

CONCEITO

```
graph TD; A[CONCEITO] --> B{ELEMENTO XBRL}; B --> C[ATRIBUTOS BÁSICOS]; B --> D[RELAÇÕES E RECURSOS];
```

The diagram is a flowchart on a light gray background. At the top is a white rectangular box with a thick black border containing the word 'CONCEITO' in bold black uppercase letters. A thick black arrow points vertically down from the bottom center of this box to the top vertex of a white hexagonal box with a thick black border. The hexagonal box contains the text 'ELEMENTO' and 'XBRL' in bold black uppercase letters, stacked vertically. From the bottom-left and bottom-right vertices of the hexagonal box, two thick black arrows point diagonally down to the top centers of two separate white rectangular boxes with thick black borders. The box on the left contains the text 'ATRIBUTOS' and 'BÁSICOS' in bold black uppercase letters, stacked vertically. The box on the right contains the text 'RELAÇÕES E' and 'RECURSOS' in bold black uppercase letters, stacked vertically.

**ELEMENTO
XBRL**

**ATRIBUTOS
BÁSICOS**

**RELAÇÕES E
RECURSOS**