99</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss</td> <td>loans and advances</td> <td>The amount of impairment loss or reversal of impairment loss recognised in profit or loss for loans and ac</td> <td>practice: IAS 1 85</td> </tr> <tr> <td>ifs-full</td> <td>ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansA</td> <td>and advances [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> <td>ifs-full</td> <td>ImpairmentLossReversa</td> <td>impairment loss) recognised in profit or loss, trade receivables</td> <td>The amount of impairment loss or reversal of impairment loss</td> <td>recognised in profit or loss; Trade receivables]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>Impair</td> <td>relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td> <td>ImplicationsOfSurplusOrDeficitOnMultiemployerPlanForEntity</td> <td>text</td> <td>Description of implications of surplus or defic</td> <td>employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State c</td> <td>InAccordanceWithIFRS9Member</td> <td>member</td> <td>In accordance with IFRS 9 [member]</td> <td>This member stands fo</td> </tr> <tr> <td>ifs-full</td> <td>IncomeApproachMember</td> <td>member</td> <td>Income approach [member]</td> <td>This</td> <td>current (ie discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expecta</td> <td>IncomeArisingFromExplorationForAndEvaluationOfMineralResources</td> <td>X duration, credit</td> <td>Income arising from exp</td> <td>including minerals, oil, natural gas and similar non-regenerative resources, after the entity has obtained legal rights to explore in a spec</td> <td>disclosure: IFRS 6 24 b</td> </tr> <tr> <td>ifs-full</td> <td>IncomeArisingFromInsuranceContracts</td> <td>X duration, credit</td> <td>insurance contracts [member]</td> <td>disclosure: IFRS 4 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>This member stands for a valuation technique consistent with the income approach. Capitalising is a process applied to an amount rep</td> <td>common practice: IFRS 13 93 d</td> </tr> <tr> <td>ifs-full</td> <td>IncomeExpenseGainsOrLossesOffFinancialInstrumentsAbstrac</td> <td><IE></IE></td> <td><IE></IE></td> <td>ifs-full</td> <td>IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceIncomeExpens</td> <td> <td>The amount of income (expenses) from a group of reinsurance contracts held, other than finance income (expenses). [Refer: </td> <td>disclosure: IFRS 17 86 - Effective <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>ifs-full</td> <td>IncomeExpense</td> <td>reinsurance contracts held, other than finance income (expenses) [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> <td>IncomeExpense</td> <td>amounts recovered from reinsurer</td> <td>The amount of income from the amounts recovered from the reinsurer. [Refer: Reinsuranc</td> <td>ifs-full</td> <td>IncomeFromContinuingInvolvementInDerecognisedFinancialAssets</td> <td>X duration, credit</td> <td>Inc</td> <td>continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial ass</td> <td>IncomeFromContinuingInvolvementInDerecognisedFinancialAssetsCumulativelyRecognised</td> <td>X instant, credit</td> <td>Incc</td> <td>recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instru</td> <td>42 g b</td> </tr> <tr> <td>ifs-full</td> <td>IncomeFromContinuingOperationsAttributableToOwnersOfParent</td> <td>X duration</td> <td>operations attributable to owners of the parent. [Refer: Continuing operations [member]]</td> <td>disclosure: IFRS 5 33 d</td> </tr> <tr> <td>reinsurers</td> <td>The amount of income from contracts with reinsurers.</td> <td>example: IAS 1 85 - Expiry date <DATE ISO="202</td> <td>Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>ifs-full</td> <td>IncomeFromDiscontinuedOperations</td> <td>parent</td> <td>The amount of income from discontinued operations attributable to owners of the parent. [Refer: Discontinued operat</td> <td>duration, credit</td> <td>Income from fines and penalties</td> <td>The amount of income arising from fines and penalties.</td> <td> <td>IncomeFromGovernmentGrantsRelatedToAgriculturalActivity</td> <td>X duration, credit</td> <td>Income from government grants</td> <td>Government grants]</td> <td>common practice: IAS 41 57 a</td> </tr> <tr> <td>ifs-full</td> <td>IncomeFromReimbursementsUnc</td> <td>amount of income recognised from the reimbursement of a claim as a result of the occurrence of an insured event covered by an insuran</td> <td>IncomeFromStructuredEntities</td> <td>X duration, credit</td> <td>Income from structured entities</td> <td>The amount of</td> <td>or derecognition of interests in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity.</td> <td>IncomeFromSubleasingRightofuseAssets</td> <td>X duration, credit</td> <td>Income from subleasing right-of-use assets</td> <td> <td>lessee (<QUOTE.START CODE="2018" ID="QS0084" REF.END="QE0084"></QUOTE.START>intermediate lessor<QUOTE.END CODE="2019" ID</td> <td>REF.END="QE0085"></QUOTE.START>head lease<QUOTE.END CODE="2019" ID="QE0085" REF.START="QS0085"></QUOTE.END>) between</td> <td>full</td> <td>IncomeOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome</td> <td>or loss</td> <td>The amount of income recognised in profit or loss on financial assets reclassified out of the available-for-sale category.</td> <td>ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>ifs-full</td> <td>IncomeOnFinancialAssetsReclassifiedOutOffinancialAss</td> <td>reclassified out of financial assets at fair value through profit or loss recognised in profit or loss</td> <td>The amount of income recogn</td> <td>value through profit or loss]</td> <td>disclosure: IFRS 7 12A e - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td>X duration, credit</td> <td>Income relating to variable lease payments for operating leases that do not depend on index or rate</td> <td>lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term th</td> <td>disclosure: IFRS 16 90 b</td> </tr> <tr> <td>ifs-full</td> <td>IncomeRelatingToVariableLeasePaymentsNotIncludedInMeasure</td> <td>measurement of net investment in finance lease</td> <td>The amount of income relating to variable lease payments not included in the</td> <td>lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring i</td> <td>iii</td> </tr> <tr> <td>ifs-full</td> <td>IncomeStatementAbstract</td> <td><IE></IE></td> <td><IE></IE></td> <td>Profit or loss [abstract]</td> <td>IncomeTaxConsequencesOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueNotRecognisedAsLiability</td> <td>issue not recognised as liability</td> <td>The amount of income tax consequences of dividends to shareholders of the entity that were</td> <td>a liability in the financial statements.</td> <td>disclosure: IAS 12 81 i</td> </tr> <tr> <td>ifs-full</td> <td>IncomeTaxesPaidClassi</td> <td>cash outflow for income taxes paid, classified as operating activities.</td> <td>common practice: IAS 7 35</td> </tr> <tr> <td>ifs-full</td> <td>IncomeTaxesPaidRefundClassifiedAsFinancingActivities</td> <td>X duration, credit</td> <td>Income taxes p</td> <td>activities. [Refer: Income taxes paid (refund)]</td> <td>disclosure: IAS 7 35, example: IAS 7 14 f</td> </tr> <tr> <td>ifs-full</td> <td>as investing activities</td> <td>The cash flows from income taxes paid or refunded, classified as investing activities. [Refer: Income tax</td> <td>IncomeTaxesPaidRefundClassifiedAsOperatingActivities</td> <td>X duration, credit</td> <td>Income taxes paid (refund), classified</td> <td>taxes paid (refund)]</td> <td>disclosure: IAS 7 35, example: IAS 7 14 f</td> </tr> <tr> <td>ifs-full</td> <td>IncomeTaxesRefundCla</td> <td>The cash inflow from income taxes refunded, classified as operating activities.</td> <td>common practice: IAS 7 35</td> </tr> <tr> <td> <td>The aggregate amount included in the determination of profit (loss) for the period in respect of current tax and deferred tax. [Refer: Cu</td> <td>disclosure: IAS 12 81 c ii, disclosure: IAS 26 35 b viii, disclosure: IFRS 12 B13 g, disclosure: IFRS 8 23 h</td> </tr> <tr> <td>ifs-full</td> <td>Income tax relating to application of overlay approach in other comprehensive income</td> <td>The amount of income tax relating to</td> <td>income]</td> <td>disclosure: IFRS 4 35D b - Effective on first application of IFRS 9</td> </tr> <tr> <td>ifs-full</td> <td>IncomeTax</td> <td>available-for-sale financial assets included in other comprehensive income</td> <td>The amount of income tax relating to amounts reco</td> <td>comprehensive income]</td> <td>disclosure: IAS 1 90 - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IAS 12 81 a</td> <td>IncomeTaxRelatingToCashFlowHedgesOfOtherComprehensiveIncome</td> <td>X duration, debit</td> <td>Income tax relating to ca</td> <td>comprehensive income in relation to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]</td> <td>dis</td> <td>IncomeTaxRelatingToChangeInValueOfForeignCurrencyBasisSpreadsOfOtherComprehensiveIncome</td> <td>X duration, debit</td> <td>amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of foreign currency b</td> <td>IAS 1 90, disclosure: IAS 12 81 ab</td> </tr> <tr> <td>ifs-full</td> <td>IncomeTaxRelatingToChangeInValueOfForwardElementsOfOptions</td> <td>The amount of income tax relating to amounts recogn</td> <td>value of forward elements of forward contracts; Other comprehensive income]</td> <td>disclosure: IAS 1 90, disclosure: IAS 12 81 ab</td> </tr> <tr> <td>X duration, debit</td> <td>Income tax relating to change in value of time value of options included in other comprehensive incom</td> <td>time value of options. [Refer: Reserve of change in value of time value of options; Other comprehensive income]</td> <td>disclosure: IA</td> <td>IncomeTaxRelatingToChangeInValueOfOptionsOfOptionsAttributableToChangeInCreditRiskOfLiabilityOfOtherComprehensiveIncome</td> <td>X duration, debit</td> <td>Income tax relating to change in value of time value of options of options attributable to change in credit risk of liability of other comprehensive income</td> <td>disclosure: IAS 12 81 ab</td> </tr>

[illegible]

[illegible]

IFRS 4 IG37 - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01 credit</td> <td>>Increase (decrease) in net assets available for benefits</td> <td>>The increase (decrease) in net assets available for b promised retirement benefits.</td> <td>>disclosure: IAS 26 35 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseInNetDefined benefit liability (asset). [Refer: Net defined benefit liability (asset)]</td> <td>>disclosure: IAS 19 1 i</td> <td>>Increase (decrease) in net investment in finance lease</td> <td>>The increase (decrease) in the net investment in finance lease. [Refer >IncreaseDecreaseInNumberOfOrdinarySharesIssued</td> <td>>shares</td> <td>>Increase (decrease) in number of ordinary shares iss practice: IAS 1 112 c</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseInNumberOfSharesOutstanding</td> <td>>shares</td> <td>>[Refer: Number of shares outstanding]</td> <td>>disclosure: IAS 1 79 a iv</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseIn credit</td> <td>>Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts with the risk exposure that arises from contracts within the scope of IFRS 17.</td> <td>>disclosure: IFRS 17 128 a i - Effective <DATE ISO="20210101">2021-01-01</td> <td>>IncreaseDecreaseInProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinSc (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insura by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk exposure that arises from con</td> <td>>ifrs-full</td> <td>>IncreaseDecreaseInProfitLossDueToReasonablyPossibleIncreaseInRiskExposureThatArisesFromContra increase in risk exposure that arises from contracts within scope of IFRS 17.</td> <td>>The increase (decrease) in profit (loss) that woul</td> <td>>disclosure: IFRS 17 128 a i - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 128 a ii - Effective <DATE IS (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued contracts held, that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts within the >ifrs-full</td> <td>>IncreaseDecreaseInProvisionForUnearnedPremium</td> <td>>X duration, debit</td> <td>>Increase (decrease) in</td> <td>>common practice: IAS 1 85</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseInRegulatoryDeferralAccountCreditBalances [Refer: Regulatory deferral account credit balances]</td> <td>>discr duration, debit</td> <td>>Increase (decrease) in regulatory deferral account debit balances</td> <td>>The increase (decrease) in regu</td> <td>>ifrs-full</td> <td>>IncreaseDecreaseInReinsuranceAssets</td> <td>>X duration, debit</td> <td>>Increase (decrease)</td> <td>>IG37 Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01</> >IncreaseDecreaseInReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToln</td> <td>>Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other comprehensive income rela (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to i losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraph ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseInWorkingCapital</td> <td>>X duratic practice: IAS 7 20</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseThroughAcquisitionOfSubsidiary</td> <td>>X duration, cr the acquisition of subsidiaries. [Refer: Subsidiaries [member]]</td> <td>>common practice: IAS 1 106 d f</td> </tr> <tr> <td>>ifrs-full</td> <td>>duration, credit</td> <td>>Increase (decrease) through additional items necessary to understand change, insurance contracts liability (understand the change in the net carrying amount of the insurance contracts. [Refer: Insurance contracts liability (asset)]</td> <td>>dis</td> <td>>IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeAllowanceAccountForCreditLossesOffinancialAssets</td> <td>>X di financial assets</td> <td>>The increase (decrease) in the allowance account for credit losses of financial assets resulting from adjustme 16 - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseThroughAdjus credit</td> <td>>Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsu resulting from adjustments arising from the passage of time. [Refer: Liabilities under insurance contracts and reinsurance contracts iss full</td> <td>>IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeReinsuranceAssets</td> <td>>X duration, debit</td> <td>>reinsuranc assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]</td> <td>>common practic</td> <td>>IncreaseDecreaseThroughAmortisationOfInsuranceAcquisitionCashFlowsInsuranceContractsLiabilityAsset</td> <td>>X duration, cred</td> <td>>The increase (decrease) in insurance contracts liability (asset) resulting from amortisation of insurance acquisition cash flows. [Refer: I</td> <td>>disclosure: IFRS 17 103 b ii - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseThroughAmountsRecognisedInProfitOrLossAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDel recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in p transaction price of financial instruments yet to be recognised in profit or loss resulting from amounts recognised in profit or loss. [Refer instruments, class [member]]</td> <td>>example: IFRS 7 IG14, example: IFRS 7 28 b</td> </tr> <tr> <td>>ifrs-full</td> <td>>Increased retained earnings, equity</td> <td>>The increase (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Ret</td> <td>>IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountCreditBalance position, regulatory deferral account credit balances</td> <td>>The increase (decrease) in regulatory deferral account credit balances r balances]</td> <td>>example: IFRS 14 33 a i</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseThroughBalancesRecognisedIn (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances</td> <td>>period in the statement of financial position. [Refer: Regulatory deferral account debit balances]</td> <td>>example: IFRS 14 33 a i</td> <td>>X duration, credit</td> <td>>Increase (decrease) through business combinations and disposals, net defined benefit liability (asset) [Refer: Business combinations [member]; Net defined benefit liability (asset)]</td> <td>>disclosure: IAS 19 14 h</td> </tr> <tr> <td>>debit</td> <td>>Increase (decrease) through business combinations and disposals, reimbursement rights</td> <td>>The increase (deci [member]; Reimbursement rights, at fair value]</td> <td>>disclosure: IAS 19 14 h</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDe business combinations, deferred tax liability (asset)</td> <td>>The increase (decrease) in deferred tax liability (asset) resulting from bu</td> <td>>IncreaseDecreaseThroughCashFlowsInsuranceContractsLiabilityAsset</td> <td>>X duration, credit</td> <td>>Increase (decrease) thr from cash flows. [Refer: Insurance contracts liability (asset)]</td> <td>>disclosure: IFRS 17 105 a - Effective <DATE ISO="20210101">20210101</td> <td>>IncreaseDecreaseThroughCashFlowsInsuranceContractsLiabilityAssetAbstract</td> <td>>IE></td> <td>>Increase (decrease) t</td> <td>>ifrs-full</td> <td>>IncreaseDecreaseThroughChangeInDiscountRateContingentLiabilitiesRecognisedInBusinessCombination</td> <td>>combination</td> <td>>The increase (decrease) in contingent liabilities recognised in a business combination due to changes in the disc IFRS 3 B67</td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseThroughChangeInDiscountRateOtherProvisions</td> <td>>X du other provisions resulting from a change in discount rate. [Refer: Other provisions]</td> <td>>disclosure: IAS 37 84 e</td> </tr> <tr> <td>>(decrease) through change in equity of subsidiaries, equity</td> <td>>The increase (decrease) in the entity's equity resulting from the c full</td> <td>>IncreaseDecreaseThroughChangeInRiskAdjustmentForNonfinancialRiskThatDoesNotRelateToFutureOrPastServiceInsurar financial risk that does not relate to future or past service, insurance contracts liability (asset)</td> <td>>The increase (decrease) in insi service or past service. [Refer: Insurance contracts liability (asset); Risk adjustment for non-financial risk [member]]</td> <td>>disclosur</td> <td>>IncreaseDecreaseThroughChangesInDiscountRatesRegulatoryDeferralAccountCreditBalances</td> <td>>X duration, credit</td> <td>> in regulatory deferral account credit balances resulting from changes in discount rates [Refer: Regulatory deferral account credit balan</td> <td>>IncreaseDecreaseThroughChangesInDiscountRatesRegulatoryDeferralAccountDebitBalances</td> <td>>X duration, debit</td> <td>>I regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]</td> <td>>IncreaseDecreaseThroughChangesInEstimatesThatAdjustContractualServiceMarginInsuranceContractsLiabilityAsset</td> <td>>X dur liability (asset)</td> <td>>The increase (decrease) in insurance contracts liability (asset) resulting from changes in estimates that adjust IFRS 17 104 a i - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>ifrs-full</td> <td>>IncreaseDecreaseThro</td> <td>>Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asse contractual service margin. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]</td> <td>>disclosure: IFI</td> <td>>IncreaseDecreaseThroughChangesInFairValuesLiabilitiesArisingFromFinancingActivities</td> <td>>X duration, credit</td> <td>>incr arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]</td> <td>>discr</td> <td>>

measure of progress, contract assets

The increase (decrease) in contract assets resulting from cumulative catch-up adjustment revenue, contract assets

example: IFRS 15 118 b

ifrs-full

IncreaseDecreaseThroughCumulativeCatchUpAdjustmentsToRevenueArisingFromContractModificationContractAssets

X duration, debit

Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities

In the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]

IncreaseDecreaseThroughCumulativeCatchUpAdjustmentsToRevenueArisingFromContractModificationContractAssets

X duration, debit

Increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]

IncreaseDecreaseThroughCumulativeCatchUpAdjustmentsToRevenueArisingFromContractModificationContractLiabilities

X duration, credit

Increase (decrease) through cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue from contracts with customers X duration, credit]

Increase (decrease) through disposal of subsidiary, equity

The increase (decrease) in equity re ifrs-full

IncreaseDecreaseThroughEffectOfChangesInForeignExchangeRatesLiabilitiesArisingFromFinancingActivities

financing activities

The increase (decrease) in liabilities arising from financing activities resulting from the effect of changes ifrs-full

IncreaseDecreaseThroughEffectOfChangesInRiskOfNonperformanceByIssuerOfReinsuranceContractsHeldInsurance performance by issuer of reinsurance contracts held, insurance contracts liability (asset)

The increase (decrease) in insurance held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]

disclosure: IFRS 17 105 b - Effective

IncreaseDecreaseThroughEffectsOfContractsAcquiredInPeriodInsuranceContractsLiabilityAsset

X duration, credit

(decrease) in insurance contracts liability (asset) resulting from the effects of contracts acquired from other entities in transfers of insur Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughEffectsOfCo effects of contracts initially recognised in period, insurance contracts liability (asset)

The increase (decrease) in insurance co (asset)]

disclosure: IFRS 17 104 a iii - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 107 - Effective

IncreaseDecreaseThroughEffectsOfGroupsOfOnerousContractsInitiallyRecognisedInPeriodInsuranceContractsLiabilityAsset

contracts liability (asset)

The increase (decrease) in insurance contracts liability (asset) resulting from the effects of groups o cash flows allocated to the contract, any previously recognised acquisition cash flows and any cash flows arising from the contract at the Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughExerciseOfO (decrease) in equity resulting from the exercise of options.

common practice: IAS 1 106 d

ifrs-full

warrants, equity

The increase (decrease) in equity resulting from the exercise of warrants.

common practice: I increaseDecreaseThroughExperienceAdjustmentsInsuranceContractsLiabilityAsset

X duration, credit

Increase (contracts liability (asset) resulting from experience adjustments. Experience adjustment is a difference between: (a) for premium receipt; the period of the amounts expected in the period and the actual cash flows in the period; or (b) for insurance service expenses (excluding the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)]

disclosure: IFRS 17 104 b iii - Effective

IncreaseDecreaseThroughFinancingCashFlowsLiabilitiesArisingFromFinancingActivities

X duration, credit

Increase (decrease) arising from financing activities resulting from financing cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arise

IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeCon risk on loan commitments and financial guarantee contracts

The increase (decrease) in exposure to credit risk on loan commi commitments and financial guarantee contracts]

example: IFRS 7 IG20B, example: IFRS 7 35H

ifrs-full

IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeCon credit risk on loan commitments and financial guarantee contracts [abstract]

<IE></IE>

debit

Increase (decrease) through foreign exchange and other movements, financial assets

The increase (decreas example: IFRS 7 35H

ifrs-full

IncreaseDecreaseThroughForeignExchangeAndOtherMovementsFinancia [abstract]

<IE></IE>

exposure to credit risk on loan commitments and financial guarantee contracts

example: IFRS 7 IG20B, example: IFRS debit

Increase (decrease) through foreign exchange, financial assets

The increase (decrease) in financial assets ri ifrs-full

IncreaseDecreaseThroughGainsLossesInPeriodReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherCompr duration, credit

Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measure of IFRS 17 have been applied

The increase (decrease) in the reserve of gains and losses on financial assets measured at fair v 17 have been applied resulting from gains (losses) in the period. [Refer: Reserve of gains and losses on financial assets measured at fair 17 have been applied]

example: IFRS 17 116 - Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughIncurredClaimsAndOtherIncurredInsuranceServiceExpensesInsuranceContractsLiabilityAsset

X d contracts liability (asset)

The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims and o <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughIncurredClaimsPaidAndOtherInsuranceServiceExpensesPaidForInsuranceContractsIssuedExcludingInsura claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insura: paid and other insurance service expenses paid for insurance contracts issued, excluding insurance acquisition cash flows. [Refer: Insur: <t disclosure: IFRS 17 105 a iii - Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughIncurredClaimsRecoveredAndOtherInsuranceServiceExpensesRecoveredUnderReinsuranceContractsHeldIns insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)

The increase (d under reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]

disclosu

IncreaseDecreaseThroughInsuranceAcquisitionCashFlowsInsuranceContractsLiabilityAsset

X duration, credit

In insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance acquisition cash flows are cash flows aris insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contr a ii - Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughInsuran insurance finance income or expenses, insurance contracts liability (asset)

The increase (decrease) in insurance contracts lia (expenses)]

disclosure: IFRS 17 105 c - Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

Increase (decrease) through insurance revenue, insurance contracts liability (asset)

The increase (decrease) in insurance co <disclosure: IFRS 17 103 a - Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDe through insurance revenue, insurance contracts liability (asset) [abstract]

<IE></IE>

IncreaseDecreaseThroughInsuranceRevenueNotRelatedToContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveAppro through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value (asset) resulting from insurance revenue not related to contracts that existed at the transition date to which the modified retrospective i been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]

disclosure: IFRS 17 114 c - Effective <DATE ISO= >IncreaseDecreaseThroughInsuranceRevenueRelatedToContractsThatExistedAtTransitionDateToWhichFairValueApproachHasBeenApp contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)

transition date to which the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Insurance con </t>

ifrs-full

IncreaseDecreaseThroughInsuranceRevenueRelatedToContractsThatExistedAtTransitionDate >Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective app resulting from insurance revenue related to contracts that existed at the transition date to which the modified retrospective approach (a >disclosure: IFRS 17 114 a - Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDe through insurance service expenses, insurance contracts liability (asset)

The increase (decrease) in insurance contracts liabi Effective <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughInsuranceSei expenses, insurance contracts liability (asset) [abstract]

<IE></IE>

Increase (decrease) through insurance result for reconciliation by components, insurance contracts >IncreaseDecreaseThroughInsuranceServiceResultForReconciliationByRemainingCoverageAndIncurredClaimsInsuranceContractsLiabili coverage and incurred claims, insurance contracts liability (asset) [abstract]

<IE></IE>

credit

Increase (decrease) through insurance service result, insurance contracts liability (asset)

The increase (dec Insurance service result]

disclosure: IFRS 17 103 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 >IncreaseDecreaseThroughInvestmentComponentsExcludedFromInsuranceRevenueAndInsuranceServiceExpensesInsuranceContractsLi revenue and insurance service expenses, insurance contracts liability (asset)

The increase (decrease) in insurance contracts Description of approach used to determine investment components; Insurance contracts liability (asset)]

disclosure: IFRS 17 1 >IncreaseDecreaseThroughLossOfControlOfSubsidiaryDeferredTaxLiabilityAsset

X duration, credit

Increase (decr from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]

common practice: IAS 12 81

ifrs-full

IncreaseDecreaseThroughModificationOfContractualCashFlowsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeCon risk on loan commitments and financial guarantee contracts

The increase (decrease) in exposure to credit risk on loan commi commitments and financial guarantee contracts]

example: IFRS 7 35I b

ifrs-full

IncreaseDec modification of contractual cash flows, financial assets

The increase (decrease) in financial assets resulting from the modifica >IncreaseDecreaseThroughNetExchangeDifferencesAllowanceAccountForCreditLossesOfFinancialAssets

X duration, credit< increase (decrease) in an allowance account for credit losses of financial assets resulting from the net exchange differences arising when foreign operation into the presentation currency of the reporting entity. [Refer: Allowance account for credit losses of financial assets]/ >IncreaseDecreaseThroughNetExchangeDifferencesBiologicalAssets

X duration, debit

Increase (decrease) through differences arising on the translation of the financial statements from the functional currency into a different presentation currency, incl >disclosure: IAS 41 50 f

ifrs-full

IncreaseDecreaseThroughNetExchangeDifferencesDeferredAcquisitio deferred acquisition costs arising from insurance contracts

The increase (decrease) in deferred acquisition costs arising from functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency Expiry date <DATE ISO="20210101">2021-01-01</DATE>

ifrs-full

IncreaseDecreaseThroughNetExchai deferred tax liability (asset)

The increase (decrease) in deferred tax liability (asset) resulting from the net exchange differenc translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred tax liability (asset)]

duration, debit

Increase (decrease) through net exchange differences, goodwill

The increase (decrease) in a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. >IncreaseDecreaseThroughNetExchangeDifferencesIntangibleAssetsAndGoodwill

X duration, debit

Increase (dec

goodwill resulting from the net exchange differences arising when the financial statements are translated from the functional currency i entity. [Refer: Intangible assets and goodwill]</td> <td>common practice: IAS 38 118 e vii</td> </tr> <tr> <td>ifrs-full</td> <td>Inc (decrease) through net exchange differences, intangible assets other than goodwill</td> <td>The increase (decrease) in intangible ass currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the rep <td>IncreaseDecreaseThroughNetExchangeDifferencesInvestmentProperty</td> <td>X duration, debit</td> <td>Increase (decrease exchange differences arising on the translation of the financial statements from the functional currency into a different presentation cur </td> <td>disclosure: IAS 40 76 e, disclosure: IAS 40 79 d vi</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughNetExc (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued</td> <td>The cha different presentation currency, and on the translation of a foreign operation into the presentation currency. [Refer: Liabilities under ins 01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>In net exchange differences, other provisions</td> <td>The increase (decrease) in other provisions resulting from foreign currency excha <td>common practice: IAS 37 84</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughNetExchangeDifferencesProperty equipment</td> <td>The increase (decrease) in property, plant and equipment resulting from net exchange differences arising on the t foreign operation into the presentation currency of the reporting entity. [Refer: Property, plant and equipment]</td> <td>disclosure: IA >IncreaseDecreaseThroughNetExchangeDifferencesReimbursementRightsAtFairValue</td> <td>X duration, debit</td> <td>Increase reimbursement rights resulting from foreign currency exchange rate changes on plans measured in a currency that is different from the e</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughNetExchangeDifferencesReinsuranceAssets</td> <td>X duration reinsurance assets resulting from the net exchange differences arising when the financial statements are translated from the functional reporting entity. [Refer: Reinsurance assets]</td> <td>common practice: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01< >IncreaseDecreaseThroughNewTransactionsAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingVal difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss</td> <td>The increase (d be recognised in profit or loss resulting from new transactions. [Refer: Aggregate difference between fair value at initial recognition and IFRS 7 28 b</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughObtainingOrLosingControlOfSubsidiariesOrOtherBusine control of subsidiaries or other businesses, liabilities arising from financing activities</td> <td>The increase (decrease) in liabilities ari financing activities; Subsidiaries [member]</td> <td>disclosure: IAS 7 44B b</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreac (decrease) through other changes, allowance account for credit losses of financial assets</td> <td>The increase (decrease) in allowance or note. [Refer: Allowance account for credit losses of financial assets]</td> <td>common practice: IFRS 7 16 - Expiry date <DATE ISO=" >IncreaseDecreaseThroughOtherChangesDeferredAcquisitionCostsArisingFromInsuranceContracts</td> <td>X duration, debit</td> < (decrease) in deferred acquisition costs arising from insurance contracts resulting from changes that the entity does not separately disc e - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01</DA/ duration, debit</td> <td>Increase (decrease) through other changes, intangible assets and goodwill</td> <td>The increase (decrea [Refer: Intangible assets and goodwill]</td> <td>common practice: IAS 38 118 e viii</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseD other changes, intangible assets other than goodwill</td> <td>The increase (decrease) in intangible assets other than goodwill resulti </td> <td>disclosure: IAS 38 118 e viii</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughOtherChangesInvestmentPro (decrease) in investment property resulting from changes that the entity does not separately disclose in the same statement or note. [Re >IncreaseDecreaseThroughOtherChangesLiabilitiesArisingFromFinancingActivities</td> <td>X duration, credit</td> <td>Increase (d financing activities resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities i >IncreaseDecreaseThroughOtherChangesLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued</td> <td>X duration, cr <td>The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from changes that the e issued]</td> <td>example: IFRS 4 IG37 - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <I >IncreaseDecreaseThroughOtherChangesNetDefinedBenefitLiabilityAsset</td> <td>X duration, credit</td> <td>Increase (decrease) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (as >IncreaseDecreaseThroughOtherChangesPropertyPlantAndEquipment</td> <td>X duration, debit</td> <td>Increase (decrease) thro changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]</td> <td>di >IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalances</td> <td>X duration, credit</td> <td>Increase (account credit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regul >IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalancesAbstract</td> <td><IE></IE></td> <td>Increase </td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalances</td> <td> increase (decrease) in regulatory deferral account debit balances resulting from changes that the entity does not separately disclose in t >ifrs-full</td> <td>IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalancesAbstract</td> <td><IE></IE>< <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughOtherChangesReinsuranceAssets</td> <td>X dur reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsuran full</td> <td>IncreaseDecreaseThroughOtherContributionsByOwners</td> <td>X duration, credit</td> <td>Increase through oth separately disclose in the same statement or note.</td> <td>disclosure: IAS 1 106 d iii</td> </tr> <tr> <td>ifrs-full</td> <td>Increa: owners, equity</td> <td>The decrease in equity through distributions to owners that the entity does not separately disclose in the sam >IncreaseDecreaseThroughOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts</td> <td>X guarantee contracts</td> <td>The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contrac >example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35i</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughOt assets</td> <td>The increase (decrease) in financial assets resulting from other movements. [Refer: Financial assets]</td> <td>exam: >IncreaseDecreaseThroughPremiumsPaidForReinsuranceContractsHeldInsuranceContractsLiabilityAsset</td> <td>X duration, credit< increase (decrease) in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insuran ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughPremiumsReceivedForInsuran received for insurance contracts issued, insurance contracts liability (asset)</td> <td>The increase (decrease) in insurance contracts li >disclosure: IFRS 17 105 a i - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td> >IncreaseDecreaseThroughReclassificationAdjustmentsInPeriodReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThrou <td>X duration, credit</td> <td>Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on fin: C19(b), C24(b) and C24(c) of IFRS 17 have been applied</td> <td>The increase (decrease) in the reserve of gains and losses on financial C24(b) and C24(c) of IFRS 17 have been applied resulting from reclassification adjustments in the period. [Refer: Reserve of gains and los C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]</td> <td>example: IFRS 17 116 - Effective <DATE ISO="20210101">2021 >IncreaseDecreaseThroughRecognitionOfContractualServiceMarginInProfitOrLossToReflectTransferOfServicesInsuranceContractsLiabil to reflect transfer of services, insurance contracts liability (asset)</td> <td>The increase (decrease) in insurance contracts liability (ass contracts liability (asset); Contractual service margin [member]</td> <td>disclosure: IFRS 17 104 b i - Effective <DATE ISO="20210101" >IncreaseDecreaseThroughShadowAccountingDeferredAcquisitionCostsArisingFromInsuranceContracts</td> <td>X duration, debit</t increase (decrease) in deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounti insurance liability in the same way that a realised gain or loss does; and (b) if unrealised gains or losses on an asset are recognised direc acquisition costs arising from insurance contracts]</td> <td>common practice: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021- duration, credit</td> <td>Increase (decrease) through share-based payment transactions, equity</td> <td>The increase (decrease) ir full</td> <td>IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentOtherProvisions</td> <td>X duration, credit</td> <td>Increa arising from the passage of time. [Refer: Other provisions]</td> <td>disclosure: IAS 37 84 e</td> </tr> <tr> <td>ifrs-full</td> <td>Inr with owners, equity</td> <td>The increase (decrease) in equity resulting from transactions with owners.</td> <td>common practice: >IncreaseDecreaseThroughTransferBetweenRevaluationReserveAndRetainedEarnings</td> <td>X duration, credit</td> <td>Increas resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]</td> <td> >IncreaseDecreaseThroughTransfersAndOtherChangesBiologicalAssets</td> <td>X duration, debit</td> <td>Increase (decrease) thr not separately disclose in the same statement or note. [Refer: Biological assets]</td> <td>disclosure: IAS 41 50 g</td> </tr> <tr> <td> (decrease) through other changes, equity</td> <td>The increase (decrease) in equity resulting from changes that the entity does not s <td>IncreaseDecreaseThroughTransfersAndOtherChangesGoodwill</td> <td>X duration, debit</td> <td>Increase (decrease) throu disclose in the same statement or note. [Refer: Goodwill]</td> <td>disclosure: IFRS 3 B67 d vii</td> </tr> <tr> <td>ifrs-full</td> <td> (decrease) through transfers and other changes, intangible assets and goodwill</td> <td>The increase (decrease) in intangible assets. Intangible assets and goodwill]</td> <td>common practice: IAS 38 118 e</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseTh transfers and other changes, intangible assets and goodwill [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td> (debit</td> <td>Increase (decrease) through transfers and other changes, intangible assets other than goodwill</td> <td>The increas the same statement or note. [Refer: Intangible assets other than goodwill]</td> <td>common practice: IAS 38 118 e</td> </tr> <tr> <td> <IE></IE></td> <td>Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]</td> < >IncreaseDecreaseThroughTransfersAndOtherChangesOtherProvisions</td> <td>X duration, credit</td> <td>Increase (decrease) thr changes that the entity does not separately disclose in the same statement or note. [Refer: Other provisions]</td> <td>common practi >IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipment</td> <td>X duration, debit</td> <td>Increase (c equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Prop >IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipmentAbstract</td> <td><IE></IE></td> <td>Increase </td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughTransfersExposureToCreditRiskOnLoanCommitmentsAndFinancialC commitments and financial guarantee contracts</td> <td>The increase (decrease) in exposure to credit risk on loan commitments and f contracts]</td> <td>example: IFRS 7 IG20B, example: IFRS 7 35i d, example: IFRS 7 35H</td> </tr> <tr> <td>ifrs-full</td> <td>Increa assets</td> <td>The increase (decrease) in financial assets resulting from transfers. [Refer: Financial assets]</td> <td>example: IFRS >IncreaseDecreaseThroughTransfersFromConstructionInProgressPropertyPlantAndEquipment</td> <td>X duration, debit</td> <td> in property, plant and equipment resulting from transfers from construction in progress. [Refer: Property, plant and equipment; Constr >IncreaseDecreaseThroughTransfersFromToInvestmentPropertyPlantAndEquipment</td> <td>X duration, debit</td> <td>In property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment >IncreaseDecreaseThroughTransfersIntangibleAssetsAndGoodwill</td> <td>X duration, debit</td> <td>Increase (decrease) through [Refer: Intangible assets and goodwill]</td> <td>common practice: IAS 38 118 e</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecr transfers, intangible assets other than goodwill</td> <td>The increase (decrease) in intangible assets other than goodwill resulting fro <td>IncreaseDecreaseThroughTransfersLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued</td> <td>X duration, cr >The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions from, or tr IG37 e - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 e - Expiry date <DATE ISO="20210101">2021-01-01 duration, debit</td> <td>Increase (decrease) through transfers, property, plant and equipment</td> <td>The increase (decrease) in p e</td> </tr> <tr> <td>ifrs-full</td> <td>IncreaseDecreaseThroughTransfersToDisposalGroupsRegulatoryDeferralAccountCreditBalan credit balances</td> <td>The increase (decrease) in regulatory deferral account credit balances resulting from transfers to disposal gr

14 IE5, example: IFRS 14 33 a iii</td> </tr> <tr> <td> >IncreaseDecreaseThroughTransfersToDisposalGroupsRegulatory regulatory deferral account debit balances</td> <td> >The increase (decrease) in regulatory deferral account debit balances resulting fr</td> <td> >example: IFRS 14 IE5, example: IFRS 14 33 a iii</td> </tr> <tr> <td> >IncreaseDecreaseThroughTransferT>The increase (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]</td> <td> >common practice: credit</td> <td> >Increase (decrease) through treasury share transactions, equity</td> <td> >The increase (decrease) in equity resulting full</td> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssi to reflect reasonably possible alternative assumptions, assets</td> <td> >The amount of increase in the fair value measurement of IFRS 13 93 h ii</td> </tr> <tr> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsTo fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's ov change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.</td> <td> >disclosure: IFRS 13 93 h ii</td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsLiab reflect reasonably possible alternative assumptions, liabilities</td> <td> >The amount of increase in the fair value measurement of liabili 13 93 h ii</td> </tr> <tr> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToRefle>Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumption assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possil full</td> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAss fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognise measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple un IFRS 13 93 h ii</td> </tr> <tr> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsTo duration</td> <td> >Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alt measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to refle</tr> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibl value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative ass>IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in multiple unobservable inp ii</td> </tr> <tr> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReas>Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumption liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably p full</td> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAss multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets</td> < unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td> >common practice: l>IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, ent recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumpti>IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities</td> <td> >T unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td> >common practice: l>IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets</td> <td> >Th unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td> >common practice: l>IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assump>IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities</td> <td> > unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]</td> <td> >common practice: l>IncreaseThroughAdjustmentsArisingFromPassageOfTimeContingentLiabilitiesRecognisedInBusinessCombination</td> <td> >X duration combination</td> <td> >The increase in contingent liabilities recognised in a business combination through adjustments arising from the>disclosure: IFRS 3 B67 c</td> </tr> <tr> <td> >IncreaseThroughBusinessCombinationsContractAssets</td> <td> >X from business combinations. [Refer: Business combinations [member]; Contract assets]</td> <td> >example: IFRS 15 118 a</td> </tr> <t through business combinations, contract liabilities</td> <td> >The increase in contract liabilities resulting from business combinations. l>IncreaseThroughItemsAcquiredInBusinessCombinationRegulatoryDeferralAccountDebitBalances</td> <td> >X duration, debit</td> <td> regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [memr>IncreaseThroughItemsAssumedInBusinessCombinationRegulatoryDeferralAccountCreditBalances</td> <td> >X duration, credit</td> <td> regulatory deferral account credit balances resulting from items assumed in a business combination. [Refer: Business combinations [mer>IncreaseThroughNewLeasesLiabilitiesArisingFromFinancingActivities</td> <td> >X duration, credit</td> <td> >Increase through new l leases. [Refer: Liabilities arising from financing activities]</td> <td> >example: IAS 7 A Statement of cash flows for an entity other than a>IncreaseThroughOriginationOrPurchaseExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts</td> <td> >X dur contracts</td> <td> >The increase in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origi ICG20B, example: IFRS 7 351 a, example: IFRS 7 35H</td> </tr> <tr> <td> >IncreaseThroughOriginationOrPurchaseFina in financial assets resulting from origination or purchase. [Refer: Financial assets]</td> <td> >example: IFRS 7 ICG20B, example: IFRS 7 35.>IncrementalFairValueGrantedModifiedSharebasedPaymentArrangements</td> <td> >X duration</td> <td> >Incremental fair value gran the fair value of the modified equity instrument and that of the original equity instrument, both estimated as at the date of the modificati>IndemnificationAssetsRecognisedAsOfAcquisitionDate</td> <td> >X instant, debit</td> <td> >Indemnification assets recognised as of a combination. [Refer: Business combinations [member]]</td> <td> >disclosure: IFRS 3 B64 g i</td> </tr> <tr> <td> >In hedging relationships are discontinued and restarted</td> <td> >The description of how frequently the indicated hedging relation>IndicationOfOtherFormsOfGovernmentAssistanceWithDirectBenefitsForEntity</td> <td> >text</td> <td> >Indication of other forms of g which the entity has directly benefited, other than government grants recognised in the financial statements. [Refer: Government grants>IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilities</td> <td> >text</td> <td> >Indication of uncertainties of amount or timing of any outflow of economic benefits for contingent liabilities. [Refer: Contingent liabilities [member]]</td> <td> >disclosure: IAS>IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilitiesInBusinessCombination</td> <td> >text</td> <td> >Indical indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities recognised in disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i</td> </tr> <tr> <td> >IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilitiesInBusinessCombination</td> <td> >text</td> <td> >The description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other pro>IndividualAssetsOrCashgeneratingUnitsAxis</td> <td> >axis</td> <td> >Individual assets or cash-generating units [axis]</td> <td> >Th complete the table.</td> <td> >disclosure: IAS 36 130</td> </tr> <tr> <td> >IndividualAssetsOrCashgeneratingUnits individual assets or cash-generating units. [Refer: Cash-generating units [member]]</td> <td> >disclosure: IAS 36 130</td> </tr> <tr> <td> >IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefullivesAxis</td> <td> >categories in the table and the line items or concepts that complete the table.</td> <td> >disclosure: IAS 36 134</td> </tr> <tr> <td> >IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefullivesMember</td> <td> > that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.</td> <td> >disclosure: >Individually insignificant counterparties [member]</td> <td> >This member stands for individually insignificant parties to the transacti>InflowsOfCashFromInvestingActivities</td> <td> >X duration, debit</td> <td> >Inflows of cash from investing activities</td> <td> >The (>InformationAboutCollateralHeldAsSecurityAndOtherCreditEnhancementsForCreditimpairedFinancialAssetsExplanatory</td> <td> >text block</td> <td> >The disclosure of information about the collateral held as security and other credit enhancements (for example, quanti at the reporting date.</td> <td> >disclosure: IFRS 7 35K c</td> </tr> <tr> <td> >InformationAboutConsequencesOfNc with externally imposed capital requirements</td> <td> >Information about the consequences of non-compliance with externally imposed>InformationAboutContingentAssetsThatDisclosuresIsNotPracticable</td> <td> >text</td> <td> >Information about contingent assets tha arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future (>InformationAboutContingentLiabilitiesThatDisclosuresIsNotPracticable</td> <td> >text</td> <td> >Information about contingent liabilities liabilities is not practicable. [Refer: Contingent liabilities [member]]</td> <td> >disclosure: IAS 37 91</td> </tr> <tr> <td> >IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecc credit quality of neither past due nor impaired financial assets [text block]</td> <td> >The disclosure of information about the credit qua [Refer: Financial assets]</td> <td> >disclosure: IFRS 7 36 c - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >Information about credit quality of reinsurance contracts held that are assets</td> <td> >Information about the credit quality of reinsur Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >InformationAboutCreditRiskExposureIn in financial assets described in paragraph 39E(a) of IFRS 4</td> <td> >Information about the credit risk exposure, including significant ci paragraph 39E(a) of IFRS 4, fair value]</td> <td> >disclosure: IFRS 4 39G - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> >Information about effect of regulatory frameworks in which entity operates</td> <td> >Information about the effect of the regulatory fra</tr> <tr> <td> >InformationAboutEntityDefinitionsOfDefault</td> <td> >text</td> <td> >Information about entity's c</td> <td> >disclosure: IFRS 7 35F b</td> </tr> <tr> <td> >InformationAboutExposureArisingFromLeasesNotYetComm which lessee is committed</td> <td> >Information about the lessee's exposure arising from leases not yet commenced to which the lessee>InformationAboutExposuresToMarketRiskArisingFromEmbeddedDerivativesContainedInHostInsuranceContract</td> <td> >text</td> <td> >Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is r value [member]]</td> <td> >disclosure: IFRS 4 39 e - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >InformationAboutGroupsOrPortfoliosOfFinancialInstrmentsWithParticularFeaturesThatCouldAffectLargePortionOfThatGroup</td> <td> >of that group</td> <td> >Information about groups or portfolios of financial instruments with particular features that could affect a large<td> >InformationAboutHowDesignatedRiskComponentRelatesToHedgedItemInItsEntiretyExplanatory</td> <td> >text block</td> <td> >Ir information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]</td> <td> >InformationAboutHowEntityDeterminedRiskComponentDesignatedAsHedgedItemExplanatory</td> <td> >text block</td> <td> >Informa how the entity determined the risk component designated as the hedged item (including a description of the nature of the relationship b</tr> <td> >InformationAboutHowExpectedCashOutflowOnRedemptionOrRepurchaseWasDetermined</td> <td> >text</td> <td> >The expected cash outflow on redemption or repurchase of puttable financial instruments classified as equity was determined. [Refer: Ex<td> >InformationAboutHowExpectedVolatilityWasDeterminedShareOptionsGranted</td> <td> >text</td> <td> >Inform

>Information about pricing share options granted was determined, including an explanation of the extent to which expected volatility was based on

>InformationAboutHowFairValueWasMeasuredShareOptionsGranted</td><td>text</td><td>Information about how fair value was measured

>disclosure: IFRS 2 47 a</td></tr><tr><td>i>frs-full</td><td>Information about How Fair Value Was Determined If Not On Basis Of Observable M

>observable market, other equity instruments granted</td><td>Information about how the fair value was determined for other equity i

>disclosure: IFRS 2 47 b i</td></tr><tr><td>i>frs-full</td><td>Information About How Lessor Manages Risk Associated With Rights It Ret

>underlying assets</td><td>Information about how the lessor manages the risk associated with the rights it retains in underlying asset

>Information About How Maximum Exposure To Loss From Interests In Structured Entities Is Determined</td><td>text</td><td>Information

>that best represents the entity's maximum exposure to loss from its interests in structured entities is determined. [Refer: Maximum expo

>Information About How Maximum Exposure To Loss Is Determined</td><td>text</td><td>Information about how maximum exposure to

>from its continuing involvement in derecognised financial assets is determined. [Refer: Maximum exposure to loss from continuing involv

>Information About Lessees' Exposure Arising From Extension Options And Termination Options</td><td>text</td><td>Information about

>from extension options and termination options.</td><td>example: IFRS 16 59 b ii</td></tr><tr><td>i>frs-full</td><td>Informatio

>from residual value guarantees</td><td>Information about the lessee's exposure arising from residual value guarantees. Residual val

>at the end of a lease will be at least a specified amount.</td><td>example: IFRS 16 59 b iii</td></tr><tr><td>i>frs-full</td><td>In

>arising from variable lease payments</td><td>Information about the lessee's exposure arising from variable lease payments. Variable l

>that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time.</td>

>Information about major customers</td><td>Information about the entity's major customers and the extent of the entity's reliance on

>text</td><td>Information about market for financial instruments</td><td>Information about the market for financial instrumet

>Expiry date <DATE ISO="20210101">2021-01-01</DATE></td></tr><tr><td>i>frs-full</td><td>Information About Nature Of Lessee's

>nature of the lessee's leasing activities.</td><td>example: IFRS 16 59 a</td></tr><tr><td>i>frs-full</td><td>Information About Na

>about the nature of the lessor's leasing activities.</td><td>disclosure: IFRS 16 92 a</td></tr><tr><td>i>frs-full</td><td>Informa

>text</td><td>Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable

>repurchase or redeem puttable financial instruments classified as equity instruments when required to do so by the instrument holders

></tr><tr><td>i>frs-full</td><td>Information About Potential Exposure To Future Cash Outflows Not Reflected In Measurement Of Lease Liabi

>liability</td><td>Information about the lessee's potential exposure to future cash outflows that are not reflected in the measurement

>Information About Relationship Between Disclosure Of Disaggregated Revenue From Contracts With Customers And Revenue Information For Re

>venue from contracts with customers and revenue information for reportable segments [text block]</td><td>The disclosure of inform

>for reportable segments. [Refer: Reportable segments [member]] Revenue from contracts with customers</td><td>disclosure: IFRS 15

>text</td><td>Information about restrictions or covenants imposed by leases on lessee</td><td>Information about the restrictions

>Information About Risk Management Strategy For Rights That Lessor Retains In Underlying Assets</td><td>text</td><td>Information abo

>strategy for the rights that the lessor retains in underlying assets, including any means by which the lessor reduces that risk.</td><td>

>text</td><td>Information about sale and leaseback transactions</td><td>Information about the sale and leaseback transactions.<

>Information About Significant Judgements And Assumptions Made In Determining That Entity's Investment Entity</td><td>text</td><td>I

>about significant judgements and assumptions made in determining that the entity is an investment entity. [Refer: Disclosure of investme

>Information About Ultimate Risk Management Strategy In Relation To Hedging Relationships That Entity Frequently Resets</td><td>text</td>

>Information about the ultimate risk management strategy in relation to hedging relationships that the entity frequently resets.</td><

>Information About Where User Of Financial Statements Can Obtain Any Publicly Available IFRS 9 Information That Is Not Provided In Consolidated Fi

>IFRS 9 information that is not provided in consolidated financial statements</td><td>Information about where a user of financial statel

>consolidated financial statements for the relevant reporting period.</td><td>disclosure: IFRS 4 39H - Expiry date <DATE ISO="202101"

>Information About Whether And How Entity Intends To Dispose Of Financial Instruments</td><td>text</td><td>Information about wheth

>of financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]</td><td>di

>Information How Fair Value Was Measured Other Equity Instruments Granted</td><td>text</td><td>Information how fair value was mea

>other equity instruments granted (ie other than share options) was measured.</td><td>disclosure: IFRS 2 47 b</td></tr><tr><td>

>Information on an entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information e

>e</td></tr><tr><td>i>frs-full</td><td>Information On How Entity Applied Classification Requirements In IFRS 9 To Financial Assets Whose C

>requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9</td><td>Information on how tl

></td><td>disclosure: IFRS 7 42j a</td></tr><tr><td>i>frs-full</td><td>Information On How Entity Determined That Financial Assets A

>impaired financial assets</td><td>Information on how an entity determined that financial assets are credit-impaired financial assets.<

>Information On How Entity Determined Whether Credit Risk Of Financial Instruments Has Increased Significantly Since Initial Recognition</td><

>initial recognition</td><td>Information on how an entity determined whether the credit risk of financial instruments has increased sig

>presumption that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 day

>Information On How Entity Redesignated Financial Assets Whose Classification Has Changed On Initially Applying IFRS 17</td><td>text</td>

>Information on how the entity redesignated financial assets whose classification has changed on initially applying IFRS 17.</td><td>

>Information On How Incremental Fair Value Granted Was Measured Modified Share-based Payment Arrangements</td><td>text</td><td>In

>about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental fair va

>47 c iii</td></tr><tr><td>i>frs-full</td><td>Information On How Instruments Were Grouped If Expected Credit Losses Were Measured On C

>collective basis</td><td>Information on how the instruments were grouped if expected credit losses were measured on a collective ba

>Information On How Requirements For Modification Of Contractual Cash Flows Of Financial Assets Have Been Applied</td><td>text</td><td>

>Information on how the requirements for the modification of contractual cash flows of financial assets have been applied, including how

>an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an a

>criteria in (a) is subsequently remeasured at an amount equal to lifetime expected credit losses.</td><td>disclosure: IFRS 7 35f f</td>

>Information Whether And How Expected Dividends Were Incorporated Into Measurement Of Fair Value Of Other Equity Instruments Granted</td><

>instruments granted</td><td>Information about whether and how expected dividends were incorporated into measurement of fair val

>full</td><td>Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value Of Other Equity Instrumets Grant

>equity instruments granted</td><td>Information about whether and how other features of other equity instruments granted (ie other

>iii</td></tr><tr><td>i>frs-full</td><td>Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value S

>value, share options granted</td><td>Information about whether and how other features of option grant (such as a market condition)

>i>frs-full</td><td>Information Whether Entity Complied With Any Externally Imposed Capital Requirements</td><td>text</td><td>Info

>complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]</td><td>disclosu

>Information Whether Recoverable Amount Of Assets' Fair Value Less Costs To Sell Or Value In Use</td><td>text</td><td>Information wheth

>amount of an asset (cash-generating unit) is its fair value less costs of disposal or its value in use. [Refer: Cash-generating units [membe

>Initially applied IFRSs [axis]</td><td>The axis of a table defines the relationship between the domain members or categories in the ta

>Initially Applied IFRSs Member</td><td>member</td><td>Initially applied IFRSs [member]</td><td>This member stands for IFRSs

>REF.END="QE0086"></QUOT.START>Initially applied IFRSs<QUOT.END CODE="2019" ID="QE0086" REF.START="QS0086"></QUOT.END

>Inputs To Methods Used To Measure Contracts Within Scope Of IFRS 17 Axis</td><td>axis</td><td>Inputs to methods used to measure co

>in the table and the line items or concepts that complete the table.</td><td>disclosure: IFRS 17 117 a - Effective <DATE ISO="2021010

>Inputs To Methods Used To Measure Contracts Within Scope Of IFRS 17 Member</td><td>member</td><td>Inputs to methods used to me

>contracts within the scope of IFRS 17. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0087" REF.END=

>REF.START="QS0087"></QUOT.END> axis if no other member is used.</td><td>disclosure: IFRS 17 117 a - Effective <DATE ISO="2021

>Input To Method Used To Measure Contracts Within Scope Of IFRS 17</td><td>X.XX instant</td><td>Input to method used to measure co

></td><td>disclosure: IFRS 17 117 a - Effective <DATE ISO="20210101">2021-01-01</DATE></td></tr><tr><td>i>frs-full</td><td>I

>between the domain members or categories in the table and the line items or concepts that complete the table.</td><td>disclosure: IF

>01</DATE>, disclosure: IFRS 17 106 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 107 - Effective <DATE IS

>i>frs-full</td><td>Insurance Contracts By Components Axis</td><td>axis</td><td>Insurance contracts by components [axis]</td><

>that complete the table.</td><td>disclosure: IFRS 17 100 c - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17

>01</DATE></td></tr><tr><td>i>frs-full</td><td>Insurance Contracts By Components Member</td><td>member</td><

Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 107 - Effective <DATE ISO="20210101">2021-01-01</DATE>, u

>InsuranceContractsOtherThanThoseToWhichPremiumAllocationApproachHasBeenAppliedMember</td> <td>member</td> <td>Insu: insurance contracts other than those to which the premium allocation approach has been applied. Premium allocation approach is an ap insurance contracts.</td> <td>disclosure: IFRS 17 101 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 106 disclosure: IFRS 17 109 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceCont contracts that are assets. [Refer: Assets; Insurance contracts [member]]</td> <td>disclosure: IFRS 17 99 b - Effective <DATE ISO="2021 credit</td> <td>Insurance contracts that are liabilities</td> <td>The amount of insurance contracts that are liabilities. [Refer: Liabilit </tr> <tr> <td>ifrs-full</td> <td>InsuranceContractsToWhichPremiumAllocationApproachHasBeenAppliedMember</td> <td>membe insurance contracts to which the premium allocation approach has been applied. Premium allocation approach is an approach, described </td> <td>disclosure: IFRS 17 100 c - Effective &tt;DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>purchased insurance.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceFinanceIncomeExpen the carrying amount of the group of insurance contracts arising from: (a) the effect of the time value of money and changes in the time va contracts with direct participation features that would adjust the contractual service margin but do not do so when applying paragraphs 01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromP: from profit or loss [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceFinanceIn duration, credit</td> <td>Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 80 b - Effective <DATE ISO="20210101">2021-01-01</DATE>, < >InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWillBeReclassifiedToProfitOrLossNetC or loss that will be reclassified to profit or loss, net of tax</td> <td>The amount of insurance finance income (expenses) from insurance to profit or loss, net of tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]</td> <td>disclosure: IAS 01</DATE>, disclosure: IFRS 17 90 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>Ins >Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss</td> <td>The amount of insurance f (expenses); Insurance contracts issued [member]]</td> <td>disclosure: IAS 1 82 bb - Effective <DATE ISO="20210101">2021-01-01</DA >InsuranceRevenue</td> <td>X duration, credit</td> <td>Insurance revenue</td> <td>The amount of revenue arising from the gro insurance contracts at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services 01</DATE>, disclosure: IFRS 17 80 a - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 106 - Effective <DATE IS <td>Insurance revenue [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceRev >Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows</td> <td>The amount insurance acquisition cash flows. [Refer: Insurance revenue; Increase (decrease) through insurance acquisition cash flows, insurance cor >ifrs-full</td> <td>InsuranceRevenueAmountsRelatingToChangesInLiabilityForRemainingCoverage</td> <td>X duration, credit</td> <td> recognised in the period related to the changes in the liability for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceRevenueAmountsRelatingToChangesInLiability remaining coverage [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceRevenue non-financial risk</td> <td>The amount of insurance revenue recognised in the period related to the change in the risk adjustment for [member]]</td> <td>disclosure: IFRS 17 106 a ii - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full credit</td> <td>Insurance revenue, contractual service margin recognised in profit or loss because of transfer of services</td> <td>T of the transfer of services in the period, as specified in paragraph B124(c) of IFRS 17. [Refer: Insurance revenue; Contractual service mar full</td> <td>InsuranceRevenueInsuranceServiceExpensesIncurredDuringPeriodMeasuredAtAmountsExpectedAtBeginningOfPeriod<t expected at beginning of period</td> <td>The amount of insurance revenue recognised in the period related to the insurance service e of IFRS 17. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued]</td> <td>disclosure: IFRS 17 106 a >member</td> <td>Insurance risk [member]</td> <td>This member stands for risk, other than financial risk, transferred from the ho ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 125 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 1' 01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>InsuranceServiceExpensesFromInsuranceContractsIssued</td> <td>X duration, insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance ser service. [Refer: Insurance contracts issued [member]]</td> <td>disclosure: IAS 1 82 ab - Effective <DATE ISO="20210101">2021-01-01<, >InsuranceServiceResult</td> <td>X duration, credit</td> <td>Insurance service result</td> <td>The amount comprising insurance Income (expenses) from reinsurance contracts held, other than finance income (expenses)</td> <td>disclosure: IFRS 17 80 a - Effective <IE></IE></td> <td>Insurance service result [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</t cost</td> <td>The amount of intangible assets for which fair value was used as their deemed cost in the opening IFRS statement of fina >IntangibleAssetsAcquiredByWayOfGovernmentGrant</td> <td>X instant, debit</td> <td>Intangible assets acquired by way of gover assets other than goodwill</td> <td>disclosure: IAS 38 122 c ii</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsAcquiredByV value initially recognised</td> <td>The initial fair value of intangible assets acquired through government grants. [Refer: At fair value | full</td> <td>IntangibleAssetsAndGoodwill</td> <td>X instant, debit</td> <td>Intangible assets and goodwill</td> <td>The amou practice: IAS 1 55</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsAndGoodwillAbstract</td> <td><IE></IE></td> <td>Inta >IntangibleAssetsAndGoodwillMember</td> <td>member</td> <td>Intangible assets and goodwill [member]</td> <td>This member REF.END="QE0092"></QUOT.START>Classes of intangible assets and goodwill<QUOT.END CODE="2019" ID="QE0092" REF.START="QS practice: IAS 38 118</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsMaterialToEntity</td> <td>X instant, debit</td> <td>Ir [Refer: Intangible assets other than goodwill]</td> <td>disclosure: IAS 38 122 b</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAs relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td>< <td>Intangible assets material to entity [member]</td> <td>This member stands for intangible assets material to the entity. It also rep material to entity<QUOT.END CODE="2019" ID="QE0093" REF.START="QS0093"></QUOT.END> axis if no other member is used. [Refer:] >IntangibleAssetsOtherThanGoodwill</td> <td>X instant, debit</td> <td>Intangible assets other than goodwill</td> <td>The amou >disclosure: IAS 1 54 c, disclosure: IAS 38 118 e</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsOtherThanGoodwillAbstract</ </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsOtherThanGoodwillCarryingAmountAtCostOfRevaluedAssets</td> <td>X instant, (goodwill that would have been recognised had the revalued intangible assets been measured using the cost model after recognition. [Re >IntangibleAssetsOtherThanGoodwillCarryingAmountOfRevaluedAssets</td> <td>X instant, debit</td> <td>Intangible assets other t amounts. [Refer: Intangible assets other than goodwill]</td> <td>disclosure: IAS 38 124 a ii</td> </tr> <tr> <td>ifrs-full</td> <td>Ir >This member stands for intangible assets other than goodwill. It also represents the standard value for the <QUOT.START CODE="2018 ID="QE0094" REF.START="QS0094"></QUOT.END> axis if no other member is used. [Refer: Intangible assets other than goodwill]</td> < >IntangibleAssetsOtherThanGoodwillRevaluationSurplus</td> <td>X instant, credit</td> <td>Intangible assets other than goodwill, r assets other than goodwill; Revaluation surplus]</td> <td>disclosure: IAS 38 124 b</td> </tr> <tr> <td>ifrs-full</td> <td>Intangible <td>The amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]</td> <td>disclos >IntangibleAssetsRelatingToInsuranceContractsAcquiredInBusinessCombinationsOrPortfolioTransfers</td> <td>X instant, debit</td> <td> intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers. [Refer: Business combinations <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> development</td> <td>The amount of intangible assets representing such assets under development. [Refer: Intangible assets other tl >IntangibleAssetsUnderDevelopmentMember</td> <td>member</td> <td>Intangible assets under development [member]</td> <td> goodwill]</td> <td>example: IAS 38 119 g</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsWhoseTitlesRestricted</td> <td> <td>restricted. [Refer: Intangible assets other than goodwill]</td> <td>disclosure: IAS 38 122 d</td> </tr> <tr> <td>ifrs-full</td> <td>In amount of intangible assets assessed as having an indefinite useful life. [Refer: Intangible assets other than goodwill]</td> <td>disclos >IntangibleAssetsWithIndefiniteUsefulLifeAxis</td> <td>axis</td> <td>Intangible assets with indefinite useful life [axis]</td> <td>T complete the table.</td> <td>disclosure: IAS 38 122 a</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleAssetsWithIndefiniteUsefulLi intangible assets with an indefinite useful life. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0095" RI REF.START="QS0095"></QUOT.END> axis if no other member is used. [Refer: Intangible assets with indefinite useful life]</td> <td>dis debit</td> <td>Intangible exploration and evaluation assets</td> <td>The amount of exploration and evaluation assets recognised as >common practice: IAS 38 119, disclosure: IFRS 6 25</td> </tr> <tr> <td>ifrs-full</td> <td>IntangibleExplorationAndEvaluationAsset: class of intangible assets representing intangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]. >Interest costs [abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>InterestCostsCapitalis with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and which fi >InterestCostsIncurred</td> <td>X duration</td> <td>Interest costs incurred</td> <td>The amount of interest costs that an entity debit</td> <td>Interest expense</td> <td>The amount of expense arising from interest.</td> <td>disclosure: IFRS 12 B13 f, disclos >InterestExpenseForFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss</td> <td>X duration, debit</td> <td>Interest expense fo at fair value through profit or loss. [Refer: At fair value [member]; Interest expense; Financial liabilities]</td> <td>disclosure: IFRS 7 20 <td>Interest expense (income), net defined benefit liability (asset)</td> <td>The increase (decrease) in the net defined benefit liability 141 b</td> </tr> <tr> <td>ifrs-full</td> <td>InterestExpenseOnBankLoansAndOverdrafts</td> <td>X duration, debit</td> <td>Inl expense; Bank overdrafts]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InterestExpenseOnBonds< Interest expense; Bonds issued]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InterestExpenseOnB borrowings. [Refer: Interest expense; Borrowings]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>Int >The amount of interest expense on debt instruments issued. [Refer: Interest expense; Debt instruments issued]</td> <td>common pr <td>Interest expense on deposits from banks</td> <td>The amount of interest expense on deposits from banks. [Refer: Interest exper >InterestExpenseOnDepositsFromCustomers</td> <td>X duration, debit</td> <td>Interest expense on deposits from customers</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InterestExpenseOnFinancialLiabilitiesDesignatedAtFairValueTh or loss</td> <td>The amount of interest expense on financial liabilities designated at fair value through profit or loss. [Refer: Interest e practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InterestExpenseOnFinancialLiabilitiesHeldForTrading</td> <td>X durati liabilities held for trading. [Refer: Interest expense; Financial liabilities at fair value through profit or loss that meet definition of held fo >X duration, debit</td> <td>Interest expense on lease liabilities</td> <td>The amount of interest expense on lease liabilities. [Refer: >InterestExpenseOnLiabilitiesDueToCentralBanks</td> <td>X duration, debit</td> <td>Interest expense on liabilities due to central l banks]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InterestExpenseOnOtherFinancialLiabilities</ financial liabilities. [Refer: Interest expense; Other financial liabilities]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifr >Interest expense on repurchase agreements and cash collateral on securities lent</td> <td>The amount of interest expense on repun securities lent]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>InterestIncomeAndInterestExpenseFo interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]</td> <td><IE></IE></td> < >InterestIncomeExpenseRecognisedForAssetsReclassifiedIntoMeasuredAtAmortisedCost</td> <td>X duration, credit</td> <td>Intere other comprehensive income category</td> <td>The amount of revenue arising from interest recognised for assets reclassified out of fi income (expense); Financial assets at amortised cost</td> <td>disclosure: IFRS 7 12C b</td> </tr> <tr> <td>ifrs-full</td> <td>Inter

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<td> >IssueOfConvertibleInstruments</td> <td> >X duration, credit</td> <td> >Issue of convertible instruments</td> <td> >The change ir
full</td> <td> >IssueOfEquity</td> <td> >X duration, credit</td> <td> >Issue of equity</td> <td> >The increase in equity through the issu
>IssuesFairValueMeasurementAssets</td> <td> >X duration, debit</td> <td> >Issues, fair value measurement, assets</td> <td> >The inc
IFRS 13 93 e iii</td> </tr> <tr> <td> >ifrs-full</td> <td> >IssuesFairValueMeasurementEntitysOwnEquityInstruments</td> <td> >X durat
measurement of the entity's own equity instruments resulting from issues of those equity instruments. [Refer: At fair value [member]; En
>IssuesFairValueMeasurementLiabilities</td> <td> >X duration, credit</td> <td> >Issues, fair value measurement, liabilities</td> <td> >I
>disclosure: IFRS 13 93 e iii</td> </tr> <tr> <td> >esef_cor</td> <td> >ItemsAreFurtherDetailedInSection800100SubclassificationsOfAss
liabilities and equities</td> <td> >IE></IE></td> <td> >IE></IE></td> </tr> <tr> <td> >esef_cor</td> <td> >ItemsAreFurtherDetailed
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[800300] Statement of cash flows, additional disclosures</td> <td> >IE></IE></td> <td> >IE></IE></td> </tr> <tr> <td> >esef_cor</t
>Items are further detailed in section [800400] Statement of changes in equity, additional disclosures</td> <td> >IE></IE></td> <td> >
</td> <td> >Items for presentation of regulatory deferral accounts [abstract]</td> <td> >IE></IE></td> <td> >IE></IE></td> </tr> <t
collection from other banks</td> <td> >The amount of items that have been transmitted from other banks but not yet been received and
>ItemsInCourseOfTransmissionToOtherBanks</td> <td> >X instant, credit</td> <td> >Items in course of transmission to other banks</td
practice: IAS 1 55</td> </tr> <tr> <td> >ifrs-full</td> <td> >ItemsOfContingentLiabilitiesAxis</td> <td> >axis</td> <td> >Items of conting
the line items or concepts that complete the table.</td> <td> >disclosure: IFRS 3 B64 j</td> </tr> <tr> <td> >ifrs-full</td> <td> >ItemsOf
aggregated individual items of contingent liabilities. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS00
<QUOT.END> axis if no other member is used. [Refer: Contingent liabilities [member]]</td> <td> >disclosure: IFRS 3 B64 j</td> </tr> <t
>significant influence over entity [member]</td> <td> >This member stands for entities that have joint control or significant influence over
relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the fi
b</td> </tr> <tr> <td> >ifrs-full</td> <td> >JointOperationsAxis</td> <td> >axis</td> <td> >Joint operations [axis]</td> <td> >The axis of
table.</td> <td> >disclosure: IFRS 12 B4 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >JointOperationsMember</td> <td> >member</td> <td> <
> arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement.</td> <td> >disclosure: IFRS 12 B4
table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the t
application of IFRS 9, disclosure: IFRS 4 39j - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</t
> arrangements whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.</td> <td> <t
9, disclosure: IFRS 4 39j a - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >JointVent
member stands for joint ventures in which the entity is a joint venturer. A venturer is a party to a joint venture and has joint control over
>KeyManagementPersonnelCompensation</td> <td> >X duration, debit</td> <td> >Key management personnel compensation</td> <td> <
>disclosure: IAS 24 17</td> </tr> <tr> <td> >ifrs-full</td> <td> >KeyManagementPersonnelCompensationOtherLongtermBenefits</td> <td> <
> of compensation to key management personnel in the form of other long-term employee benefits. [Refer: Other long-term employee bene:
>KeyManagementPersonnelCompensationPostemploymentBenefits</td> <td> >X duration, debit</td> <td> >Key management personnel
> employment benefits. [Refer: Key management personnel of entity or parent [member]]</td> <td> >disclosure: IAS 24 17 b</td> </tr> <tr> <t
> management personnel compensation, share-based payment</td> <td> >The amount of compensation to key management personnel in ti
e</td> </tr> <tr> <td> >ifrs-full</td> <td> >KeyManagementPersonnelCompensationShorttermEmployeeBenefits</td> <td> >X duration,
management personnel in the form of short-term employee benefits. [Refer: Key management personnel of entity or parent [member]]</t
>KeyManagementPersonnelCompensationTerminationBenefits</td> <td> >X duration, debit</td> <td> >Key management personnel comm
benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]</td> <td> >disclosure: IAS 24 1
management personnel of entity or parent [member]</td> <td> >This member stands for those persons having authority and responsibility
otherwise) of that entity.</td> <td> >disclosure: IAS 24 19 f</td> </tr> <tr> <td> >ifrs-full</td> <td> >Land</td> <td> >X instant, debit</t
[Refer: Property, plant and equipment]</td> <td> >example: IAS 16 37 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >LandAndBuildings</td
depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]</td> <td> >ex
buildings [abstract]</td> <td> >IE></IE></td> <td> >IE></IE></td> </tr> <tr> <td> >ifrs-full</td> <td> >LandAndBuildingsMember<
representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and eq
[member]</td> <td> >This member stands for a class of property, plant and equipment representing land held by the entity for use in op
>LaterThanFifteenYearsAndNotLaterThanTwentyYearsMember</td> <td> >member</td> <td> >Later than fifteen years and not later th
</td> <td> >example: IFRS 7 B11, example: IFRS 7 IG31A</td> </tr> <tr> <td> >ifrs-full</td> <td> >LaterThanFiveYearsAndNotLaterThan
member stands for a time band of later than five years and not later than seven years.</td> <td> >example: IFRS 7 B11, example: IFRS 7 I
>Later than five years and not later than ten years [member]</td> <td> >This member stands for a time band of later than five years and
>ifrs-full</td> <td> >LaterThanFiveYearsMember</td> <td> >member</td> <td> >Later than five years [member]</td> <td> >This membe
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>This member stands for a time band of later than four months.</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full<
than five years [member]</td> <td> >This member stands for a time band of later than four years and not later than five years.</td> <td> <td> <td>
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[member]</td> <td> >This member stands for a time band of later than one month and not later than six months.</td> <td> >example: IFR
>LaterThanOneMonthAndNotLaterThanThreeMonthsMember</td> <td> >member</td> <td> >Later than one month and not later than t
<td> >example: IFRS 7 B11 b, example: IFRS 7 B35 b, example: IFRS 7 IG31A</td> </tr> <tr> <td> >ifrs-full</td> <td> >LaterThanOneMont
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and not later than five years.</td> <td> >example: IFRS 7 B11 d, example: IFRS 7 IG31A</td> </tr> <tr> <td> >ifrs-full</td> <td> >LaterTh
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>LaterThanOneYearAndNotLaterThanTwoYearsMember</td> <td> >member</td> <td> >Later than one year and not later than two year
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>member</td> <td> >Later than one year [member]</td> <td> >This member stands for a time band of later than one year.</td> <td> >di
<DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >LaterThanSevenYearsAndNotLaterThanTenYear
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> months and not later than one year [member]</td> <td> >This member stands for a time band of later than six months and not later than
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>member</td> <td> >Later than ten years [member]</td> <td> >This member stands for a time band of later than ten years.</td> <td> >I
>LaterThanThreeMonthsAndNotLaterThanFourMonthsMember</td> <td> >member</td> <td> >Later than three months and not later th
</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >LaterThanThreeMonthsAndNotLaterThanOneYearMe
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member stands for a time band of later than three months.</td> <td> >example: IFRS 7 IG20D, example: IFRS 7 35N, <common practice: IFF
>LaterThanThreeYearsAndNotLaterThanFiveYearsMember</td> <td> >member</td> <td> >Later than three years and not later than five
>example: IFRS 7 B35 f, example: IFRS 7 B11, example: IFRS 7 IG31A</td> </tr> <tr> <td> >ifrs-full</td> <td> >LaterThanThreeYearsAnd
>This member stands for a time band of later than three years and not later than four years.</td> <td> >common practice: IAS 1 112 c, di
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>This member stands for a time band of later than two years and not later than five years.</td> <td> >common practice: IAS 1 112 c</td>
> than two years and not later than three years [member]</td> <td> >This member stands for a time band of later than two years and not l
Effective <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 7 B11, example: IFRS 7 IG31A</td> </tr> <tr> <td> >ifrs-full</td> <
commitments for short-term leases for which recognition exemption has been used</td> <td> >The amount of the lease commitments fo
term of 12 months or less. A lease that contains a purchase option is not a short-term lease.</td> <td> >disclosure: IFRS 16 55</td> </tr>
</td> <td> >This member stands for a class of property, plant and equipment representing improvements to assets held under a lease ag
credit</td> <td> >Lease liabilities</td> <td> >The amount of liabilities related to the entity's leases. Lease is a contract, or part of a contr
47 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >LeaseLiabilitiesAbstract</td> <td> >IE></IE></td> <td> >Lease liabilities [abstract]</td>
<td> >Lease liabilities [member]</td> <td> >This member stands for lease liabilities. [Refer: Lease liabilities]</td> <td> >example: IAS 7 C
>LeaseReceivablesMember</td> <td> >member</td> <td> >Lease receivables [member]</td> <td> >This member stands for receivables i
full</td> <td> >LeasesAsLesseeRelatedPartyTransactions</td> <td> >X duration</td> <td> >Leases as lessee, related party transactions
<td> >example: IAS 24 21 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >LeasesAsLessorRelatedPartyTransactions</td> <td> >X duration</t
transactions. [Refer: Related parties [member]]</td> <td> >example: IAS 24 21 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >LegalFormOff
</td> <td> >disclosure: IAS 1 138 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >LegalProceedingsContingentLiabilityMember</td> <td> >m
proceedings. [Refer: Contingent liabilities [member]]</td> <td> >example: IAS 37 88</td> </tr> <tr> <td> >ifrs-full</td> <td> >LegalProce
proceedings. [Refer: Other provisions]</td> <td> >example: IAS 37 Example 10 A court case, example: IAS 37 87</td> </tr> <tr> <td> >ifrs
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provisions [member]</td> <td> >example: IAS 37 Example 10 A court case, example: IAS 37 87</td> </tr> <tr> <td> >ifrs-full</td> <td> >I
the entity's life if it is a limited life entity.</td> <td> >disclosure: IAS 1 138 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >Level1OffFairValue
of the fair value hierarchy where inputs to the valuation techniques are quoted prices (unadjusted) in active markets for identical assets
<tr> <td> >ifrs-full</td> <td> >Level2And3OffFairValueHierarchyMember</td> <td> >member</td> <td> >Level 2 and 3 of fair value hierar
fair value hierarchy [member]; Level 3 of fair value hierarchy [member]]</td> <td> >disclosure: IAS 19 142</td> </tr> <tr> <td> >ifrs-full</t
member stands for a category of the fair value hierarchy where inputs to the valuation techniques are inputs other than quoted prices in
</tr> <tr> <td> >ifrs-full</td> <td> >Level3OffFairValueHierarchyMember</td> <td> >member</td> <td> >Level 3 of fair value hierarchy [r
unobservable inputs for the asset or liability. Unobservable inputs are inputs for which market data are not available and that are develo
liability.</td> <td> >disclosure: IFRS 13 93 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >LevelOfParticipationOfEntityComparedWithOtherP
<td> >The description of an indication of the level of participation of the entity in a defined benefit plan compared with other participati
plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that i
<td> >LevelOfPriceIndex</td> <td> >X.XX instant</td> <td> >Level of price index</td> <td> >The value of the level of the general price inc

</td> <td>disclosure: IAS 29 39 c</td> </tr> <tr> <td>ifs-full</td> <td>LevelOfRoundingUsedInFinancialStatements</td> <td>tex of amounts in the financial statements.</td> <td>disclosure: IAS 1 51 e</td> </tr> <tr> <td>ifs-full</td> <td>LevelsOfFairValueHie> the domain members or categories in the table and the line items or concepts that complete the table.</td> <td>disclosure: IAS 19 142, > <p>Expiry date 2020-01-01: The amount of present obligations of the entity arising from past events, the settlement of which is expect present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the pot IFRS 13 93 e, disclosure: IFRS 8 28 d, disclosure: IFRS 8 23</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesAbstract</td> <td>><IE>> >LiabilitiesArisingFromExplorationForAndEvaluationOfMineralResources</td> <td>>X instant, credit</td> <td>Liabilities arising from including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a speci >disclosure: IFRS 6 24 b</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesArisingFromFinancingActivities</td> <td>>X instant, credit</td> <td>will be, classified in the statement of cash flows as cash flows from financing activities. [Refer: Cash flows from (used in) financing activi >LiabilitiesArisingFromFinancingActivitiesAxis</td> <td>axis</td> <td>Liabilities arising from financing activities [axis]</td> <td>>T complete the table.</td> <td>example: IAS 7 44D</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesArisingFromFinancingActivitiesMe arising from financing activities. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0100" REF.END="QE01 <QUOT.END> axis if no other member is used. [Refer: Liabilities arising from financing activities]</td> <td>example: IAS 7 44D</td> < insurance contracts and reinsurance contracts issued</td> <td>>The amount of liabilities under insurance contracts and reinsurance cc 01-01</DATE>, disclosure: IFRS 4 37 b - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 4 37 e - Expiry date <I IFRS 4 IG37 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesDueToCentr </td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesForIncurredClaimsMember</td> <td>>membe valid claims for insured events that have already occurred, including events that have occurred but for which claims have not been repor </td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesForIncurredClaimsThatAriseFromContractsWithinScopeOfIFRS17</td> <td>>X instal liabilities for incurred claims that arise from contracts within the scope of IFRS 17. [Refer: Liabilities for incurred claims [member]]</td> <td>>LiabilitiesFromSharebasedPaymentTransactions2011</td> <td>>X instant, credit</td> <td>Liabilities from share-based payment tran transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a s arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]</td> <td>>X instant, credit</td> <td>Liabilities included in disposal groups classified as held for sale</td> <td>>The amount of liabilities in >disclosure: IAS 1 54 p, disclosure: IFRS 5 38</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesIncurred</td> <td>>X instant, credit</td> <td>consideration) as consideration transferred in a business combination. [Refer: Business combinations [member]]</td> <td>>disclosure: I duration, credit</td> <td>Liabilities in subsidiary or businesses acquired or disposed</td> <td>>The amount of liabilities in subsidiari <tr> <td>ifs-full</td> <td>LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdPartyCreditEnhancementAxis</td> <td>>a a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the >LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdPartyCreditEnhancementMember</td> <td>>member</td> <td>>Liabil liabilities measured at fair value and issued with inseparable third-party credit enhancement. It also represents the standard value for tl inseparable third-party credit enhancement<<QUOT.END CODE="2019" ID="QE0101" REF.START="QS0101"><QUOT.END> axis if no other >LiabilitiesMember</td> <td>>member</td> <td>>Liabilities [member]</td> <td>> <p>Expiry date 2020-01-01: This member stands for resources embodying economic benefits. It also represents the standard value for the Classes of liabilities axis if no other member is use resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents t 93</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesOrComponentsOfEquityRelatingToDiscretionaryParticipationFeatures</td> <td>> liabilities or components of equity relating to discretionary participation features. Discretionary participation features are contractual ri contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.</td> <td><I ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesOtherThanActuarialPresentValueOfPromisedR benefits</td> <td>>The amount of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit full</td> <td>>LiabilitiesRecognisedInEntitysFinancialStatementsInRelationToStructuredEntities</td> <td>>X instant, credit</td> <td>> the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [me >LiabilitiesThatAriseBecauseInsurersIssuesOrFulfilsObligationsArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentCc within scope of IFRS 4 and non-derivative investment contracts</td> <td>>The amount of liabilities that arise because an insurer issues, >disclosure: IFRS 4 39C a - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifs-full</td> <td>Liabilities >The amount in the consolidated financial statements of the liabilities of the group to which significant restrictions (for example, statuto 13 <</td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract</td> <td>> <td>><IE></IE></td> </tr> <tr> <td>ifs-full</td> <td>LiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear</td> <td> amount of liabilities subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabi >LiabilityAssetOfDefinedBenefitPlans</td> <td>>X instant, credit</td> <td>>Net defined benefit liability (asset)</td> <td>>The amount Defined benefit plans [member]]</td> <td>>disclosure: IAS 19 140 a</td> </tr> <tr> <td>ifs-full</td> <td>>LicenceFeelIncome</td> <td>> practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>LicencesAndFranchises</td> <td>>X instant, debit</td> <td>>Licences a entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and su >ifs-full</td> <td>LicencesAndFranchisesMember</td> <td>>member</td> <td>>Licences and franchises [member]</td> <td>>This i right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted <td>>LicencesMember</td> <td>>member</td> <td>>Licences [member]</td> <td>>This member stands for a class of intangible assets >common practice: IAS 38 119</td> </tr> <tr> <td>ifs-full</td> <td>LifeInsuranceContractsMember</td> <td>>member</td> <td>> [member]]</td> <td>>common practice: IFRS 4 Disclosure - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td><td>>This member stands for the expected credit losses that result from all possible default events over the expected life of a fina: 35M b</td> </tr> <tr> <td>ifs-full</td> <td>LimitationsThatMayResultInInformationNotFullyReflectingFairValueOfAssetsAndLiabilit: reflecting fair value of assets and liabilities involved</td> <td>>The description of the objective of the method used, and of limitations th interdependencies between risk variables.</td> <td>>disclosure: IFRS 7 41 b</td> </tr> <tr> <td>ifs-full</td> <td>LineItemsIncludi of comprehensive income in which amortisation of intangible assets is included</td> <td>>The description of the line item(s) of the state Depreciation and amortisation expense]</td> <td>>disclosure: IAS 38 118 d</td> </tr> <tr> <td>esef cor</td> <td>>LineItemsNotDim </td> </tr> <tr> <td>ifs-full</td> <td>LineItemsOfRecognisedAssetsAndLiabilitiesRepresentingContinuingInvolvementInDerecognis involvement in derecognised financial assets</td> <td>>The description of the line items in the statement of financial position in which t recognised. [Refer: Financial assets]</td> <td>>disclosure: IFRS 7 42E a</td> </tr> <tr> <td>ifs-full</td> <td>LiquidityRiskMember difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. [Refer: I disclosure: IFRS 17 125 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 127 - Effective <DATE ISO="20210101 >Living animals [member]</td> <td>>This member stands for living animals.</td> <td>>common practice: IAS 41 41</td> </tr> <tr> <td>> stands for firm commitments to provide credit under pre-specified terms and conditions.</td> <td>>disclosure: IFRS 7 B8E, disclosure: II >Loans acquired in business combination [member]</td> <td>>This member stands for loans that are acquired in a business combinatio >LoansAndAdvancesToBanks</td> <td>>X instant, debit</td> <td>>Loans and advances to banks</td> <td>>The amount of loans and >LoansAndAdvancesToCustomers</td> <td>>X instant, debit</td> <td>>Loans and advances to customers</td> <td>>The amount of lo >LoansAndReceivables</td> <td>>X instant, debit</td> <td>>Loans and receivables</td> <td>>The amount of non-derivative financial i immediately or in the near term, which shall be classified as held for trading, and those that the entity, upon initial recognition, designat which the holder may not recover substantially all of its initial investment, other than because of credit deterioration, which shall be clas fund or a similar fund) is not a loan or receivable. [Refer: Derivative financial assets]</td> <td>>disclosure: IFRS 7 8 c - Expiry date <DAT >member</td> <td>>Loans and receivables, category [member]</td> <td>>This member stands for the loans and receivables category c 01</DATE> </td> </tr> <tr> <td>ifs-full</td> <td>LoansPayableInBreachWhichPermittedLenderToDemandAcceleratedRepayment</ amount of loans payable in breach of the terms that permitted the lender to demand accelerated repayment.</td> <td>>disclosure: IFRS default</td> <td>>The amount of loans payable in default.</td> <td>>disclosure: IFRS 7 18 b</td> </tr> <tr> <td>ifs-full</td> <td>>I practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>LoansToGovernment</td> <td>>X instant, debit</td> <td>>Loans to gove >ifs-full</td> <td>>LoansToGovernmentMember</td> <td>>member</td> <td>>Loans to government [member]</td> <td>>This memb >LongtermBorrowings</td> <td>>X instant, credit</td> <td>>Non-current portion of non-current borrowings</td> <td>>The non-curre >LongtermBorrowingsMember</td> <td>>member</td> <td>>Long-term borrowings [member]</td> <td>>This member stands for long IAS 7 44C</td> </tr> <tr> <td>ifs-full</td> <td>LongtermContractsMember</td> <td>>member</td> <td>>Long-term contracts [me >ifs-full</td> <td>>LongtermDeposits</td> <td>>X instant, debit</td> <td>>Long-term deposits</td> <td>>The amount of long-term d >LongtermLegalProceedingsProvision</td> <td>>X instant, credit</td> <td>>Non-current legal proceedings provision</td> <td>>The a court case, example: IAS 37 87</td> </tr> <tr> <td>ifs-full</td> <td>>LongtermMiscellaneousOtherProvisions</td> <td>>X instant, c [Refer: Miscellaneous other provisions]</td> <td>>common practice: IAS 1 78 d</td> </tr> <tr> <td>ifs-full</td> <td>>LongtermOner current provision for onerous contracts. [Refer: Onerous contracts provision]</td> <td>>example: IAS 37 66</td> </tr> <tr> <td>ifs-f current provision for decommissioning, restoration and rehabilitation costs</td> <td>>The amount of non-current provision for decommi >example: IAS 37 D Examples: Disclosures, example: IAS 37 87</td> </tr> <tr> <td>ifs-full</td> <td>>LongtermRestructuringProvisio restructuring. [Refer: Restructuring provision]</td> <td>>example: IAS 37 70</td> </tr> <tr> <td>ifs-full</td> <td>>LongtermWarrar warranties. [Refer: Warranty provision]</td> <td>>example: IAS 37 Example 1 Warranties, example: IAS 37 87</td> </tr> <tr> <td>>ifs-: the loss component of the liability for remaining coverage. An entity shall establish (or increase) a loss component of the liability for rema determines the amounts that are presented in profit or loss as reversals of losses on onerous groups and are consequently excluded from excluding loss component [member]]</td> <td>>disclosure: IFRS 17 100 b - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> <td>> duration, debit</td> <td>>Losses arising from derecognition of financial assets measured at amortised cost</td> <td>>The loss recogni Financial assets at amortised cost]</td> <td>>disclosure: IFRS 7 20A</td> </tr> <tr> <td>ifs-full</td> <td>>LossesIncurredInRelatio entities</td> <td>>The amount of losses incurred by the entity relating to its interests in structured entities. [Refer: Unconsolidated str >LossesOnChangeInFairValueOfDerivatives</td> <td>>X duration, debit</td> <td>>Losses on change in fair value of derivatives</td> <td>> >common practice: IAS 1 85</td> </tr> <tr> <td>ifs-full</td> <td>>LossesOnDisposalsOfInvestmentProperties</td> <td>>X duration, Investment property]</td> <td>>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>>LossesOnDisposalsOfInvestment </td> <td>>disclosure: IAS 1 98 d</td> </tr> <tr> <td>ifs-full</td> <td>>LossesOnDisposalsOfNoncurrentAssets</td> <td>>X duratic current assets]</td> <td>>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifs-full</td> <td>>LossesOnDisposalsOfPropertyPlantAr disposal of property, plant and equipment. [Refer: Property, plant and equipment]</td> <td>>disclosure: IAS 1 98 c</td> </tr> <tr> <td>>The losses on settlements of litigation.</td> <td>>disclosure: IAS 1 98 f</td> </tr> <tr> <td>ifs-full</td> <td>>LTLELicencesMember Licences and franchises]</td> <td>>common practice: IAS 38 119</td> </tr> <tr> <td>ifs-full</td> <td>>Machinery</td> <td>>X inst: used in operations. [Refer: Property, plant and equipment]</td> <td>>example: IAS 16 37 c</td> </tr> <tr> <td>ifs-full</td> <td>>Ma equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]</td> <td>>exampl business combination [member]]</td> <td>>This member stands for major business combinations. [Refer: Business combinations [membe

[illegible]

[member]]</td> <td>>disclosure: IAS 19 33 b</td> disclosure: IAS 19 34 b</td> </tr> <tr> <td>i>frs-full</td> <td>>MultiperiodExcessEarnings specific valuation technique consistent with the income approach that involves analysing the excess earnings over periods of time, and is

</tr> <tr> <td>i>frs-full</td> <td>>NameOfAcquiree</td> <td>text</td> <td>>Name of acquiree</td> <td>>The name of the business

>disclosure: IFRS 3 B64 a</td> </tr> <tr> <td>i>frs-full</td> <td>>NameOfAssociate</td> <td>text</td> <td>>Name of associate</td>

IFRS 12 21 a i</td> </tr> <tr> <td>i>frs-full</td> <td>>NameOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPub

>The name of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been

full</td> <td>>NameOfGovernmentAndNatureOfRelationshipWithGovernment</td> <td>text</td> <td>>Name of government and natu

control, joint control or significant influence). [Refer: Government [member]]</td> <td>>disclosure: IAS 24 26 a</td> </tr> <tr> <td>i>fr

[Refer: Joint operations [member]]</td> <td>>disclosure: IFRS 12 21 a i</td> </tr> <tr> <td>i>frs-full</td> <td>>NameOfJointVenture</

>disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 21 a i</td> </tr> <tr> <td>i>frs-full</td> <td>>NameOfMostSenior

publicly available financial statements</td> <td>>The name of most senior parent entity producing publicly available financial statement

parent entity</td> <td>>The name of the entity's parent. [Refer: Parent [member]]</td> <td>>disclosure: IAS 1 138 c, disclosure: IAS 24

reporting entity or other means of identification</td> <td>>The name of the reporting entity or other means of identification.</td> <td>

<td>>The name of a subsidiary. [Refer: Subsidiaries [member]]</td> <td>>disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i, disclosure: IF

>Name of ultimate parent of group</td> <td>>The name of the ultimate controlling party of the group.</td> <td>>disclosure: IAS 1 138 i

<td>>Names of employers and employee groups covered</td> <td>>The names of employers and employee groups covered in retirement

>NatureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognition</td> <td>text</td> <td>>Description of natur

financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entiret

>NatureOfRisksAndRewardsOfOwnershipToWhichEntityRemainsExposed</td> <td>text</td> <td>>Description of nature of risks and

transferred financial assets that are not derecognised in their entirety to which the entity is exposed. [Refer: Financial assets]</td> <td>

>member</td> <td>>Net amount arising from insurance contracts [member]</td> <td>>This member stands for the net amount arising

</QUOT.START=Amounts arising from insurance contracts</QUOT.END CODE="2019" ID="QE0109" REF.START="QS0109"></QUOT.END

date</DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i>frs-full</td> <td>>NetAmountsForPayfloatingReceivefixedInte

rest rate swaps for which net cash flows are exchanged</td> <td>>The amount of contractual undiscounted cash flows in relation to

</td> <td>>example: IFRS 7 B11D c</td> </tr> <tr> <td>i>frs-full</td> <td>>NetAssetsLiabilities</td> <td>>X instant, debit</td> <td>

I G63</td> </tr> <tr> <td>i>frs-full</td> <td>>NetAssetsLiabilitiesAbstract</td> <td>>IE</td> <td>>Net assets (liabilities) [a

>member</td> <td>>Net asset value [member]</td> <td>>This member stands for a valuation technique that compares the value of ass

>NetCurrentAssetsLiabilitiesAbstract</td> <td>>IE</td> <td>>Net current assets (liabilities) [abstract]</td> <td>>IE</td>

>The amount of net debt of the entity.</td> <td>>common practice: IAS 1 112 c</td> </tr> <tr> <td>i>frs-full</td> <td>>NetDeferredTax

liabilities, when the absolute amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferr

>NetDeferredTaxAssetsAndLiabilitiesAbstract</td> <td>>IE</td> <td>>Net deferred tax assets and liabilities [abstract]</td> <td>

credit</td> <td>>Net deferred tax liabilities</td> <td>>The amount of deferred tax liabilities net of deferred tax assets, when the absol

liabilities)</td> <td>>common practice: IAS 12 81 g i</td> </tr> <tr> <td>i>frs-full</td> <td>>NetDefinedBenefitLiabilityAssetAxis</td>

>domain members or categories in the table and the line items or concepts that complete the table.</td> <td>>disclosure: IAS 19 140 a</t

liability (asset) [member]</td> <td>>This member stands for the net defined benefit liability (asset). It also represents the standard al

CODE="2019" ID="QE0110" REF.START="QS0110"></QUOT.END> axis if no other member is used. [Refer: Net defined benefit liability (as

credit</td> <td>>Net earned premium</td> <td>>The amount of premiums earned on insurance contracts net of reinsurance premiums.

>NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements</td> <td>>X instant, debit</td>

remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off

arrangement or similar agreement presented in the statement of financial position.</td> <td>>disclosure: IFRS 7 13C e</td> </tr> <tr> <td>i>frs-

>NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsAbstract</td> <td>>IE</td> <td>>IE</td>

>IE</td> <td>>IE</td> <td>>IE</td> </tr> <tr> <td>i>frs-full</td> <td>>NetFinancialAssetsSubjectToOffsettingEnforceableMaster?

subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position</td> <td>>The n

presented in the statement of financial position. [Refer: Financial assets]</td> <td>>disclosure: IFRS 7 13C c</td> </tr> <tr> <td>i>frs-i

>NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOffinancialPositionAb

agreements in statement of financial position [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>frs-full</td>

credit</td> <td>>Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements</td> <td>

were not set off against financial liabilities, from the net amount of financial liabilities subject to offsetting or subject to an enforceable m

e</td> </tr> <tr> <td>i>frs-full</td> <td>>NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilar

arrangements or similar agreements [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>frs-full</td> <td>

>NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOffinancialPositi

on agreements in statement of financial position</td> <td>>The net amount of financial liabilities that are subject either to offsetting or t

liabilities)</td> <td>>disclosure: IFRS 7 13C c</td> </tr> <tr> <td>i>frs-full</td> <td>>NetFinancialLiabilitiesSubjectToOffsettingEnforc

financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial positio

>X duration, credit</td> <td>>Net foreign exchange gain</td> <td>>The net gain arising from foreign exchange differences. [Refer: For

>NetForeignExchangeLoss</td> <td>>X duration, debit</td> <td>>Net foreign exchange loss</td> <td>>The net loss arising from forei

full</td> <td>>NetInvestmentInFinanceLease</td> <td>>X instantdebit</td> <td>>Net investment in finance lease</td> <td>>The gre

all the risks and rewards incidental to ownership of an underlying asset. Gross investment in the finance lease is the sum of: (a) the leas

implicit in the lease is the rate of interest that causes the present value of (a) the lease payments and (b) the unguaranteed residual valu

1 94</td> </tr> <tr> <td>i>frs-full</td> <td>>NetLiabilitiesOrAssetsForRemainingCoverageExcludingLossComponentMember</td> <td>t

stands for the net liabilities or assets for the remaining coverage component, excluding any loss component. A liability for remaining cov

y occurred (ie the obligation that relates to the unexpired portion of the coverage period). [Refer: Insurance contracts [member]]; Loss ;

i>frs-full</td> <td>>NetMovementInDeferredTaxArisingFromRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss</td> <td>>X du

<td>>The amount of the net movement in deferred tax arising from regulatory deferral account balances related to profit or loss. [Refer:

account balances: Profit (loss)]</td> <td>>disclosure: IFRS 14 24, disclosure: IFRS 14 B12 b</td> </tr> <tr> <td>i>frs-full</td> <td>>Ne

other regulatory deferral account balances related to profit or loss</td> <td>>The amount of the net movement in regulatory deferral ac

in regulatory deferral account balances related to profit or loss)</td> <td>>common practice: IFRS 14 IE5, common practice: IFRS 14 25<

>NetMovementInRegulatoryDeferralAccountBalancesRelatedToOtherComprehensiveIncomeAbstract</td> <td>>IE</td> <td>>IE</td> <td>>N

>IE</td> <td>>IE</td> <td>>IE</td> <td>>frs-full</td> <td>>NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss</td>

: of the net movement in regulatory deferral account balances related to profit or loss.

[illegible]

liability</td> <td>The amount of non-current net defined benefit liability. [Refer: Net defined benefit liability]</td> <td>common pract

refunds provision</td> <td>The amount of non-current provision for refunds. [Refer: Refunds provision]</td> <td>example: IAS 37 Ex

>NoncurrentRestrictedCashAndCashEquivalents</td> <td>X instant, debit</td> <td>Non-current restricted cash and cash equivalen

>common practice: IAS 1 55</td> </tr> <tr> <td>ifrs-full</td> <td>NoncurrentRetentionPayables</td> <td>X instant, credit</td> <

>common practice: IAS 1 78</td> </tr> <tr> <td>ifrs-full</td> <td>NoncurrentTradeReceivables</td> <td>X instant, debit</td> <td>

IAS 1 78 b</td> </tr> <tr> <td>ifrs-full</td> <td>NoncurrentValueAddedTaxPayables</td> <td>X instant, credit</td> <td>Non-cur

<td>common practice: IAS 1 78</td> </tr> <tr> <td>ifrs-full</td> <td>NoncurrentValueAddedTaxReceivables</td> <td>X instant, d

Value added tax receivables]</td> <td>common practice: IAS 1 78 b</td> </tr> <tr> <td>ifrs-full</td> <td>NonderivativeFinancialLi

<td>>The amount of contractual undiscounted cash flows in relation to non-derivative financial liabilities. </td> <td>disclosure: IFRS 7 3

>NonderivativeInvestmentContractLiabilitiesMeasuredAtFairValueThroughProfitOrLossApplyingIAS39</td> <td>X instant, credit</td>

>non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [membe

<td>NongovernmentCustomersMember</td> <td>member</td> <td>Non-government customers [member]</td> <td>This member

full</td> <td>NoninsuranceAssetsAcquiredByExercisingRightsToRecoveries</td> <td>X instant, credit</td> <td>Non-insurance ass

recoveries. </td> <td>example: IFRS 4 IG22 h - Expiry date <DATE ISO="20210101">2021-01-01</DATE>, example: IFRS 4 37 b - Expiry d

>member</td> <td>Non-life insurance contracts [member]</td> <td>This member stands for non-life insurance contracts. [Refer: Typ

01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>NonrecurringFairValueMeasurementMember</td> <td>member</td> <td>Non-

>non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [membe

<td>disclosure: IFRS 13 93 a</td>

>circulation revenue</td> <td>The amount of circulation revenue that is not derived from subscriptions. [Refer: Revenue; Circulation rev

>NotesAccountingPoliciesAndMandatoryTags</td> <td><IE></IE></td> <td>Notes, accounting policies and mandatory core taxonom

statements</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>NotesAndDebtenturesIssued</td> <td>

<td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>NotInternallyGeneratedMember</td> <td>member</td> <td>

</td> <td>disclosure: IAS 38 118</td> </tr> <tr> <td>ifrs-full</td> <td>NotionalAmount</td> <td>X instant</td> <td>Notional a

>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>NotLaterThanOneMonthMember</td> <td>member</td> <td>

IFRS 7 B11 a, example: IFRS 7 B35 a, example: IFRS 7 IG31A</td> </tr> <tr> <td>ifrs-full</td> <td>NotLaterThanOneYearMember</td>

</td> <td>disclosure: IAS 1 61 a, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b - Effective <DATE ISO="202101

>NotLaterThanThreeMonthsMember</td> <td>member</td> <td>Not later than three months [member]</td> <td>This member sta

ISO="20210101">2021-01-01</DATE>, example: IFRS 7 37 a - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr>

>member</td> <td>Not measured at fair value in statement of financial position but for which fair value is disclosed [member]</td> <td>

[Refer: At fair value [member]]</td> <td>disclosure: IFRS 13 97</td> </tr> <tr> <td>ifrs-full</td> <td>NumberAndAverageNumberO

<td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfEmployees</td> <td>X.XX instant</td> <td>Number of employee

>ifrs-full</td> <td>NumberOfInstrumentsGrantedInSharebasedPaymentArrangement</td> <td>X.XX duration</td> <td>Number of i

arrangement. </td> <td>example: IFRS 2 IG23, example: IFRS 2 45 a</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfInstrumentsOrl

number of instruments or interests issued or issuable at acquisition date for equity interests of the acquirer transferred as consideration

>NumberOfInstrumentsOtherEquityInstrumentsGranted</td> <td>X.XX duration</td> <td>Number of other equity instruments grant

share-based payment arrangement. </td> <td>disclosure: IFRS 2 47 b, common practice: IFRS 2 45</td> </tr> <tr> <td>ifrs-full</td> <

>animals. </td> <td>common practice: IAS 41 46 b i</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfOtherEquityInstrumentsExercisa

based payment arrangement</td> <td>>The number of other equity instruments (ie other than share options) exercisable in a share-bas

>NumberOfOtherEquityInstrumentsExercisedOrVestedInSharebasedPaymentArrangement</td> <td>X.XX duration</td> <td>Number

instruments (ie other than share options) exercised or vested in a share-based payment arrangement. </td> <td>common practice: IFRS

>X.XX duration</td> <td>Number of other equity instruments expired in share-based payment arrangement</td> <td>The number of

IFRS 2 45</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfOtherEquityInstrumentsForfeitedInSharebasedPaymentArrangement</td>

>number of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement. </td> <td>common p

>NumberOfOtherEquityInstrumentsOutstandingInSharebasedPaymentArrangement</td> <td>X.XX instant</td> <td>Number of other

share options) outstanding in a share-based payment arrangement. </td> <td>common practice: IFRS 2 45</td> </tr> <tr> <td>ifrs-fu

retirement benefit plan</td> <td>The number of other participants in a retirement benefit plan. </td> <td>disclosure: IAS 26 36 b</td>

>outstanding in share-based payment arrangement</td> <td>>The number of share options outstanding in a share-based payment arran

>NumberOfParticipantsOfRetirementBenefitPlanReceivingBenefits</td> <td>X.XX duration</td> <td>Number of participants of retire

>disclosure: IAS 26 36 b</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfShareOptionsExercisableInSharebasedPaymentArrangement

of share options exercisable in a share-based payment arrangement. </td> <td>disclosure: IFRS 2 45 b vii</td> </tr> <tr> <td>ifrs-full

options exercised in share-based payment arrangement</td> <td>>The number of share options exercised in a share-based payment arr

>NumberOfShareOptionsExpiredInSharebasedPaymentArrangement</td> <td>X.XX duration</td> <td>Number of share options expir

<td>disclosure: IFRS 2 45 b v</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfShareOptionsForfeitedInSharebasedPaymentArranger

number of share options forfeited in a share-based payment arrangement. </td> <td>disclosure: IFRS 2 45 b iii</td> </tr> <tr> <td>if

share options granted in share-based payment arrangement</td> <td>>The number of share options granted in a share-based payment

>shares</td> <td>Number of shares authorised</td> <td>>The number of shares authorised. </td> <td>disclosure: IAS 1 79 a i</td>

number of shares issued by the entity. </td> <td>common practice: IAS 1 106 d</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfShar

</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfSharesIssuedAndFullyPaid</td> <td>shares</td> <td>Number of shares issued a

1 79 a ii</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfSharesIssuedButNotFullyPaid</td> <td>shares</td> <td>Number of shar

<td>disclosure: IAS 1 79 a ii</td> </tr> <tr> <td>ifrs-full</td> <td>NumberOfSharesOutstanding</td> <td>shares</td> <td>Num

[Refer: Treasury shares]</td> <td>disclosure: IAS 1 79 a iv</td> </tr> <tr> <td>ifrs-full</td> <td>OccupancyExpense</td> <td>X c

</td> <td>common practice: IAS 1 85</td> </tr> <tr> <td>ifrs-full</td> <td>OfficeEquipment</td> <td>X instant, debit</td> <td>

>specifically used in the production process. [Refer: Property, plant and equipment]</td> <td>example: IAS 16 37 h</td> </tr> <tr> <td

>stands for a class of property, plant and equipment representing equipment used to support office functions, not specifically used in the

>OilAndGasAssets</td> <td>X instant, debit</td> <td>Oil and gas assets</td> <td>>The amount of assets related to the exploration,

>OilAndGasAssetsMember</td> <td>member</td> <td>Oil and gas assets [member]</td> <td>This member stands for oil and gas a

>OnDemandMember</td> <td>member</td> <td>On demand [member]</td> <td>This member stands for an on demand time band.

<td>member</td> <td>Onerous contracts contingent liability [member]</td> <td>This member stands for a contingent liability for o

the economic benefits expected to be received under it. [Refer: Contingent liabilities [member]]</td> <td>example: IAS 37 88</td> </tr>

<td>>The amount of provision for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obl

IAS 37 66</td> </tr> <tr> <td>ifrs-full</td> <td>OnerousContractsProvisionAbstract</td> <td><IE></IE></td> <td>Onerous cont

>OnerousContractsProvisionMember</td> <td>member</td> <td>Onerous contracts provision [member]</td> <td>This member sta

full</td> <td>OneYearBeforeReportingYearMember</td> <td>member</td> <td>One year before reporting year [member]</td> <td>

<DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>OperatingExpense</td> <td>X duration, debit</td> <td>Operating expense

<td>ifrs-full</td> <td>OperatingExpenseExcludingCostOfSales</td> <td>X duration, debit</td> <td>Operating expense excluding

IAS 1 85</td> </tr> <tr> <td>ifrs-full</td> <td>OperatingLeaseIncome</td> <td>X duration, credit</td> <td>Operating lease incom

rewards incidental to ownership of an underlying asset. </td> <td>disclosure: IFRS 16 90 b</td> </tr> <tr> <td>ifrs-full</td> <td>>Oj

segments. An operating segment is a component of an entity: (a) that engages in business activities from which it may earn revenues and

operating results are regularly reviewed by the entityâ€™s chief operating decision maker to make decisions about resources to be alloc

>disclosure: IFRS 8 28</td> </tr> <tr> <td>ifrs-full</td> <td>OptionContractMember</td> <td>member</td> <td>Option contract

purchase or sell an underlying asset for a specified price determined in advance. [Refer: Derivatives [member]]</td> <td>common pract

model [member]</td> <td>This member stands for a specific valuation technique consistent with the income approach that involves an

that incorporate present value techniques and reflect both the time value and intrinsic value of an option. [Refer: Income approach [mem

<td>member</td> <td>Ordinary shares [member]</td> <td>This member stands for equity instruments that are subordinate to all o

REF.END="QE0113"></QUOT.START>Classes of ordinary shares<QUOT.END CODE="2019" ID="QE0113" REF.START="QS0113"></QUOT.

<td>OriginalAssetsBeforeTransfer</td> <td>X instant, debit</td> <td>Original assets before transfer</td> <td>>The amount of the

</td> <td>disclosure: IFRS 7 42D f</td> </tr> <tr> <td>ifrs-full</td> <td>OtherAdjustmentsForNoncashItems</td> <td>X duration

flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]</t

>OtherAdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlow</td> <td>X duration, debit</td> <td>Other adjustments i

operating activities for which cash effects are investing or financing cash flow, that the entity does not separately disclose in the same st

>OtherAdjustmentsToReconcileProfitLoss</td> &td>X duration, debit</td> <td>Other adjustments to reconcile profit (loss)</td> <td>

<td>disclosure: IAS 7 20</td> </tr> <tr> <td>ifrs-full</td> <td>OtherAssets</td> <td>X duration, credit</td> <td>Other

separately disclose in the same statement or note. </td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>ifrs-full</td> <td>Other

value of plan assets</td> <td>>The amount other types of assets not separately disclosed contribute to the fair value of defined benefit

<td>ifrs-full</td> <td>OtherAssetsMember</td> <td>member</td> <td>Other assets [member]</td> <td>This member stands for

>ifrs-full</td> <td>OtherBorrowings</td> <td>X instant, credit</td> <td>Other borrowings</td> <td>>The amount of borrowings tl

c</td> </tr> <tr> <td>ifrs-full</td> <td>OtherCashAndCashEquivalents</td> <td>X instant, debit</td> <td>Other cash and cash e

note. [Refer: Cash and cash equivalents]</td> <td>common practice: IAS 7 45</td> </tr> <tr> <td>ifrs-full</td> <td>OtherCashPaym

cash outflow for operating activities that the entity does not separately disclose in the same statement or note. </td> <td>example: IAS

>OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities</td> <td>X duration, credit</t

cash outflow to acquire equity or debt instruments of other entities (other than payments for those instruments considered to be cash ec

<tr> <td>ifrs-full</td> <td>OtherCashPaymentsToAcquireInterestsInJointVenturesClassifiedAsInvestingActivities</td> <td>X duratic

outflow to acquire interests in joint ventures (other than payments for those instruments considered to be cash equivalents or those held

</tr> <tr> <td>ifrs-full</td> <td>OtherCashReceiptsFromOperatingActivities</td> <td>X duration, debit</td> <td>Other cash rece

same statement or note. </td> <td>example: IAS 7 14</td> </tr> <tr> <td>ifrs-full</td> <td>OtherCashReceiptsFromSalesOfEquityO

of equity or debt instruments of other entities, classified as investing activities</td> <td>>The cash inflow from sales of equity or debt in

trading purposes), classified as investing activities. </td> <td>example: IAS 7 16 d</td> </tr> <tr> <td>ifrs-full</td> <td>OtherCashI

from sales of interests in joint ventures, classified as investing activities</td> <td>>The cash inflow from sales of interests in joint ventur

classified as investing activities. [Refer: Joint ventures [member]]</td> <td>example: IAS 7 16 d</td> </tr> <tr> <td>ifrs-full</td> <td>

(income)</td> <td>>The amount of components of deferred tax expense or income that the entity does not separately disclose in the san

<td>OtherComprehensiveIncome</td> <td>X duration, credit</td> <td>Other comprehensive income</td> <td>>The amount of incom

IFRSs [member]]</td> <td>disclosure: IAS 1 106 d ii, disclosure: IAS 1 81A b, disclosure: IAS 1 91 a, disclosure: IFRS 12 B12 b viii</td> </td>

[abstract]</td> <td><IE></IE></td> <td><IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>OtherComprehensiveIncomeAttributabl

interests</td> <td>>The amount of other comprehensive income attributable to non-controlling interests. [Refer: Non-controlling interes

>OtherComprehensiveIncomeAttributableToOwnersOfParent</td> <td>X duration, credit</td> <td>Other comprehensive income, attr

>common practice: IAS 1 85</td> </tr> <tr> <td>ifrs-full</td> <td>OtherComprehensiveIncomeBeforeTax</td> <td>X duration. cred

comprehensive income]</td> <td>disclosure: IAS 1 91 b</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTax approach</td> <td>>The amount of other comprehensive income, before tax, related to the application of the overlay approach. [Refer: (full</td> <td>>OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproachAbstract</td> <td>>IE</td> <td>>Other c</td> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxAvailableForSaleFinancialAssets</td> <td>>X duration, credit</td> <td>> before tax, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income, before t ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxCashFlowHedges: comprehensive income, before tax, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income, before >OtherComprehensiveIncomeBeforeTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability</td> <td>>X credit risk of liability</td> <td>>The amount of other comprehensive income, before tax, related to change in the fair value of financial lii <td>disclosure: IAS 1 7, disclosure: IAS 1 91 b</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxChangeIn foreign currency basis spreads</td> <td>>The amount of other comprehensive income, before tax, related to change in value of foreign </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxChangeInValueOfForwardElementsOfForwardContracts</td> <td>>Full</td> <td>>The amount of other comprehensive income, before tax, related to change in value of forward elements of forward </td> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxChangeInValueOfTimeValueOfOptions</td> <td>>X duration, credit</td> <td>> income, before tax, related to change in value of time value of options. [Refer: Other comprehensive income, before tax]</td> <td>>discl</td> <td>>OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslation</td> <td>>X duration, credit</td> <td>>Other comprehensi</td> <td>>exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]</td> <td>>OtherComprehensiveIncomeBeforeTaxFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLoss</td> <td>>X excluded from profit or loss</td> <td>>The amount of other comprehensive income, before tax, related to finance income (expenses) from IAS 1 7 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IAS 1 91 b - Effective <DATE ISO="20210101">2021-01-01</D ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxFinancialAssetsNet tax, financial assets measured at fair value through other comprehensive income</td> <td>>The amount of other comprehensive income, fair value through other comprehensive income; Other comprehensive income]</td> <td>>disclosure: IAS 1 7, disclosure: IAS 1 91 b, disc</td> <td>>OtherComprehensiveIncomeBeforeTaxGainsLossesFromInvestmentsInEquityInstruments</td> <td>>X duration, credit</td> <td>>Othe comprehensive income, before tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the </td> <td>>disclosure: IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a vii</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveInco</td> <td>>Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments</td> <td>> equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive incor</td> <td>>OtherComprehensiveIncomeBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans</td> <td>>X duration, credit</td> <td>> comprehensive income, before tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Otl</td> <td>>disclosure: IAS 1 91 b, disclosure: IAS 1 7</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxGainsLos</td> <td>>The amount of other comprehensive income, before tax, related to gains (losses) in relation to changes in the revaluation surplus. I</td> <td>>frs-full</td> <td>>OtherComprehensiveIncomeBeforeTaxHedgesOfNetInvestmentsInForeignOperations</td> <td>>X duration</td> <td>> other comprehensive income, before tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income</td> <td>>OtherComprehensiveIncomeBeforeTaxInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLoss</td> <td>> finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss</td> <td>> issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [m ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 90 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>OtherComprehensiveIncomeBeforeTaxInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossTha</td> <td>> finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss</td> <td>> issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issue</td> <td>>DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 90 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>>OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProf</td> <td>> balances related to items that will be reclassified to profit or loss</td> <td>>The amount of other comprehensive income, before tax, rel</td> <td>>Regulatory deferral account balances [member]; Other comprehensive income]</td> <td>>disclosure: IFRS 14 22 b</td> </tr> <tr> <td>>OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProf</td> <td>> account balances related to items that will be reclassified to profit or loss [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>> </td> <td>>OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProf</td> <td>> account balances related to items that will not be reclassified to profit or loss</td> <td>>The amount of other comprehensive income, be</td> <td>> loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]</td> <td>>disclosure: IFRS 14 22 a</td> <td>> credit</td> <td>>Other comprehensive income, net of tax, application of overlay approach</td> <td>>The amount of other comprehensib</td> <td>> 4 35 D - Effective on 1</td> <td>>application of IFRS 9</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOfTaxApplicat</td> <td>> [abstract]</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>IE</td> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOfTaxApplicat</td> <td>> financial assets</td> <td>>The amount of other comprehensive income, net of tax, related to available-for-sale financial assets. [Refer: Fi</td> <td>>ISO="20210101">2021-01-01</DATE>, disclosure: IAS 1 7 - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>> comprehensive income, net of tax, cash flow hedges</td> <td>>The amount of other comprehensive income, net of tax, related to cash fl</td> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOfTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeIn</td> <td>> liability attributable to change in credit risk of liability</td> <td>>The amount of other comprehensive income, net of tax, related to chan</td> <td>> income; Credit risk [member]; Financial liabilities]</td> <td>>disclosure: IAS 1 7, disclosure: IAS 1 91 a</td> </tr> <tr> <td>>frs-full</td> <td>>Other comprehensive income, net of tax, change in value of foreign currency basis spreads</td> <td>>The amount of other comprehen</td> <td>>disclosure: IAS 1 7, disclosure: IAS 1 91 a</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOfTaxChangeInValu</td> <td>> comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items</td> <td>> time-period related hedged items. [Refer: Other comprehensive income]</td> <td>>disclosure: IFRS 7 24 E c</td> </tr> <tr> <td>>frs-f</td> <td>>OtherComprehensiveIncomeNetOfTaxChangeInValueOfforeignCurrencyBasisSpreadsThatHedgeTransactionRelatedHedgedItems</td> <td>> hedge transaction related hedged items</td> <td>>The amount of other comprehensive income, net of tax, related to change in value of</td> <td>>disclosure: IFRS 7 24 E c</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOfTaxChangeInValueOfforwardElem</td> <td>> elements of forward contracts</td> <td>>The amount of other comprehensive income, net of tax, related to change in value of forward e</td> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOfTaxChangeInValueOfforwardElementsOfForwardContractsThatHedgeTimepe</td> <td>> elements of forward contracts that hedge time-period related hedged items</td> <td>>The amount of other comprehensive income, net</td> <td>> comprehensive income]</td> <td>>disclosure: IFRS 7 24 E c</td> </tr> <tr> <td>>frs-full</td> <td>>OtherComprehensiveIncomeNetOf</td> <td>>Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related l</td> <td>> forward contracts that hedge transaction related hedged items. [Refer: Other comprehensive income]</td> <td>>disclosure: IFRS 7 24 E</td> <td>> duration, credit</td> <td>>Other comprehensive income, net of tax, change in value of time value of options</td> <td>>The amount of o</td> <td>>disclosure: IAS 1 7, disclosure: IAS 1 9

[illegible]

[Note: [Refer: Provisions]]</td> <td> >disclosure: IAS 1 98 g</td> </tr> <tr> <td> >ifrs-full</td> <td> >OtherShorttermEmployeeBenefits</td> </tr> <tr> <td> >Other tax effects for reconciliation between accounting profit and tax expense (income)</td> <td> >The amount that represents the diff does not separately disclose in the same statement or note. [Refer: Accounting profit; Applicable tax rate]</td> <td> >disclosure: IAS 12 >OtherTaxRateEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome</td> <td> >X.XX duration</td> <td> >Other tax reconciliation between the average effective tax rate and the applicable tax rate that the entity does not separately disclose in the recon</td> <td> >OtherTemporaryDifferencesMember</td> <td> >member</td> <td> >Other temporary differences [member]</td> <td> >This membe differences [member]</td> <td> >common practice: IAS 12 81 g</td> </tr> <tr> <td> >ifrs-full</td> <td> >OtherTradingIncomeExpense</td> <td> >entity does not separately disclose in the same statement or note. [Refer: Trading income (expense)]</td> <td> >common practice: IAS 1 >Other work performed by entity and capitalised</td> <td> >The amount of the entity's own work capitalised from items originally classif IAS 1 85</td> </tr> <tr> <td> >ifrs-full</td> <td> >OutflowsOfCashFromInvestingActivities</td> <td> >X duration, credit</td> <td> >Outf</td> <tr> <td> >ifrs-full</td> <td> >OutputOfAgriculturalProduce</td> <td> >X.XX duration</td> <td> >Output of agricultural produce</td> <tr> <td> >OutstandingBalancesForRelatedPartyTransactionsAbstract</td> <td> >IE</td> <td> >Outstanding balances for related party ti</td> <tr> <td> >OutstandingCommitmentsMadeByEntityRelatedPartyTransactions</td> <td> >X instant, credit</td> <td> >Outstanding commitments n transactions. [Refer: Related parties [member]]</td> <td> >disclosure: IAS 24 18 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >Outstanding on behalf of entity, related party transactions</td> <td> >The amount of outstanding commitments made on behalf of the entity in relate</td> <td> >OwneroccupiedPropertyMeasuredUsingInvestmentPropertyFairValueModel</td> <td> >X instant, debit</td> <td> >Owner-occupied pro owner-occupied property measured using the investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, >ifrs-full</td> <td> >OwneroccupiedPropertyMeasuredUsingInvestmentPropertyFairValueModelMember</td> <td> >member</td> <td> >property, plant and equipment representing owner-occupied property measured using the investment property fair value model applying ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >ParentMember</td> <td> >member</td> <td> >Parent [r</td> <tr> <td> >ifrs-full</td> <td> >ParticipationInDefinedBenefitPlanThatSharesRisksBetweenGroupEntitiesRelatedPartyTransactions</td> <td> >transactions</td> <td> >The amount of participation by the entity in a defined benefit plan that shares risks between group entities. [Re</td> <tr> <td> >ParValuePerShare</td> <td> >X.XX instant</td> <td> >Par value per share</td> <td> >The nominal value per share.</td> <td> >discloSU>The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts tha01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >PastDueStatusMember</td> <td> >member</td> <td> >Past due status [member]</td> <tr> <td> >ID="QS0118" REF.END="QE0118">QUOT.START>Past due status<QUOT.END CODE="2019" ID="QE0118" REF.START="QS0118">QUO</td> <tr> <td> >ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> >ifrs-full</td> <td> >PastServiceCostAndGainsLossesArisingFromSettlement: net defined benefit liability (asset)</td> <td> >The increase (decrease) in the net defined benefit liability (asset) resulting from past servi Net defined benefit liability (asset)</td> <td> >disclosure: IAS 19 141 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >PastServiceCostAndGa (losses) arising from settlements, net defined benefit liability (asset) [abstract]</td> <td> >IE</td> <td> >IE</td> <td> >IE</td> <td> >IE</td> <tr> <td> >cost, net defined benefit liability (asset)</td> <td> >The increase (decrease) in the net defined benefit liability (asset) resulting from past resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant [member])</td> <td> >disclosure: IAS 19 141 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >PayablesForPurchaseOfNoncurrentAssets</td> <td> >X ins</td> <tr> <td> >common practice: IAS 1 78</td> </tr> <tr> <td> >ifrs-full</td> <td> >PayablesOnSocialSecurityAn</td> <td> >The amount of payment due on social security and taxes other than income tax. Income taxes include all domestic and foreign taxes tha joint arrangement on distributions to the reporting entity.</td> <td> >common practice: IAS 1 78</td> </tr> <tr> <td> >ifrs-full</td> <td> >debt issue costs.</td> <td> >common practice: IAS 7 17</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsForDevelopmentProjectExpen expenditure related to development projects.</td> <td> >common practice: IAS 7 16</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsIf net>The cash outflow for expenses incurred by an entity in connection with the exploration for, and evaluation of, mineral resources bef7 14</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsForPremiumsAndClaimsAnnuitiesAndOtherPolicyBenefits</td> <td> >X duration, claims, annuities and other policy benefits.</td> <td> >example: IAS 7 14 e - Expiry date</td> <td> >DATE ISO="20210101">2021-01-01</DATE> </td> <tr> <td> >costs</td> <td> >The cash outflow for share issue costs.</td> <td> >common practice: IAS 7 17</td> </tr> <tr> <td> >ifrs-full</td> <td> >ownership interests in subsidiaries that do not result in loss of control</td> <td> >The cash outflow for changes in ownership interests i42B</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsFromContractsHeldForDealingOrTradingPurpose</td> <td> >X duration, credit</td> <td> >trading purposes.</td> <td> >example: IAS 7 14 g</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsFromPlanNetDefinedBenefitLiabilit (increase) in the net defined benefit liability (asset) resulting from payments from the plan. [Refer: Net defined benefit liability (asset)]</td> <tr> <td> >PaymentsInRespectOfSettlementsNetDefinedBenefitLiabilityAsset</td> <td> >X duration, debit</td> <td> >Payments in respect of settl payments from the plan in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Net</td> <tr> <td> >PaymentsInRespectOfSettlementsReimbursementRights</td> <td> >X duration, credit</td> <td> >Payments in respect of settleme [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Defined benefit plans [member]]</td> <td> >disclosur duration, credit</td> <td> >Payments of lease liabilities, classified as financing activities</td> <td> >The cash outflow for payment of leas</td> <tr> <td> >PaymentsOfOtherEquityInstruments</td> <td> >X duration, credit</td> <td> >Payments of other equity instruments</td> <td> >The</td> <tr> <td> >common practice: IAS 7 17</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsToAcquireOrRedeemEntitiesShares</td> <td> >X durati</td> <tr> <td> >example: IAS 7 17 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsToAndOnBehalfOfEmployees</td> <td> >X duration, </td> <tr> <td> >example: IAS 7 14 d</td> </tr> <tr> <td> >ifrs-full</td> <td> >PaymentsToManufactureOrAcquireAssetsHeldForRentalToOthersAndSub subsequently held for sale</td> <td> >The cash outflow to manufacture or acquire assets held for rental to others and subsequently held</td> <tr> <td> >X duration, credit</td> <td> >Payments to suppliers for goods and services</td> <td> >The cash outflow to suppliers for goods and ser</td> <tr> <td> >PaymentsToSuppliersForGoodsAndServicesAndToAndOnBehalfOfEmployees</td> <td> >X duration, credit</td> <td> >Payments to supp services and to, and on behalf of, employees.</td> <td> >common practice: IAS 7 14</td> </tr> <tr> <td> >ifrs-full</td> <td> >PensionDef pension defined benefit plans. [Refer: Defined benefit plans [member]]</td> <td> >common practice: IAS 19 138 b</td> </tr> <tr> <td> >percentage of the entity's revenue. [Refer: Revenue]</td> <td> >common practice: IFRS 8 34</td> </tr> <tr> <td> >ifrs-full</td> <td> >Pe decrease in actuarial assumption</td> <td> >The reasonably possible percentage of the decrease in the actuarial assumption used to de</td> <tr> <td> >ifrs-full</td> <td> >PercentageOfReasonablyPossibleDecreaseInRiskExposureThatAr

[illegible]

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component of equity representing components of convertible instruments classified as equity.</td> <td>common practice: IAS 1 108</tr>
<tr> <td>exchange differences on translation</td> <td>A component of equity representing exchange differences on translation of financial state</td> <td>disclosure: IAS 21 52 b</td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfExchangeDifferencesOnTranslationContinuingHe</td> <td>of equity representing the reserve of exchange differences on translation in relation to continuing hedges. [Refer: Reserve of exchange c</td> <td>ReserveOfExchangeDifferencesOnTranslationHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied</td> <td>X instant</td> <td>A component of equity representing the reserve of exchange differences on translation in relation to hedging relator</td> <td>IFRS 7 24B b iii</td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfExchangeDifferencesOnTranslationMember</td> <td>member</td> <td>accumulated exchange differences on the translation of financial statements of foreign operations recognised in other comprehensive in</td> <td>ReserveOfFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLoss</td> <td>X instant, credit</td> <td>representing the accumulated finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance</td> <td>ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfFinanceIncomeExpensesFromReinsuranceCon</td> <td>contracts held excluded from profit or loss [member]</td> <td>This member stands for a component of equity representing the accumu</td> <td>(expenses); Reinsurance contracts held [member]</td> <td>example: IAS 1 108 - Effective <DATE ISO="20210101">2021-01-01</DATE></td> <td>credit</td> <td>Reserve of gains and losses from investments in equity instruments</td> <td>A component of equity representing ac</td> <td>comprehensive income.</td> <td>common practice: IAS 1 78 e</td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfGainsAndLossesFro</td> <td>instruments [member]</td> <td>This member stands for a component of equity representing accumulated gains and losses from invest</td> <td>108</td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherCompreh</td> <td>other comprehensive income</td> <td>A component of equity representing the reserve of gains and losses on financial assets measure</td> <td>income; Other comprehensive income</td> <td>common practice: IAS 1 78 e</td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfGains</td> <td>of gains and losses on financial assets measured at fair value through other comprehensive income [member]</td> <td>This member st</td> <td>comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive incor</td> <td>ReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsTi</td> <td>on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18</td> <td>for financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18</td> <td>income</td> <td>disclosure: IFRS 17 116 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>Reserve of gains and losses on hedging instruments that hedge investments in equity instruments</td> <td>A component of equity re</td> <td>designated at fair value through other comprehensive income.</td> <td>common practice: IAS 1 78 e</td> </tr> <tr> <td>ifrs-full</td> <td>Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]</td> <td>This meml</td> <td>equity instruments that the entity has designated at fair value through other comprehensive income.</td> <td>example: IAS 1 108</td> <td>credit</td> <td>Reserve of gains and losses on remeasuring available-for-sale financial assets</td> <td>A component of equity repre</td> <td>common practice: IAS 1 78 e - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>F</td> <td>losses on remeasuring available-for-sale financial assets [member]</td> <td>This member stands for a component of equity representir</td> <td>example: IAS 1 108 - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfInsu</td> <td>X instant, credit</td> <td>Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or los</td> <td>(expenses) from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Ins</td> <td>ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfInsuranceFinanceIncomeExpensesFromInsura</td> <td>insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or los</td> <td>from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Insurance fina</td> <td>01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExclu</td> <td>income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss</td> <td>A</td> <td>profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts</td> <td>ifrs-full</td> <td>ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWill</td> <td>contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]</td> <td>This member stands for a</td> <td>profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts</td> <td>full</td> <td>ReserveOfOverlayApproach</td> <td>X instant, credit</td> <td>Reserve of overlay approach</td> <td>A component</td> <td>application of IFRS 9</td> </tr> <tr> <td>ifrs-full</td> <td>ReserveOfOverlayApproachMember</td> <td>member</td> <td>Reser</td> <td>approach adjustments.</td> <td>common practice: IFRS 4 35D b - Effective on first application of IFRS 9</td> </tr> <tr> <td>ifrs-full</td> <td>defined benefit plans</td> <td>A component of equity representing the accumulated remeasurements of defined benefit plans. [Refer:</td> <td>ReserveOfRemeasurementsOfDefinedBenefitPlansMember</td> <td>member</td> <td>Reserve of remeasurements of defined bene</td> <td>[Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans]</td> <td>example: IAS 1 10</td> <td>based payments</td> <td>A component of equity resulting from share-based payments.</td> <td>common practice: IAS 1 78 e</td> </tr> <tr> <td>payments [member]</td> <td>This member stands for a component of equity resulting from share-based payments.</td> <td>example</td> <td>The axis of a table defines the relationship between the domain members or categories in the table and the line items or con</td> <td>ResidualValueRiskMember</td> <td>member</td> <td>Residual value risk [member]</td> <td>This member stands for a compone</td> <td>because of changes in residual values. [Refer: Financial instruments, class [member]]</td> <td>example: IFRS 7 IG32, example: IFRS 7 4</td> <td>This member stands for the information currently stated in the financial statements. It also represents the standard value for the <QUO</td> <td>restatement<QUOT.END CODE="2019" ID="QE0130" REF.START="QS0130"><QUOT.END> and <QUOT.START CODE="2018" ID="QS0131</td> <td>REF.START="QS0131"><QUOT.END> axes if no other member is used.</td> <td>common practice: IAS 1 20 d, disclosure: IAS 1 106 b,</td> <td>01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>RestrictedCashAndCashEquivalents</td> <td>X instant, debit</td> <td>Res</td> <td>Cash and cash equivalents</td> <td>common practice: IAS 1 55</td> </tr> <tr> <td>ifrs-full</td> <td>RestrictionsOnAccessToAsse</td> <td>access to the assets in decommissioning, restoration and environmental rehabilitation funds.</td> <td>disclosure: IFRIC 5 11</td> </tr> <tr> <td>RestrictionsOnRealisabilityOfInvestmentPropertyOrRemittanceOfIncomeAndProceedsOfDisposalOfInvestmentProperty</td> <td>X ins</td> <td>Restrictions</td> <td>The amount of restrictions on the realisability of investment property or the remittance of income and proceeds of</td> <td>RestructuringContingentLiabilityMember</td> <td>member</td> <td>Restructuring contingent liability [member]</td> <td>This r</td> <td>locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and l</td> <td>[member]</td> <td>example: IAS 37 88</td> </tr> <tr> <td>ifrs-full</td> <td>RestructuringProvision</td> <td>X instant, credit</td> <td>business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in</td> <td>[Refer: Other provisions]</td> <td>example: IAS 37 70</td> </tr> <tr> <td>ifrs-full</td> <td>RestructuringProvisionAbstract</td> <td>full</td> <td>RestructuringProvisionMember</td> <td>member</td> <td>Restructuring provision [member]</td> <td>This membe</td> <td>region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisa</td> <td>example: IAS 37 70</td> </tr> <tr> <td>ifrs-full</td> <td>RetainedEarnings</td> <td>X instant, credit</td> <td>Retained earnin</td> <td>78 e, example: IAS 1 IG6</td> </tr> <tr> <td>ifrs-full</td> <td>RetainedEarningsMember</td> <td>member</td> <td>Retained ea</td> <td>or deficit.</td> <td>disclosure: IAS 1 106, example: IAS 1 108</td> </tr> <tr> <td>ifrs-full</td> <td>RetentionPayables</td> <td>X</td> <td>a condition.</td> <td>common practice: IAS 1 78</td> </tr> <tr> <td>ifrs-full</td> <td>RetirementsIntangibleAssetsAndGoodwill</td> <td>goodwill resulting from retirements. [Refer: Intangible assets and goodwill]</td> <td>common practice: IAS 38 118 e</td> </tr> <tr> <td>assets other than goodwill</td> <td>The decrease in intangible assets other than goodwill resulting from retirements. [Refer: Intangib</td> <td>RetirementsPropertyPlantAndEquipment</td> <td>X duration, credit</td> <td>Retirements, property, plant and equipment</td> <td>common practice: IAS 16 73 e</td> </tr> <tr> <td>ifrs-full</td> <td>RetrospectiveApplicationAndRetrospectiveRestatementAxis</td> <td>relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td>ReturnOnPlanAssetsNetDefinedBenefitLiabilityAsset</td> <td>X duration, debit</td> <td>Return on plan assets excluding interest</td> <td>resulting from the return on plan assets, excluding amounts included in interest income or expense. The return on plans assets is intere</td> <td>less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions u</td> <td>Actuarial assumptions [member]; Interest expense (income), net defined benefit liability (asset)</td> <td>disclosure: IAS 19 141 c</td> <td>reimbursement rights</td> <td>disclosure: IAS 19 141 c</td> </tr> <tr> <td>ifrs-full</td> <td>RevaluationIncreaseDecreaseIntan</td> <td>goodwill</td> <td>The increase (decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Int</td> <td>RevaluationIncreaseDecreasePropertyPlantAndEquipment</td> <td>X duration, debit</td> <td>Revaluation increase (decrease), pr</td> <td>value. [Refer: Property, plant and equipment; Revaluation surplus]</td> <td>disclosure: IAS 16 73 e iv, disclosure: IAS 16 77 f</td> </tr> <tr> <td>assets [abstract]</td> <td>IE></IE></td> <td>IE></IE></td> </tr> <tr> <td>ifrs-full</td> <td>RevaluationSurplus</td> <td>the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]</td> <td>disclosure: IAS 16</td> <td>Revaluation surplus [member]</td> <td>This member stands for a component of equity representing accumulated revaluation surplus</td> <td>108, disclosure: IAS 16 39, disclosure: IFRS 1 IG10</td> </tr> <tr> <td>ifrs-full</td> <td>Revenue</td> <td>X duration, credit</td> <td>increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities t</td> <td>income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities, that result in incre</td> <td>IAS 1 103, example: IAS 1 102, disclosure: IFRS 12 B12 b v, example: IFRS 12 B10 b, disclosure: IFRS 5 33 b i, disclosure: IFRS 8 28 a, disclos</td> <td>RevenueAbstract</td> <td>IE></IE></td> <td>Revenue [abstract]</td> <td>IE></IE></td> <td>IE></IE></td> </tr> <tr> <td>income</td> <td>The aggregate amount of the entity's revenue and other operating income. [Refer: Revenue]</td> <td>common prac</td> <td>Revenue from construction contracts</td> <td>The amount of revenue arising from construction contracts. Construction contracts ar</td> <td>interdependent in terms of their design, technology and function or their ultimate purpose or use. [Refer: Revenue]</td> <td>common</td> <td>Revenue from contracts with customers</td> <td>The amount of revenue from contracts with customers. A customer is a party th</td> <td>consideration.</td> <td>disclosure: IFRS 15 113 a, disclosure: IFRS 15 114</td> </tr> <tr> <td>ifrs-full</td> <td>RevenueFromDivid</td> <td>distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.</td> <td>common</td> <td>Income from government grants</td> <td>The amount of income recognised in relation to government grants. [Refer: Government gr</td> <td>duration, credit</td> <td>Revenue from hotel operations</td> <td>The amount of revenue arising from hotel operations. [Refer: Reve</td> <td>RevenueFromInsuranceContractsIssuedWithoutReductionForReinsuranceHeld</td> <td>X duration, credit</td> <td>Revenue from i</td> <td>without any reduction for reinsurance held. [Refer: Revenue]</td> <td>example: IAS 1 85 - Expiry date <DATE ISO="20210101">2021-01</td> <td>ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>RevenueFromInterest</td> <td>X duration, credit</td> <td>12 B13 e, disclosure: IFRS 8 23 c, disclosure: IFRS 8 28 e</td> </tr> <tr> <td>ifrs-full</td> <td>RevenueFromPerformanceObligations</td> <td>partially satisfied in previous periods</td> <td>The amount of revenue from performance obligations satisfied (or partially satisfied) in</td> <td>c</td> </tr> <tr> <td>ifrs-full</td> <td>RevenueFromRenderingOfAdvertisingServices</td> <td>X duration, credit</td> <td>Reve</td> <td>Revenue</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>RevenueFromRenderingOfCargoAndMailTra</td> <td>amount of revenue arising from the rendering of cargo and mail transport services. [Refer: Revenue]</td> <td>common practice: IAS 1</td> <td>from rendering of data services</td> <td>The amount of revenue arising from the rendering of data services. [Refer: Revenue]</td> <td>t</td> <td>duration, credit</td> <td>Revenue from rendering of gaming services</td> <td>The amount of revenue arising from the rendering of</td> <td>RevenueFromRenderingOfInformationTechnologyConsultingServices</td> <td>X duration, credit</td> <td>Revenue from rendering

relating to information technology. [Refer: Revenue]

<td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >rendering of information technology maintenance and support services</td> <td> >The amount of revenue arising from the rendering of</tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRenderingOfInformationTechnologyServices</td> <td> >X duration, credit</td> <td> >I technology services. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromR</td> <td> >The amount of revenue arising from the rendering of interconnection services for other operators. [Refer: Revenue]</td> <td> >cor duration, credit</td> <td> >Revenue from rendering of internet and data services</td> <td> >The amount of revenue arising from the re</td> >RevenueFromRenderingOfInternetAndDataServicesAbstract</td> <td> >IE</td> <td> >Revenue from rendering of internet and</td> >RevenueFromRenderingOfInternetServices</td> <td> >X duration, credit</td> <td> >Revenue from rendering of internet services</td> </td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRenderingOfLandLineTelephoneServices</td> <td> >X duration, credit</td> <td> >telephone services. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRe</td> <td> >The amount of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]</td> <td> >common practice: IAS credit</td> <td> >Revenue from rendering of other telecommunication services</td> <td> >The amount of revenue arising from the rend</td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRenderingOfPassengerTransportServices</td> <td> >from the rendering of passenger transport services. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs services</td> <td> >The amount of revenue arising from the rendering of printing services. [Refer: Revenue]</td> <td> >common practice</td> >Revenue from rendering of services</td> <td> >The amount of revenue arising from the rendering of services. [Refer: Revenue]</td> <td> >RevenueFromRenderingOfServicesRelatedPartyTransactions</td> <td> >X duration, credit</td> <td> >Revenue from rendering of servi</td> >RevenueFromRenderingOfServicesRelatedParties[member]</td> <td> >example: IAS 24 21 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRenc</td> <td> >The amount of revenue arising from the rendering of telecommunication services. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >IE</td> <td> >Revenue from rendering of telecommunication services [abstract]</td> <td> >IE</td> <td> >IE</td> <td> >IE</td> </tr> <tr> <td> >Revenue from rendering of telephone services</td> <td> >The amount of revenue arising from the rendering of telephone services. [Re</td> >RevenueFromRenderingOfTransportServices</td> <td> >X duration, credit</td> <td> >Revenue from rendering of transport services</t</td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRoomOccupancyServices</td> <td> >X duration, credit</td> <td> >Revenue</td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromRoyalties</td> <td> >X duration, credit</td> <td> >ifrs-full</td> <td> >RevenueFromSaleOfAgriculturalProduce</td> <td> >X duration, credit</td> <td> >Revenue from sale of agricultural</td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromSaleOfAlcoholAndAlcoholicDrinks</td> <td> >X duration, credit</td> <td> >drinks. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromSaleOfBooks</td> <td> >[Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromSaleOfCopper</td> <td> >Revenue</td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromSaleOfCrudeOil</td> <td> >X</td> >Current crude oil; Revenue</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromSaleOfElect</td> <td> >electricity. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueFromSaleOfFood</td> <td> >arising from the sale of food and beverage. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >arising from the sale of gold. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >Reven</td> >the sale of goods. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> >RevenueFromSale</td> <td> >The amount of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]]</td> >credit</td> <td> >Revenue from sale of natural gas</td> <td> >The amount of revenue arising from the sale of natural gas. [Refer: Current</td> >RevenueFromSaleOfOilAndGasProducts</td> <td> >X duration, credit</td> <td> >Revenue from sale of oil and gas products</td> <td> >B</td> >petrochemical products. [Refer: Current petroleum and petrochemical products; Revenue]</td> <td> >common practice: IAS 1 112 c</td> >publications</td> <td> >The amount of revenue arising from the sale of publications. [Refer: Revenue]</td> <td> >common practice: IAS 1</td> >silver</td> <td> >The amount of revenue arising from the sale of silver. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> <td> >The amount of revenue arising from the sale of sugar. [Refer: Revenue]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >telecommunication equipment</td> <td> >The amount of revenue arising from the sale of telecommunication equipment. [Refer: Revenue</td> >member</td> <td> >Revenue multiple, measurement input [member]</td> <td> >This member stands for a revenue multiple used a</td> >RevenueOfAcquiree</td> <td> >X duration, credit</td> <td> >Revenue of acquiree since acquisition date</td> <td> >The amount of rev</td> >disclosure: IFRS 3 B64 q i</td> </tr> <tr> <td> >ifrs-full</td> <td> >RevenueOfCombinedEntity</td> <td> >X duration, credit</td> <td> >though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual repo</td> >full</td> <td> >RevenueRecognisedOnExchangingConstructionServicesForFinancialAsset</td> <td> >X duration, credit</td> <td> >Rever</td> >services are exchanged for financial assets in service concession arrangements. [Refer: Service concession arrangements [member]; Rev</td> >RevenueRecognisedOnExchangingConstructionServicesForIntangibleAsset</td> <td> >X duration, credit</td> <td> >Revenue recognise</td> >are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue</td> >RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod</td> <td> >X duration, credit</td> <td> >Revenue that was ir</td> >balance at the beginning of the period. [Refer: Contract liabilities; Revenue from contracts with customers]</td> <td> >disclosure: IFRS 1</td> >duration</td> <td> >Reversal, allowance account for credit losses of financial assets</td> <td> >The decrease in an allowance account fo</td> >common practice: IFRS 7 16 - Expiry date <DATE ISO="20210101">2021-01-01</DATE></td> </tr> <tr> <td> >ifrs-full</td> <td> >as an increase of the carrying amount of an asset or cash-generating unit to its recoverable amount when an impairment loss had been p</td> >full</td> <td> >ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncome</td> <td> >X duration, credit</td> <td> >Reversal of</td> >comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income]</td> <td> >disc</td> >ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill</td> <td> >X duration</td> <td> >amount of reversal of impairment loss recognised in other comprehensive income for intangible assets other than goodwill. [Refer: Rever</td> >118 e iii</td> </tr> <tr> <td> >ifrs-full</td> <td> >ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAnd</td> >equipment</td> <td> >The amount of reversal of impairment loss recognised in other comprehensive income for property, plant and equi</td> >disclosure: IAS 16 73 e iv</td> </tr> <tr> <td> >ifrs-full</td> <td> >ReversalOfImpairmentLossRecognisedInProfitOrLoss</td> <td> >X d</td> >recognised in profit or loss. [Refer: Reversal of impairment loss; Profit (loss)]</td> <td> >disclosure: IAS 36 126 b, disclosure: IAS 36 129 b</td> >duration</td> <td> >Reversal of impairment loss recognised in profit or loss, biological assets</td> <td> >The amount of reversal of impa</td> >assets</td> <td> >disclosure: IAS 41 55 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >ReversalOfImpairmentLossRecognisedInProfitOrLos</td> >intangible assets other than goodwill</td> <td> >The amount of reversal of impairment loss recognised in profit or loss for intangible ass</td> >disclosure: IAS 38 118 e v</td> </tr> <tr> <td> >ifrs-full</td> <td> >ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPro</td> >amount of reversal of impairment loss recognised in profit or loss for investment property. [Refer: Reversal of impairment loss recognise</td> >ReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances</td> <td> >X duration</td> <td> >Reversal of impairment</td> >loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]</td> <td> >common practice: IAS 1 85</td> </tr> <tr> <td> >duration</td> <td> >Reversal of impairment loss recognised in profit or loss, property, plant and equipment</td> <td> >The amount of re</td> >profit or loss; Property, plant and equipment</td> <td> >disclosure: IAS 1 98 a, disclosure: IAS 16 73 e vi</td> </tr> <tr> <td> >ifrs-full</td> <td> >impairment loss recognised in profit or loss, trade receivables</td> <td> >The amount of reversal of impairment loss recognised in profit</td> >practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >ReversalOfInventoryWritedown</td> <td> >X duration</td> <td> >Reversa</td> >the reversal of any write-down of inventories resulting from an increase in net realisable value. [Refer: Inventories; Inventory write-down</td> >ReversalOfProvisionsForCostOfRestructuring</td> <td> >X duration, credit</td> <td> >Reversal of provisions for cost of restructuring</td> >1 98 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >ReversedUnsettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination</td> >The amount of contingent liabilities recognised in a business combination that were unsettled and subsequently reversed. [Refer: Cont</td> >Cont</td> >ifrs-full</td> <td> >ReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed</td> <td> >X instant, debit</td> <td> >resale in reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral</td> >RightofuseAssetFairValueUsedAsDeemedCost</td> <td> >X instant, debit</td> <td> >Right-of-use asset fair value used as deemed cost</td> >financial position. [Refer: Right-of-use assets]</td> <td> >disclosure: IFRS 1 30</td> </tr> <tr> <td> >ifrs-full</td> <td> >RightofuseAsse</td> >underlying asset for the lease term. Underlying asset is an asset that is the subject of a lease, for which the right to use that asset has b</td> >RightofuseAssetsIncreaseDecreaseInRevaluationSurplus</td> <td> >X duration, credit</td> <td> >Right-of-use assets, increase (decrea</td> >Revaluation surplus; Right-of-use assets)</td> <td> >disclosure: IFRS 16 57</td> </tr> <tr> <td> >ifrs-full</td> <td> >RightofuseAssetsM</td> >of use assets)</td> <td> >disclosure: IFRS 16 33</td> </tr> <tr> <td> >ifrs-full</td> <td> >RightofuseAssetsRevaluationSurplus</td> <td> >ct</td> >right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]</td> <td> >disclosure: IFRS 16 57</td> </tr> <tr> <td> >ifrs-full</td> <td> >The amount of right-of-use assets that would have been recognised had the revalued assets been carried under the cost model. [Re</td> >RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty</td> <td> >X instant, debit</td> <td> >Right-of-use assets that do not</td> >property. [Refer: Right-of-use assets; Investment property]</td> <td> >disclosure: IFRS 16 47 a</td> </tr> <tr> <td> >ifrs-full</td> <td> >attaching to class of share capital</td> <td> >The description of the rights, preferences and restrictions attaching to a class of share cap</td> >disclosure: IAS 1 79 a v</td> </tr> <tr> <td> >ifrs-full</td> <td> >RiskAdjustmentForNonfinancialRiskMember</td> <td> >member</td> >bearing the uncertainty about the amount and timing of the cash flows that arises from non-financial risk as the entity fulfils insurance c</td> >Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 107 c - Effective <DATE ISO="20210101">2021-01-01</DATE></td> >[member]</td> <td> >This member stands for the effect of the diversification of risks arising from financial instruments. [Refer: Financial</td> >RiskExposureAssociatedWithInstrumentsSharingCharacteristic</td> <td> >X instant</td> <td> >Risk exposure associated with instrum</td> >that identifies a concentration of risks. [Refer: Financial instruments, class [member]]</td> <td> >disclosure: IFRS 7 B8 c</td> </tr> <tr> <td> >relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> >RiskExposuresMember</td> <td> >member</td> <td> >Risk exposures [member]</td> <td> >This member stands for the risk exposures</td> >exposures</td> <td> >END CODE="2019" ID="QE0132" REF.START="QS0132"></td> >axis if no other member is used.</td> <td> >dis</td> >RoyaltyExpense</td> <td> >X duration, debit</td> <td> >Royalty expense</td> <td> >The amount of expense arising from royalties.</td> >credit</td> <td> >Sale or issue of treasury shares</td> <td> >The increase in equity resulting from the sale or issue of treasury shares. [</td> >SalesAndMarketingExpense</td> <td> >X duration, debit</td> <td> >Sales and marketing expense</td> <td> >The amount of expense r</td> >SalesChannelsAxis</td> <td> >axis</td> <td> >Sales channels [axis]</td> <td> >The axis of a table defines the relationship between the g</td> >table</td> </tr> <tr> <td> >ifrs-full</td> <td> >SalesChannelsMember</td> <td> >member</td> <td> >Sales channels [member]</td> <td> >REF.END="QE0133"></td> >Sales channels</td> <td> >END CODE="2019" ID="QE0133" REF.START="QS0133"></td> >axis</td> >SalesFairValueMeasurementAssets</td> <td> >X duration, credit</td> <td> >Sales, fair value measurement, assets</td> <td> >The decr</td> >iii</td> </tr> <tr> <td> >ifrs-full</td> <td> >SalesFairValueMeasurementEntitiesOwnEquityInstruments</td> <td> >X duration, debit</td> <td> >own equity instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]]</td> <td> >discl</td> >Sales, fair value measurement, liabilities</td> <td> >The decrease in the fair value measurement of liabilities resulting from sales. [</td> >SalesOfPropertyAndOtherAssetsRelatedPartyTransactions</td> <td> >X duration, credit</td> <td> >Sales of property and other assets.</td> >Related parties [member]]</td> <td> >example: IAS 24 21 b</td> </tr> <tr> <td> >ifrs-full</td> <td> >SecuredBankLoansReceived</td> <td> >secured by collateral. [Refer: Loans received]</td> <td> >common practice: IAS 1 112 c</td> </tr> <tr> <td> >ifrs-full</td> <td> >Securit</td> >securities in which the lender transfers securities in exchange for collateral provided by the borrower.</td> <td> >example: IFRS 7 IG40B</td>

member]</td> <td> This member stands for securitisations, whereby individual assets are pooled together and sold to an entity that is a securitisation vehicle. Member</td> <td> This member stands for vehicle issues debt instruments backed by the pool of assets. </td> <td> example: IFRS 12 B23 a </td> </tr> <tr> <td> ifrs-full</td> <td> Segment relationship between the domain members or categories in the table and the line items or concepts that complete the table. </td> <td> </td> <td> SegmentInWhichNoncurrentAssetOrDisposalGroupHeldForSaleIsPresented</td> <td> text</td> <td> Description of segment in which current assets or disposal groups held for sale are presented. [Refer: Non-current assets or disposal groups classified as held for sale; D SegmentsAxis</td> <td> axis</td> <td> Segments [axis]</td> <td> The axis of a table defines the relationship between the domain n IAS 36 130 d ii, disclosure: IFRS 15 115, example: IFRS 17 96 c - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 8 member stands for all segments of an entity. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0134" REF member is used. </td> <td> example: IAS 19 138 d, disclosure: IAS 36 130 d ii, disclosure: IFRS 15 115, example: IFRS 17 96 c - Effective < duration, debit</td> <td> Selling expense</td> <td> The amount of expense relating to selling activities of the entity. </td> <td> comm</td> <td> Selling, general and administrative expense</td> <td> The amount of expense relating to selling, general and adminis</td> <td> SellingGeneralAndAdministrativeExpenseAbstract</td> <td> <IE></IE></td> <td> Selling, general and administrative expense [abst</td> <td> X duration, credit</td> <td> Selling profit (loss) on finance leases</td> <td> The selling profit (loss) on finance leases. Finance lease</td> <td> IFRS 16 90 a i</td> </tr> <tr> <td> ifrs-full</td> <td> SensitivityAnalysisForEachTypeOfMarketRisk</td> <td> text block</td> <td> S which the entity is exposed, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that full</td> <td> SensitivityAnalysisToInsuranceRisk</td> <td> text</td> <td> Sensitivity analysis to insurance risk</td> <td> The descr variable that were reasonably possible at the end of the reporting period had occurred, the methods and assumptions used in preparing 39A a - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> ifrs-full</td> <td> SeparateManagementEntitie: domain members or categories in the table and the line items or concepts that complete the table. </td> <td> disclosure: IAS 24 18A</td> <td> entities [member]</td> <td> This member stands for separate entities that provide key management personnel services to the entity. In management entities<QUOT.END CODE="2019" ID="QE0135" REF.START="QS0135"></QUOT.END CODE="2019" ID="QE0135" REF.START="QS0135"></td> <td> SeparateMember</td> <td> member</td> <td> Separate [member]</td> <td> This member stands for separate financial statements. account for its investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9, or using the equity me</td> <td> ServiceConcessionArrangementsAxis</td> <td> axis</td> <td> Service concession arrangements [axis]</td> <td> The axis of a table</td> <td> disclosure: SIC 29 6</td> </tr> <tr> <td> ifrs-full</td> <td> ServiceConcessionArrangementsMember</td> <td> member</td> <td> operator) may enter into an arrangement with another entity (the grantor) to provide services that give the public access to major econo concession arrangements involve water treatment and supply facilities, motorways, car parks, tunnels, bridges, airports and telecommur of its internal services (for example, employee cafeteria, building maintenance, and accounting or information technology functions). It al concession arrangements<QUOT.END CODE="2019" ID="QE0136" REF.START="QS0136"></QUOT.END CODE="2019" ID="QE0136" REF.START="QS0136"></td> <td> ServiceConcessionRightsMember</td> <td> member</td> <td> Service concession rights [member]</td> <td> This member stands f</td> <td> ifrs-full</td> <td> ServicesExpense</td> <td> X duration, debit</td> <td> Services expense</td> <td> The amount of exp</td> <td> ServicesReceivedRelatedPartyTransactions</td> <td> X duration, debit</td> <td> Services received, related party transactions</td> </tr> <tr> <td> ifrs-full</td> <td> SettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination</td> <td> X durati liabilities recognised in a business combination that were settled. [Refer: Contingent liabilities recognised in business combination]</td> <td> SettlementOfLiabilitiesByEntityOnBehalfOfRelatedPartyRelatedPartyTransactions</td> <td> X duration</td> <td> Settlement of liabil related party in related party transactions. [Refer: Related parties [member]]</td> <td> example: IAS 24 21 j</td> </tr> <tr> <td> ifrs-l</td> <td> Settlement of liabilities on behalf of entity by related party, related party transactions</td> <td> The amount of liabilities settled on be</td> <td> ifrs-full</td> <td> SettlementsFairValueMeasurementAssets</td> <td> X duration, credit</td> <td> Settlements, fair value [member]</td> <td> disclosure: IFRS 13 93 e iii</td> </tr> <tr> <td> ifrs-full</td> <td> SettlementsFairValueMeasurementEntit instruments</td> <td> The decrease in the fair value measurement of the entity's own equity instruments resulting from settlements. [I full</td> <td> SettlementsFairValueMeasurementLiabilities</td> <td> X duration, debit</td> <td> Settlements, fair value measurer [member]</td> <td> disclosure: IFRS 13 93 e iii</td> </tr> <tr> <td> ifrs-full</td> <td> SetupCostsMember</td> <td> member</td> <td> contracts with customers representing the setup costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] </td> <td> member</td> <td> Seven years before reporting year [member]</td> <td> This member stands for a year that ended seven years bef</td> <td> ifrs-full</td> <td> SharebasedPaymentArrangementsMember</td> <td> member</td> <td> Share-based payment arranger group entity and another party (including an employee) that entitles the other party to receive (a) cash or other assets of the entity for a entity; or (b) equity instruments (including shares or share options) of the entity or another group entity, provided that the specified vesl REF.END="QE0137"></QUOT.START>Types of share-based payment arrangements<QUOT.END CODE="2019" ID="QE0137" REF.START="QE0137" REF.START="QE0137"></td> <td> X duration, debit</td> <td> Share issue related cost</td> <td> The amount of cost related to the i</td> <td> ShareOfAmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets approach, newly designated financial assets</td> <td> The entity's share of the amount reclassified from profit or loss to other compr</td> <td> Effective on first application of IFRS 9</td> </tr> <tr> <td> ifrs-full</td> <td> ShareOfAmountReportedInProfitOrLossApplyingIFRS9Fi applying IFRS 9, financial assets to which overlay approach is applied</td> <td> The entity's share of the amount reported in profit or lo application of IFRS 9</td> </tr> <tr> <td> ifrs-full</td> <td> ShareOfAmountThatWouldHaveBeenReclassifiedFromProfitOrLossToThe >Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if fina to other comprehensive income if financial assets had not been de-designated from the overlay approach. </td> <td> disclosure: IFRS 4 >ShareOfAmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialAssetsToWhichOverlayApproachIsApplied financial assets to which overlay approach is applied</td> <td> The entity's share of the amount that would have been reported in profi Effective on first application of IFRS 9</td> </tr> <tr> <td> ifrs-full</td> <td> ShareOfContingentLiabilitiesIncurredJointlyWithOtherVe <td> The entity's share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contir >ShareOfContingentLiabilitiesOfAssociatesIncurredJointlyWithOtherInvestors</td> <td> X instant, credit</td> <td> Share of continen other investors with significant influence over associates. [Refer: Associates [member]; Contingent liabilities [member]]</td> <td> <td> <td> Share of contingent liabilities of associates [member]</td> <td> This member stands for share of contingent liabilities of associate >ShareOfDebtInstrumentsIssuedThatAreIncludedInInsurersRegulatoryCapital</td> <td> X instant, credit</td> <td> Share of debt inst that are included in the insurer's regulatory capital. </td> <td> example: IFRS 4 39j b - Expiry date <DATE ISO="20210101">2021-01-01</td> <td> ShareOfDeferredTaxLiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts</td> <td> investment contracts</td> <td> The entity's share of the amount of deferred tax liabilities on liabilities arising from the contracts with date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> ifrs-full</td> <td> ShareOfDerivativeLiabilitiesUsedToMitigat <td> Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative backing the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]</td> <td> exan >ShareOfDerivativeLiabilitiesUsedToMitigateRisksArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts</td> <td> non-derivative investment contracts</td> <td> The entity's share of the amount of derivative liabilities used to mitigate risks arising from IFRS 4 39j b - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td> ifrs-full</td> <td> ShareOffinancialAsset described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39</td> <td> The entity's share of the carrying amount applying should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]</td> >ShareOffinancialAssetsDescribedInParagraph39EaOfIFRS4FairValue</td> <td> X instant, debit</td> <td> Share of financial assets de 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]</td> <td> disclosure: IFRS 4 39j b - Expiry >ShareOffinancialAssetsDescribedInParagraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskCarryingAmountApplyingIAS39</td> <td> X amount applying IAS 39</td> <td> The entity's share of the carrying amount applying IAS 39 of financial assets described in paragraph adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]</td> <td> <td> <td> ShareOffinancialAssetsDescribedInParagraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskFairValue</td> <td> X instant, debit</td> <td> t share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets: 01</DATE> </td> </tr

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[illegible]

example: IFRS 7 35N</td> </tr> <tr> <td>ifrs-full</td> <td>TradingEquitySecuritiesMember</td> <td>member</td> <td>Trading</td> purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instrument IFRS 13 IE60, example: IFRS 13 94</td> </tr> <tr> <td>ifrs-full</td> <td>TradingIncomeExpense</td> <td>X duration, credit</td> <td>practice: IAS 1 85</td> </tr> <tr> <td>ifrs-full</td> <td>TradingIncomeExpenseAbstract</td> <td><IE></IE></td> <td>Trading</td> <td>TradingIncomeExpenseOnDebtInstruments</td> <td>X duration, credit</td> <td>Trading income (expense) on debt instruments</td> <td><td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>TradingIncomeExpenseOnDerivativeFinancialInstrum</td> <td>trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]</td> <td>duration, credit</td> <td>Trading income (expense) on equity instruments</td> <td>The amount of trading income (expense) relating</td> <tr> <td>ifrs-full</td> <td>TradingIncomeExpenseOnForeignExchangeContracts</td> <td>X duration, credit</td> <td>Trading in</td> contracts. [Refer: Trading income (expense)]</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>Trading</td> that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are pattern of short-term profit-taking. [Refer: Financial instruments, class [member]]</td> <td>example: IFRS 7 IG40B, example: IFRS 7 6</td> <td>credit</td> <td>Transaction price allocated to remaining performance obligations</td> <td>The amount of the transaction price alloc</td> price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to [member]]</td> <td>disclosure: IFRS 15 120 a</td> </tr> <tr> <td>ifrs-full</td> <td>TransactionsRecognisedSeparatelyFromAcquis</td> <td>from acquisition of assets and assumption of liabilities in business combination [axis]</td> <td>The axis of a table defines the relations</td> <td>disclosure: IFRS 3 B64 l</td> </tr> <tr> <td>ifrs-full</td> <td>TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssu</td> <td>of assets and assumption of liabilities in business combination [member]</td> <td>This member stands for transactions that are recogni</td> value for the <QUOT.START CODE="2018" ID="QS0140" REF.END="QE0140"></QUOT.START>Transactions recognised separately from a</td> <td>QUOT.END> axis if no other member is used. [Refer: Business combinations [member]]</td> <td>disclosure: IFRS 3 B64 l</td> </tr> <tr> <td>ifrs-full</td> <td>Transfer between financial liabilities and equity attributable to change in redemption prohibition</td> <td>The an</td> <td>disclosure: IFRIC 2 13</td> </tr> <tr> <td>ifrs-full</td> <td>TransferFromInvestmentPropertyUnderConstructionOrDevelopmentInve</td> <td>investment property</td> <td>The amount transferred from investment property under construction or development to completed inve</td> <tr> <td>ifrs-full</td> <td>TransferFromToInventoriesAndOwnerOccupiedPropertyInvestmentProperty</td> <td>X duration, debit</td> <td>inventories and owner-occupied property to (from) investment property. [Refer: Inventories; Investment property]</td> <td>disclosure:</td> <td>X duration, credit</td> <td>Transfers from (to) other retirement benefit plans</td> <td>The increase (decrease) in net assets availa</td> <td>disclosure: IAS 26 35 b x</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersIntoLevel3OfFairValueHierarchyAssets</td> <td>X dura</td> fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]</td> <td>disclosure: IFRS 13 93 e iv</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersIntoLevel3OfFairValueHierarchyLiabilities</td> <td>liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]</td> <td>disclosure: IFRS 13 93 e iv</td> <td>cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income</td> <td>The a</td> <td>which changes in the liability's credit risk are presented in other comprehensive income. [Refer: Financial liabilities at fair value through</td> <td>TransfersOfResearchAndDevelopmentFromEntityRelatedPartyTransactions</td> <td>X duration</td> <td>Transfers of research and</td> <td>related party transactions. [Refer: Related parties [member]]</td> <td>example: IAS 24 21 e</td> </tr> <tr> <td>ifrs-full</td> <td>development to entity, related party transactions</td> <td>The amount of transfers of research and development to the entity in relate</td> <td>TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyAssets</td> <td>X duration</td> <td>Transfers out of Level 1 into Level 2 of f</td> <td>value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hie</td> <td>TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyEntitysOwnEquityInstruments</td> <td>X duration</td> <td>Transfers out of</td> <td>transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting</td> <td>disclosure: IFRS 13 93 c</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersOutOfLevel1IntoLevel2OfFairValueHier</td> <td>reporting period</td> <td>The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the en</td> <td>IFRS 13 93 c</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyAssets</td> <td>X duratio</td> <td>transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair</td> <td>TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitysOwnEquityInstruments</td> <td>X duration</td> <td>Transfers out of</td> <td>Tr</td> <td>amount of any transfers out of Level 2 and into Level 1 of the fair value hierarchy of the entity's own equity instruments held at the end c</td> <td>hierarchy [member]]</td> <td>disclosure: IFRS 13 93 c</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersOutOfLevel2IntoLevel1OfFair</td> <td>end of reporting period</td> <td>The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at</td> <td>disclosure: IFRS 13 93 c</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersOutOfLevel3OfFairValueHierarchyAssets</td> <td>X dura</td> <td>of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]</td> <td>disclosure: IFRS 13 93 e iv</td> </tr> <tr> <td>i</td> <td>Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments</td> <td>The amount of transfers of the entity's own</td> <td>hierarchy [member]]</td> <td>disclosure: IFRS 13 93 e iv</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersOutOfLevel3OfFairValueHi</td> <td>amount of transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]</td> <td>dis</td> <td>TransfersUnderFinanceAgreementsFromEntityRelatedPartyTransactions</td> <td>X duration</td> <td>Transfers under finance ag</td> <td>party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]</td> <td>example: IAS</td> <td>duration</td> <td>Transfers under finance agreements to entity, related party transactions</td> <td>The amount of transfers under</td> <td>Related parties [member]]</td> <td>example: IAS 24 21 g</td> </tr> <tr> <td>ifrs-full</td> <td>TransfersUnderLicenseAgreements</td> <td>transactions</td> <td>The amount of transfers under licence agreements from the entity in related party transactions. [Refer: Related</td> <td>TransfersUnderLicenseAgreementsToEntityRelatedPartyTransactions</td> <td>X duration</td> <td>Transfers under licence agree</td> <td>transactions. [Refer: Related parties [member]]</td> <td>example: IAS 24 21 f</td> </tr> <tr> <td>ifrs-full</td> <td>Transportation</td> <td>services.</td> <td>common practice: IAS 1 112 c</td> </tr> <tr> <td>ifrs-full</td> <td>TravelExpense</td> <td>X duration, debit</td> <td>ifrs-full</td> <td>TreasuryShares</td> <td>X instant, debit</td> <td>Treasury shares</td> <td>An entityâ€™s own eq</td> <td>34</td> </tr> <tr> <td>ifrs-full</td> <td>TreasurySharesMember</td> <td>member</td> <td>Treasury shares [member]</td> <td></td> <td>disclosure: IAS 1 106</td> </tr> <tr> <td>ifrs-full</td> <td>TwelvemonthExpectedCreditLossesMember</td> <td>member</td> <td>represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months afte</td> <td>disclosure: IFRS 7 35H a, disclosure: IFRS 7 35M a</td> </tr> <tr> <td>ifrs-full</td> <td>TwoYearsBeforeReportingYearMember</td> <td>years before the end of the reporting year.</td> <td>disclosure: IFRS 17 130 - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> <td>measurement of expected credit losses [axis]</td> <td>The axis of a table defines the relationship between the domain members or cat</td> <td>35M</td> </tr> <tr> <td>ifrs-full</td> <td>TypeOfMeasurementOfExpectedCreditLossesMember</td> <td>member</td> <td>Typ</td> losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. I</td> <td>QUOT.START>Type of measurement of expected credit losses<QUOT.END CODE="2019" ID="QE0141" REF.START="QS0141"></QUOT.I</td> <td>TypesOfContractsAxis</td> <td>axis</td> <td>Types of contracts [axis]</td> <td>The axis of a table defines the relationship betwe</td> <td>B89 d, example: IFRS 17 96 a - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>ifrs-full</td> <td>TypesOfC</td> <td>with customers. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0142" REF.END="QE0142"></QUOT.ST</td> <td>example: IFRS 15 B89 d, example: IFRS 17 96 a - Effective <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>the relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td></td> <td>customers [member]</td> <td>This member stands for all types of customers. It also represents the standard value for the <QUOT.STA</td> <td>REF.START="QS0143"></QUOT.END> axis if no other member is used.</td> <td>example: IFRS 15 B89 c</td> </tr> <tr> <td>ifrs-full</td> <td>the relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td></td> <td>axis</td> <td>Types of financial liabilities [axis]</td> <td>The axis of a table defines the relationship between the domain members</td> <td>B51</td> </tr> <tr> <td>ifrs-full</td> <td>TypesOfHedgesAxis</td> <td>axis</td> <td>Types of hedges [axis]</td> <td>The axis</td> <td>the table.</td> <td>disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C, disclosure: IFRS 7 22 - Expiry date <DATE ISO</td> <td>Hedges [member]</td> <td>This member stands for all types of hedges. It also represents the standard value for the <QUOT.START C</td> <td>REF.START="QS0144"></QUOT.END> axis if no other member is used.</td> <td>disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosu</td> <td>TypesOfInstrumentMember</td> <td>member</td> <td>Types of instrument [member]</td> <td>This member stands for all types</td> <td>QUOT.START>Continuing involvement in derecognised financial assets by type of instrument<QUOT.END CODE="2019" ID="QE0145" F</td> <td>full</td> <td>TypesOfInsuranceContractsAxis</td> <td>axis</td> <td>Types of insurance contracts [axis]</td> <td>The axis of a ta</td> <td>table.</td> <td>common practice: IFRS 4 Disclosure - Expiry date <DATE ISO="20210101">2021-01-01</DATE> </td> </tr> <tr> <td>i</td> <td>defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.</td> <td></td> <td>Types of investment property [axis]</td> <td>The axis of a table defines the relationship between the domain members or categor</td> <td>ifrs-full</td> <td>TypesOfRateregulatedActivitiesAxis</td> <td>axis</td> <td>Types of rate-regulated activities [axis]</td> <td>I</td> <td>complete the table.</td> <td>disclosure: IFRS 14 30, disclosure: IFRS 14 33</td> </tr> <tr> <td>ifrs-full</td> <td>TypesOfRisksAxis</td> <td>categories in the table and the line items or concepts that complete the table.</td> <td>disclosure: IFRS 17 124 - Effective <DATE ISO=</td> <td>- Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 128 a - Effective <DATE ISO="20210101">2021-01-01</DATE></td> <td>member</td> <td>Risks [member]</td> <td>This member stands for all types of risks. It also represents the standard value for</td> <td>ID="QE0146" REF.START="QS0146"></QUOT.END> axis if no other member is used.</td> <td>disclosure: IFRS 17 124 - Effective <DATE</td> <td>17 127 - Effective <DATE ISO="20210101">2021-01-01</DATE>, disclosure: IFRS 17 128 a - Effective <DATE ISO="20210101">2021-01-01</td> <td>TypesOfSharebasedPaymentArrangementsAxis</td> <td>axis</td> <td>Types of share-based payment arrangements [axis]</td> <td>t</td> <td>complete the table.</td> <td>disclosure: IFRS 2 45</td> </tr> <tr> <td>ifrs-full</td> <td>TypesOfTransferMember</td> <td>m</td> <td>represents the standard value for the <QUOT.START CODE="2018" ID="QS0147" REF.END="QE0147"></QUOT.START>Continuing involv</td> <td>axis if no other member is used.</td> <td>example: IFRS 7 B33</td> </tr> <tr> <td>ifrs-full</td> <td>UMTSLicencesMember</td> <td>licenses. [Refer: Licences and franchises]</td> <td>common practice: IAS 38 119</td> </tr> <tr> <td>ifrs-full</td> <td>Unallocated</td> <td>been allocated to operating segments.</td> <td>example: IFRS 8 28</td> </tr> <tr> <td>ifrs-full</td> <td>Una</td> <td>combination that has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Bu</td> <td>UnconsolidatedStructuredEntitiesAxis</td> <td>axis</td> <td>Unconsolidated structured entities [axis]</td> <td>The axis of a tal</td> <td>table.</td> <td>disclosure: IFRS 12 B4 e</td> </tr> <tr> <td>ifrs-full</td> <td>UnconsolidatedStructuredEntitiesControlledByInves</td> <td>a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete t</td> <td>UnconsolidatedStructuredEntitiesControlledByInvestmentEntityMember</td> <td>member</td> <td>Unconsolidated structured en</td> <td>investment entity. It also represents the standard value for the <QUOT.START CODE="2018" ID="QS0148" REF.END="QE0148"></QUOT.S</td> <td>REF.START="QS0148"></QUOT.END> axis if no other member is used. [Refer: Disclosure of investment entities [text block]; Unconsolidat</td> <td>UnconsolidatedStructuredEntitiesMember</td> <td>member</td> <td>Unconsolidated structured entities [member]</td> <td>This</td> <td>rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only</td> <td>IFRS 12 B4 e</td> </tr> <tr> <td>ifrs-full</td> <td>UnconsolidatedSubsidiariesAxis</td> <td>axis</td> <td>Unconsolidated subsidi</td> <td>items or concepts that complete the table.</td> <td>disclosure: IFRS 12 19B</td> </tr> <tr> <td>ifrs-full</td> <td>Unconsolidated</td> <td>by subsidiaries of investment entity [member]</td> <td>This member stands for unconsolidated subsidiaries controlled by subsidiaries

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