Commission Delegated Regulation (EU) 2020/1989 of 6 November 2020 amending Delegated Regulation (EU) 2019/815 as regards the 2020 update of the taxonomy laid down in the regulatory technical standards for the single electronic reporting format (Text with EEA relevance)

COMMISSION DELEGATED REGULATION (EU) 2020/1989

of 6 November 2020

amending Delegated Regulation (EU) 2019/815 as regards the 2020 update of the taxonomy laid down in the regulatory technical standards for the single electronic reporting format

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive $2001/34/EC^{(1)}$, and in particular Article 4(7) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) 2019/815⁽²⁾ specifies the single electronic reporting format, as referred to in Article 4(7) of Directive 2004/109/EC, to be used for the preparation of annual financial reports by issuers. Consolidated financial statements included therein are prepared either in accordance with International Accounting Standards, which are commonly referred to as International Financial Reporting Standards ('IFRSs'), adopted pursuant to Regulation (EC) No 1606/2002 of the European Parliament and of the Council⁽³⁾, or in accordance with IFRSs as issued by the International Accounting Standards Board (IASB) which, based on Commission Decision 2008/961/EC⁽⁴⁾, are considered as equivalent to IFRSs adopted pursuant to Regulation (EC) No 1606/2002.
- (2) The core taxonomy to be used for the single electronic reporting format is based on the IFRS Taxonomy and is an extension of it. The IFRS Foundation annually updates the IFRS Taxonomy to reflect, amongst other developments, the issuance of new IFRSs or the amendment of existing IFRSs, the analysis of disclosures commonly reported in practice, or improvements to general content or technology of the IFRS Taxonomy. Therefore, it is necessary to update the regulatory technical standards to reflect each annual update of the IFRS Taxonomy.
- (3) In March 2020 the IFRS Foundation published the updated version of the IFRS Taxonomy. That update should therefore be reflected in Delegated Regulation (EU) 2019/815.

- (4) In order to allow enough time for the effective implementation of the requirements by issuers, and to minimise compliance costs, this Regulation should apply to annual financial reports containing financial statements for financial years beginning on or after 1 January 2021. However, issuers should be allowed to adopt the taxonomy specified in this Regulation already for financial years beginning on or after 1 January 2020.
- (5) The copyright, the database rights and any other intellectual property rights in the IFRS Taxonomy are owned by the IFRS Foundation. A copyright notice should therefore be included in Annex I to Delegated Regulation (EU) 2019/815.
- (6) Delegated Regulation (EU) 2019/815 should therefore be amended accordingly.
- (7) This Regulation is based on the draft regulatory technical standard submitted to the Commission by the European Securities and Markets Authority.
- (8) This Regulation is a technical update to Delegated Regulation (EU) 2019/815 to reflect updates in the IFRS taxonomy and as such does not constitute new policy or a substantial change to existing policy. ESMA has not conducted open public consultations on the draft regulatory technical standards on which this Regulation is based, analysed the potential related costs and benefits or requested the advice of the Securities and Markets Stakeholder Group established under Article 37 of Regulation (EU) No 1095/2010 of the European Parliament and of the Council⁽⁵⁾ because doing so would have been highly disproportionate to the scope and impact of this amendment,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Delegated Regulation (EU) 2019/815

Delegated Regulation (EU) 2019/815 is amended as follows:

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex VI is replaced by the text set out in Annex II to this Regulation.

Article 2

Transitional provision

By way of derogation from Delegated Regulation (EU) 2019/815 as amended by Commission Delegated Regulation (EU) 2019/2100⁽⁶⁾, this Regulation may be applied to annual financial reports containing financial statements for financial years beginning before 1 January 2021.

Article 3

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2021 to annual financial reports containing financial statements for financial years beginning on or after 1 January 2021.

However, Article 2 shall apply from the date of entry into force of this Regulation.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 November 2020.

For the Commission The President Ursula VON DER LEYEN

ANNEX I

Annex I to Delegated Regulation (EU) 2019/815 is amended as follows:

(1) the definition of esef_cor is replaced by the following:

prefix applied in the Tables of Annex IV and VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/2020-03-16/esef_cor";

(2) the definition of esef_all is replaced by the following:

prefix applied in the Table of Annex VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/2020-03-16/esef_all";

(3) the definition of ifrs-full is replaced by the following:

prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace "http://xbrl.ifrs.org/taxonomy/2020-03-16/ifrs-full".

(4) the following copyright notice is added:

Copyright and database right in the IFRS Taxonomy Materials is held by the IFRS Foundation. The IFRS Taxonomy Materials are produced using XBRL language with the permission of XBRL International. The IFRS Foundation shall not assert its rights in the IFRS Taxonomy Materials within the EEA towards the preparation and use of tagged IFRS financial statements in the context of application of IFRS Standards. The IFRS Foundation reserves all other rights, including but not limited to those outside of the EEA. Commercial Use including reproduction is strictly prohibited. For further information please contact the IFRS Foundation at www.ifrs.org.

ANNEX II

ANNEX VI

Schema of the core taxonomy

TABLE

Schema of the core taxonomy to mark up IFRS consolidated financial statements

Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	orReferences
ifrs-full	AbnormallyLa	r gæ£îhba gesInA:	s xebProcessOry For large changes in asset prices or foreign exchange rates [member]	eTghiE xothanbger R stands for abnormally large changes in asset prices or foreign exchange rates.	atasıldı pılab&AS 1022g

ifrs-full	AccountingEstinxitesAxis	Accounting estimates [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 8 39
ifrs-full	AccountingEst imatesNetember	Accounting estimates [member]	This member stands for an asset, a liability or a periodic consumption of an asset, subject to adjustments that result from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. It also represents the standard value for the "Accounting estimates" axis if no other member is used.	disclosure: IAS 8 39
ifrs-full	AccountingProf X duration, credit	Accounting profit	The amount of profit (loss) for a period before deducting tax expense. [Refer: Profit (loss)]	disclosure: IAS 12 81 c ii, disclosure: IAS 12 81 c i

ifrs-full	Accruals	X instant, credit	Accruals	The amount of liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees.	common practice: IAS 1 78
ifrs-full	AccrualsAndD	eXeinsdant,ome credit	Accruals and deferred income	The amount of accruals and deferred income. [Refer: Accruals; Deferred income]	common practice: IAS 1 78
ifrs-full	AccrualsAndD	eferredIncomeA	Additional S and deferred income [abstract]		
ifrs-full	AccrualsAndD	eXeinstlant,omeC credit	AssifuedAsCur and deferred income classified as current	refite amount of accruals and deferred income classified as current. [Refer: Accruals and deferred income]	common practice: IAS 1 78
ifrs-full	AccrualsAndD	eferredIncomeC	AssifiedAsCur and deferred income classified as current [abstract]	rentAbstract	
ifrs-full	AccrualsAndD	eXeinsdant,omeC credit	AssifuedAsNon and deferred income classified as non-current	cTimeatnount of accruals and deferred income classified as non-current.	common practice: IAS 1 78

[Refer: Accruals and deferred incomel ifrs-full AccrualsAndDeferredIncomeClassifiedsAsNoncurrentAbstract and deferred income classified as non-current [abstract] ifrs-full AccrualsClassifiedAstantrent Accruals The amount common classified as of accruals practice: IAS credit current classified 178 as current. [Refer: Accruals] ifrs-full AccrualsClassifiedAstAstAstancurrent ccruals The amount common classified as of accruals practice: IAS credit non-current classified as 178 non-current. [Refer: Accruals] ifrs-full AccruedIncomeX instant, Accrued The amount common debit income of asset practice: IAS representing 1 112 c income that has been earned but is not yet received. ifrs-full AccumulatedChXnigssanFairValAecOtininalanteid1A33hetsAttributable/iBotClsamgesInCreditRiskOfFinanci debit increase accumulated IFRS 79 c (decrease) increase in fair value (decrease) in of financial the fair value assets of financial designated assets as measured designated at fair value as measured through at fair value profit or loss, through profit attributable or loss that is to changes attributable in credit risk to changes in of financial the credit risk assets of the assets determined either: (a) as the amount of change

I	1			in their	
I	[]			fair value	
I	(that is not	
I	1			attributable	
I	1			to changes	
I	1			in market	
I	1			conditions	
I	[]				
I	1			that gave rise	
I	1			to market	
I	1			risk; or (b)	
I	[]			using an	
I	[]			alternative	
I	1			method that	
I	1			the entity	
I	1			believes more	
I	1			faithfully	
I	[]			represents the	
I	[]			amount of	
!	(I	1		change in its	I
I	[]			fair value that	
I	1			is attributable	
I	1				
I	1			to changes	
I	(in the credit	
I	1			risk of the	
I	1	1		asset. [Refer:	
I	1		1	Credit risk	
I	1		1	[member];	
I	1		1	Market risk	
I	(I	1		[member];	
!	(I	1	[]	Increase	
!	(I	1		(decrease)	
I	1			in fair value	
I	1			of financial	
I	[]			assets	
I	1			designated	
I	1			as measured	
I	1			as measured at fair value	
I	[]				
I	(I	1		through	
I	(I	1		profit or loss,	
I	(I	1		attributable	
1	(1	[]	to changes	
I	(I	1		in credit risk	
I	(I	1		of financial	
I	1		1	assets]	
ifrs-full	AccumulatedC	Winad In Fair Va	1.4~ Aflining ateid	ThotoDelatedCi	adit Desivatives Or Similar Instrument
IIIS-Iun	Accumulation				IFRS 7 9 d
I	1				IFKS / 9 u
I	[]			increase	
I	1			(decrease)	
I	[]			in fair value	
I	1			of credit	
I	1			derivatives	
,	Í. I	1	instruments	or similar	

			related to financial assets designated as measured at fair value through profit or loss	instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments; Financial assets]	
ifrs-full	AccumulatedC	h Xnigssan F,airVa credit	increase	accumulated	abiscToStrængesInCreditRiskOfLiabi IFRS 7 10 a,
			(decrease) in fair value of financial liability, attributable to changes in credit risk of liability	increase (decrease) in the fair value of financial liabilities that is attributable to changes in the credit risk of the liabilities. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial liability, attributable to changes in	disclosure: IFRS 7 10A a

				credit risk of liability]	
: fra fra11	A source late dC	Wingthe Fair Va	1. A. Offersala OraD	*-	tildatta Glaan oo shu Cro dit Diglo Of Fin o
ifrs-full	AccumulatedC	h Xnigestân F,airVa debit	lvæð filmalatær (increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	diveableAttribu accumulated increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in the market conditions that gave rise to the market risk; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Market risk [member]]	It diskelbøGilta ngesInCreditRiskOfFina IFRS 7 9 c – Expiry date 2021-01-01
ifrs-full	AccumulatedC	h Xnigssan FairVa			tadisatasinterivativesOrSimilarInstru
			increase (decrease)	increase (decrease) in	IFRS 7 9 d – Expiry date
			in fair value	the fair value	2021-01-01
			of credit	of credit	
			derivatives	derivatives	
			or similar	or similar	
	I	1 I	1	I	1

		instruments related to loans or receivables	instruments related to loans or receivables. [Refer: Derivatives [member]; Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments]	
ifrs-full	AccumulatedDeperturbationAm	orAisation Aateldn	pā hisnen#Mleen b	edisclosure:
		depreciation, amortisation and impairment [member]	stands for accumulated depreciation, amortisation and impairment. [Refer: Impairment loss; Depreciation and amortisation expense]	IAS 16 73 d, disclosure: IAS 16 75 b, disclosure: IAS 38 118 c, disclosure: IAS 40 79 c, disclosure: IAS 41 54 f
ifrs-full	AccumulatedDependentionAnd	Accontisatiated	effi bis rmember	common
		depreciation and amortisation [member]	stands for accumulated depreciation and amortisation. [Refer: Depreciation and amortisation expense]	practice: IAS 16 73 d, disclosure: IAS 16 75 b, common practice: IAS 38 118 c, common practice: IAS 40 79 c, common practice: IAS 41 54 f
ifrs-full	AccumulatedFaXVaktahledge		U	
	debit	fair value hedge adjustment on hedged item included in carrying	accumulated amount of fair value hedge adjustment on a hedged	IFRS 7 24B a ii

			amount, assets	item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as an asset. [Refer: Hedged items [member]]	
ifrs-full	AccumulatedF				deitherformeringAmountLiabilities
		credit	fair value hedge adjustment on hedged item included in carrying amount, liabilities	accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as a liability. [Refer: Hedged items [member]]	IFRS 7 24B a ii
ifrs-full	AccumulatedF	a k Vaktah fedge A debit	AjostmultRedna fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	aiFilmegInStatemet accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial asset measured at amortised cost and has ceased to be adjusted for hedging gains and losses.	n ti36Tössare cialPositionForHedgedIte IFRS 7 24B a v

ifrs-full	AccumulatedF	a XViabtaht edge4	AinstmailtBaha	[Refer: Financial assets at amortised cost; Hedged items [member]]	ntt90FösanceialPositionForHedgedIte
		credit	fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial liability measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial liabilities at amortised cost; Hedged items [member]]	IFRS 7 24B a v
ifrs-full	AccumulatedIn	n pæimben tMemb	berccumulated impairment [member]	This member stands for accumulated impairment. [Refer: Impairment loss]	common practice: IAS 16 73 d, common practice: IAS 38 118 c, common practice: IAS 40 79 c, common practice: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H, example:

					IFRS 7 35N, example: IFRS 7 IG29 b – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	AccumulatedO	t Xeifi3tamp rehen credit	s Avednmurhat ed other comprehensive income	The amount of accumulated items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs. [Refer: IFRSs [member]; Other comprehensive income]	
ifrs-full	AccumulatedO	th wr ob er prehen	sÄved noonhet Men	n ībai s member	common
			other comprehensive income [member]	stands for accumulated other comprehensive income. [Refer: Other comprehensive income]	practice: IAS 1 108
ifrs-full	AcquisitionAn		Exopprise Ronated		
		debit	and administration expense related to insurance contracts	of acquisition and administration expense relating to insurance contracts. [Refer: Types of insurance contracts [member]]	practice: IAS 1 85

ifrs-full					dipatresume mediately Before Acquisit
1115-1011	crea	edit	date fair value of equity interest in acquiree held by acquirer immediately before acquisition date		i
				date in a business combination achieved in stages. [Refer: Business combinations [member]]	
ifrs-full	AcquisitiondateKai				disclosure:
	crea	edit 1	transferred, acquisition- date fair value	value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]	IFRS 3 B64 f
ifrs-full	AcquisitiondateFai	1	date fair value of total consideration transferred	ITransferredAbs	stract
	1.A.1		[abstract]		
ifrs-full	Acquisitionrelat &d d		related costs for transaction recognised separately from acquisition of assets and assumption of liabilities	amount of	Ttisc/osque sitionOfAssetsAndAssum IFRS 3 B64 m

			in business combination	of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full		debit	related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	amount of acquisition- related costs recognised as an expense for transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	RtisolgnsismdSeparatelyFromAcquisit IFRS 3 B64 m
ifrs-full		hī&ughrātioiņess(debit	through business combinations, biological assets	in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]	disclosure: IAS 41 50 e
ifrs-full	AcquisitionsTh	hī XuģirBtiio iņess(debit	CAmpiinationsDe through business combinations, deferred acquisition costs arising from	effenceid Acceptsisiti in deferred acquisition costs arising from insurance contracts resulting from	ionthostoArisingFromInsuranceContr practice: IFRS 4 37 e – Expiry date 2021-01-01

		insurance contracts	acquisitions through business combinations. [Refer: Business combinations [member]; Deferred acquisition costs arising from insurance contracts]	
ifrs-full	tXuthBtioiness(CampiisitionsIn through business combinations, intangible assets and goodwill	tarlgible:Accessets A in intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]	ndGnmodnvill practice: IAS 38 118 e i
ifrs-full	t&u ghBtio in,ess(debit	CAmpiinationsIn through business combinations, intangible assets other than goodwill	tarlgible:Accesses of in intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]	thiscTosanGoodwill IAS 38 118 e i
ifrs-full	ւ ձւգիենօ iness(debit	CAmplixitionsIn through business combinations,	v EsterieuetPasp er in investment property	IAS 40 76 b, disclosure:

			investment property	acquisitions through business combinations. [Refer: Business combinations [member]; Investment property]	
ifrs-full					summe6ontractsAndReinsuranceC
		credit	through business combinations, liabilities under insurance contracts and reinsurance contracts issued	in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Liabilities under insurance contracts and reinsurance contracts issued]	practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	AcauisitionsTh	nt&ughBuiomess(CAmbinationsOf	heneriorcisciases	common
		credit		in other provisions resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Other provisions]	practice: IAS 37 84
ifrs-full	AcquisitionsTh	nt&ughBuiomess(AmbinationsPr	obhetviRlagetsend	Etischment
		debit	through business	in property, plant and	IAS 16 73 e iii

			combinations, property, plant and equipment	equipment resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	
ifrs-full	AcquisitionsTh	r&uthBtiomess	AmpinationsRe	iFiberimareAssset	scommon
		debit	through business combinations, reinsurance assets	in reinsurance assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Reinsurance assets]	practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	ActualClaimsT	hatiansisenFromC	o An totaxatls Within S	Come Confidences 17	disclosure:
		debit	claims that arise from contracts within scope of IFRS 17	of the actual claims that arise from contracts within the scope of IFRS 17.	IFRS 17 130 – Effective 2021-01-01
ifrs-full	ActuarialAssur	n¥tiXiXOnBiacou	nARtatasial assumption of discount rates	The discount rate used as the significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial	common practice: IAS 19 144

	assumptions [member]]
ifrs-full	ActuarialAssumptiontOfDiscount RatassMember This member assumption of stands for practice: IAS discount rates the discount [member] rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]
ifrs-full	ActuarialAssum¥tiXXOffExapted eXHatteri60HInflat assumption of expected rates of inflation inflation inflation assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]
ifrs-full	ActuarialAssumptiont@fExpect extRtates@lfInflat ActuarialAssumptiont@fExpect extRtates@lfInflat assumption of expected rates of inflation [member] inflation used as actuarial assumptions. [Refer: Actuarial assumptions [member]] inflation used as actuarial assumptions [member]] inflation used as actuarial assumptions [member]] inflation used assumptions [member]] inflation used assumptions
ifrs-full	ActuarialAssum¥t¥XX0ffEtaptetActuarialAssum¥t¥XX0ffEtaptetActuarialAssum¥t¥XX0ffEtaptetActuarialAssum¥t¥XX0ffEtaptetActuarialAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuariaAssumActuaria

significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]] ifrs-full ActuarialAssumption Hof Expected Rates of Pensi dilliscreases extender mon assumption of stands for the practice: IAS expected rates expected rates 19 145 of pension of pension increases increases [member] used as actuarial assumptions. [Refer: Actuarial assumptions [member]] ifrs-full ActuarialAssum%t%XOffEtapetcte%RtatesfalfSalaryTherexpected common assumption rate of salary practice: IAS of expected 19 144 increases rates of salary used as a increases significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial

				assumptions [member]]	
ifrs-full	ActuarialAssur	n ptimt@f Expect	edRates6IfSalar assumption of expected rates of salary increases [member]	yThis ensets Merms stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	bermmon practice: IAS 19 145
ifrs-full	ActuarialAssur	mpticthOfLifeEx	p&ctanciaA fterR assumption of life expectancy after retirement	eThenifent2019 expectancy after retirement used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	common practice: IAS 19 144
ifrs-full	ActuarialAssur	nptiont@fLifeEx	assumption of life	effrisment/bemb stands for the life	eommon practice: IAS 19 145
			expectancy after retirement [member]	expectancy after retirement used as	

ActuarialAssum St XX Of Madical Consta Fiehd Rate Medical

actuarial assumptions. [Refer: Actuarial assumptions [member]]

rate used as

assumption of cost trend

common

19 144

practice: IAS

22

ifrs-full

		medical cost trend rates	significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssum ptionh@f Medic	aKatstaFiahdRata assumption of medical cost trend rates [member]		common practice: IAS 19 145
ifrs-full	ActuarialAssum¥t XXOfiMant al	i tyRuters al assumption of mortality rates	The mortality rate used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	common practice: IAS 19 144
ifrs-full	ActuarialAssum ptiont@f Mortal	ityRatusiMembe assumption of mortality rates [member]	rThis member stands for the mortality rates used as actuarial assumptions.	common practice: IAS 19 145

· · · · · · · · · · · · · · · · · · ·		A ./A . 10010	[Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssum Pt ichOfRetirer	n&ntAgea2019 assumption of retirement age	The retirement age used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	common practice: IAS 19 144
ifrs-full	ActuarialAssum ptionb@f Retiren	n &ntiAget Membe assumption of retirement age [member]	eff his member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssun ptis nsAxis	Actuarial assumptions [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 19 145
ifrs-full	ActuarialAssumptions Member	Actuarial assumptions [member]	This member stands for all actuarial assumptions. Actuarial	disclosure: IAS 19 145

ifrs-full	ActuarialGains	debit	rActOlaringesInI gains (losses) arising from changes in demographic assumptions, net defined benefit liability (asset)	assumptions are the entity's unbiased and mutually compatible best estimates of the demographic and financial variables that will determine the ultimate cost of providing post- employment benefits. It also represents the standard value for the "Actuarial assumptions" axis if no other member is used. DemographiseA set (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability (asset).	s disekionse VetDefinedBenefitLiabilit IAS 19 141 c ii
				of the net defined benefit liability	ts

				mortality	
				mortality;	
				(b) rates of employee	
				turnover,	
				disability	
				and early	
				retirement;	
				(c) the	
				proportion	
				of plan	
				members with	
				dependants	
				who will be	
				eligible for	
				benefits; (d)	
				the proportion	
				of plan	
				members who	
				will select	
				each form	
				of payment	
				option	
				available	
				under the	
				plan terms;	
				and (e) claim	
				rates under medical	
				plans. [Refer:	
				Net defined	
				benefit	
				liability	
				(asset)]	
· c c 11					
ifrs-full	ActuarialGains				p tisss\$0\$etti DefinedBenefitLiabilityAs
		debit		(increase) in a net defined	IAS 19 141 c iii
			arising from changes in	benefit	111
			financial	liability	
				(asset)	
				resulting	
			benefit	from actuarial	
			liability	gains (losses)	
			(asset)	arising from	
			` ,	changes in	
				financial	
				assumptions	
				that result in	
				remeasuremen	ts
				of the net	
				defined	
				benefit	
				liability	

		debit	gains (losses)	(increase) in	practice: IAS
ifrs-full	ActuarialGains				DefimedBenefitLiabilityAsset
				(asset)]	
				liability	
				benefit	
				defined	
				[Refer: Net	
				that service.	
				resulting from	
				benefits	
				date or on	
				the reporting	
				relating to service before	
				contributions	
				by the plan on	
				taxes payable	
				fees); and (d)	
				adjuster's	
				legal and	
				including	
				claims,	
				and resolving	
				be incurred in processing	
				costs that will	
				costs (ie the	
				handling	
				claim	
				including	
				medical costs,	
				future	
				benefits,	
				in the case of medical	
				salary; (c)	
				and future	
				employees,	
				to be met by	
				the benefits	
				any cost of	
				excluding	
				benefit levels,	
				rate; (b)	
				as: (a) the discount	
				items such	
				deal with	
				assumptions	
				Financial	
				(asset).	

			liability (asset)	from actuarial gains (losses) arising from experience adjustments that result in remeasurement of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous	S
				actuarial assumptions	
				and what	
				has actually occurred.	
				[Refer: Net defined	
				benefit liability (asset)]	
ifrs-full	ActuarialPrese	n Wahstattf Prom	is &dRuatiiæi mentI		disclosure:
		credit	present value of promised retirement benefits	value of the expected payments by a retirement benefit plan to existing and past employees, attributable to the service already rendered.	IAS 26 35 d
ifrs-full	AdditionalAllo	Wa dceRtécn gnis			ccommthorCreditLossesOfFinancialAs
			allowance recognised in profit or loss, allowance account for	of additional allowance for credit losses of financial assets	practice: IFRS 7 16 – Expiry date 2021-01-01

		of financial assets	recognised in profit or loss. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	AdditionalDisclosuresForAmo	whtkRtionghised disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	AsOfAcquisitio	nDateForEachMajorClassOfAssetsA
ifrs-full	AdditionalDisclosuresRelated7	Torrest accounts accounts [abstract] [abstract]	ferralAccountsA	Abstract
ifrs-full	AdditionalInfortextionAboutE	information about entity exposure to risk		disclosure: IFRS 7 35 ve.
ifrs-full	AdditionalInfortextibho&koutIn	information about insurance contracts [text block]	information about insurance	disclosure: IFRS 17 94 – Effective 2021-01-01

			contracts [member]]		
ifrs-full	AdditionalInfortmationAboutN	aAuddAiodalnand information about nature and financial effect of business combination	iAld first af Bus information about the nature and financial effects of business combinations necessary to meet the objectives of IFRS 3. [Refer: Business combinations [member]]	idiseCosmbination IFRS 3 63	on
ifrs-full	AdditionalInfortextiblo&koutN	information	disclosure	s okisæleesWe thInt IFRS 12 B25	erestsInStructuredEn
		about nature of and changes in risks associated with interests in structured entities [text block]	of additional information about the nature of, and changes in, risks associated with interests in structured entities.		
ifrs-full	AdditionalInformatibho&boutS	h ardditsod aaym information	enter the second s	sdisclosure: IFRS 2 52	
		about share- based payment arrangements [text block]	about share- based payment arrangements necessary to satisfy the disclosure requirements of IFRS 2. [Refer: Share-based payment arrangements [member]]		
ifrs-full	AdditionalInformationAbstrac	t Additional information [abstract]			

ifrs-full	AdditionalLiabiXtitestationinge	ntAdabilitinedRec	o Ethiseath to Bu tsin	estical orthineation
	credit	liabilities, contingent liabilities recognised in business combination	of additional contingent liabilities recognised in business combinations. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	IFRS 3 B67 c
ifrs-full	AdditionalLiabilitiesContinge	ntAidditlitinedRect liabilities, contingent liabilities recognised in business combination [abstract]	ognisedInBusin	essCombinationAbst
ifrs-full	AdditionalPaid iXClapitalt, credit	Additional paid-in capital	The amount received or receivable from the issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	common practice: IAS 1 55
ifrs-full	AdditionalPaidin@apbtalMemb	eAdditional paid-in capital [member]	This member stands for amounts received from issuance of the entity's shares in	common practice: IAS 1 108

				excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	
ifrs-full	AdditionalProv	TiXioohus Ottiboer, Pro credit	v Aithit ional provisions, other provisions	The amount of additional other provisions made. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	AdditionalProv	visionsOtherPro	v isitalisiAbs tract provisions, other provisions [abstract]		
ifrs-full	AdditionalReco	þ ýnihioan Geonydwi debit	l A dditional recognition, goodwill	The amount of additional goodwill recognised, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	disclosure: IFRS 3 B67 d ii
ifrs-full	AdditionsFrom		Astidiation Resources		disclosure:
		debit	from acquisitions, investment property	of additions to investment property resulting from acquisitions.	IAS 40 76 a, disclosure: IAS 40 79 d i

				[Refer: Investment property]	
ifrs-full	AdditionsFrom	PXuthhrastiesB,iolo debit	gAchdiAissets from purchases, biological assets	The amount of additions to biological assets resulting from purchases. [Refer: Biological assets]	disclosure: IAS 41 50 b
ifrs-full	AdditionsFrom	Stublserqtiemt Exp	eAdititioRscogr	i TedeAssAcsuet Bic	kogical Ansets
		debit	from subsequent expenditure recognised as asset, biological assets	of additions to biological assets resulting from subsequent expenditure recognised as an asset. [Refer: Biological assets]	practice: IAS 41 50
ifrs-full	AdditionsFrom	i Stiblstrqtiemt ,Exp debit	eAdititioRecogr from subsequent expenditure recognised as asset, investment property	i 3du2AssAcsset Inv of additions to investment property resulting from subsequent expenditure recognised as an asset. [Refer: Investment property]	asitsolantiPresperty IAS 40 76 a, disclosure: IAS 40 79 d i
ifrs-full	AdditionsInves	stmentProperty A	Usdriici ons, investment property		
			[abstract]		
ifrs-full	AdditionsLiabi		randelitionstracts/		Countrapeters Issued
		credit	other than through business combinations, liabilities under insurance contracts and reinsurance	in liabilities under insurance contracts and reinsurance contracts issued, resulting from additions	IFRS 4 IG37 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

			contracts issued	other than through business combinations. [Refer: Liabilities under insurance contracts and reinsurance contracts issued; Business combinations [member]]	
ifrs-full	AdditionsOthe	r Xhduffahiron ughB debit	uAiddisionsmbin other than through business combinations, biological assets	aTibes:Biolagica of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]	Assenson practice: IAS 41 50
ifrs-full	AdditionsOthe	rThanThroughB	uAidditis@nsmbin other than through business combinations, biological assets [abstract]	ationsBiologica	AssetsAbstract
ifrs-full	AdditionsOthe	r XhdnifƏhirom .ghB debit	usinditisonsmbin other than through business combinations, intangible assets other than goodwill	aTbesIntangible of additions to intangible assets other than goodwill, other than those acquired through business combinations. [Refer:	Alissets@therThanGoodwill IAS 38 118 e i

Business

combinations [member]; Intangible assets other than goodwill] ifrs-full AdditionsOther Khdnikhioough BusinkisofismbinatibesImcesturenthischestyre: other than of additions IAS 40 76 a, debit through to investment disclosure: property other | IAS 40 79 d i business combinations, than those acquired investment through property business combinations. [Refer: **Business** combinations [member]; Investment property] ifrs-full AdditionsOther Khduffahioough Businetsionsmbinatibes Property Plaint Anshire upment debit other than of additions IAS 16 73 e i through to property, plant and business combinations, equipment property, other than plant and those equipment acquired through business combinations. [Refer: **Business** combinations [member]; Property, plant and equipment]

ifrs-full	AdditionsOthe	r Xhduītāhirom , gh E	usidaisionsmbin	a TibesReinsnt ran	CCCCAASISECTS1
		debit	other than	of additions	practice:
			through	to reinsurance	IFRS 4 37 e
			business	assets, other	– Expiry date
			combinations,	than those	2021-01-01
			reinsurance	acquired	
			assets	through	
				business	
				combinations.	
				[Refer:	
				Business	

				combinations [member]; Reinsurance assets]	
ifrs-full	AdditionsToNo	ot X: ultreati Ass sets debit	Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	The amount of additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]]	disclosure: IFRS 8 24 b, disclosure: IFRS 8 28 e
ifrs-full	AdditionsToRi	g Xtdfirsæiðss sets debit	Additions to right-of-use assets	The amount of additions to right-of- use assets. [Refer: Right- of-use assets]	disclosure: IFRS 16 53 h
ifrs-full	AddressOfReg	i stext edOfficeOf	E Atidy ess of entity's registered office	The address at which the entity's office is registered.	disclosure: IAS 1 138 a
ifrs-full	AddressWhere	Gens olidatedFin	anddateStatemen where consolidated financial statements are obtainable	ts According States and the second state of th	edisclosure: IAS 27 16 a

parent are

flow from (used in) operating activities. [Refer: Profit (loss); Depreciation

and

obtainable. [Refer: Consolidated [member]; ĪFRSs [member]] ifrs-full AdjustedWeightshaheserageSharesdjusted The weighted disclosure: weighted IAS 33 70 b average average number of number of ordinary ordinary shares shares outstanding plus the outstanding weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]] ifrs-full AdjustmentsForX charatisationExpediasetments Adjustments common debit for for practice: IAS amortisation 7 20 amortisation expense expense to reconcile profit (loss) to net cash

amortisation expense] ifrs-full AdjustmentsForX choraticsTransfAnreolTictInitialCalingiageAuntsintCifetedqueeltems removed from IFRS 7 23 e debit removed from equity equity and – Expiry date and included included in 2021-01-01 in carrying the initial amount cost or other of noncarrying financial asset amount (liability) of a nonwhose financial asset (liability) acquisition or incurrence whose was hedged acquisition highly or incurrence probable was a hedged, forecast highly transaction, probable net of tax forecast transaction, net of tax. [Refer: Carrying amount [member]] ifrs-full AdjustmentsForKulureantiTaxOfPAiolijBstriochts Adjustments example: IAS debit for current of tax 12 80 b tax of prior expense periods (income) recognised in the period for current tax of prior periods. ifrs-full AdjustmentsFor Weknestse Increased in Biological Assistments common debit for decrease for decrease practice: IAS 7 20 (increase) in (increase) in biological biological assets assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]

ifrs-full	AdjustmentsF	or X ch neats of nor	easted ji Derrivatisve		common
		debit	for decrease (increase) in	for decrease (increase) in	practice: IAS 7 20
			derivative	derivative	1 20
			financial	financial	
			assets	assets to	
			455015	reconcile	
				profit (loss)	
				to net cash	
				flow from	
				(used in)	
				operating	
				activities.	
				[Refer:	
				Derivative	
				financial	
				assets; Profit	
				(loss)]	
ifrs-full	AdjustmentsF	or Wether the former	easedinFsimaentalA	s Actis Hendenos Tr	a cbin gmon
		debit	for decrease	for decrease	practice: IAS
			(increase)	(increase)	7 20
			in financial	in financial	
			assets held	assets held	
			for trading	for trading	
				to reconcile	
				profit (loss)	
				to net cash	
				flow from	
				(used in)	
				operating	
				activities.	
				[Refer:	
				Financial	
				assets;	
				Financial assets at fair	
				value through	
				profit or loss,	
				classified	
				as held for	
				trading; Profit	
				(loss)]	
: Eng. E-11	A	a V alati I		× 7-	
ifrs-full	AdjustmentsF		easedjulistveentosie		common
		debit	for decrease	for decrease	practice: IAS 7 20 a
			(increase) in inventories	(increase) in inventories	1 20 a
			inventories	to reconcile	
				profit (loss)	
				to net cash	
				flow from	
				(used in)	
			1		

			operating activities. [Refer: Inventories; Profit (loss)]	
ifrs-full	debi	(increase) in loans and advances to banks	for decrease (increase) in loans and advances to banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to banks; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsFor Det	nætiseIn,creasedjilstanesAsnd for decrease (increase) in loans and advances to customers	Addjantes diotS us for decrease (increase) in loans and advances to customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to customers; Profit (loss)]	tcomenson practice: IAS 7 20
ifrs-full	AdjustmentsFor X)ch debi	neutionincreasedin(9thuri4tsset t for decrease (increase) in other assets		common practice: IAS 7 20

				assets; Profit (loss)]	
ifrs-full	AdjustmentsF	or Detenentise I ncre	asedju@ther6torr	. ,-	common
		debit	for decrease (increase) in other current assets	for decrease (increase) in other current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current assets; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsF	or Det next so I ncre			
		debit	for decrease (increase) in other operating receivables	for decrease (increase) in other operating receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	practice: IAS 7 20 a
ifrs-full	AdjustmentsF	or Detenentise I ncre	astedin Betweenster	entudihataentagatsee	mentsuhodCashCollateralOnSecuritie
		debit	for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Reverse	practice: IAS 7 20

			repurchase agreements and cash collateral on securities borrowed; Profit (loss)]	
ifrs-full	AdjustmentsFor X)cknextseh debit	ncreasedinEstadeatisc for decrease (increase) in trade accounts receivable	oundificationable for decrease (increase) in trade accounts receivable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 a
ifrs-full	AdjustmentsFor Definentsen debit	ncreasediniStaderAtsid for decrease (increase) in trade and other receivables	OthejuRemaintable for decrease (increase) in trade and other receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Profit (loss)]	xommon practice: IAS 7 20
ifrs-full	AdjustmentsFor X) elfærætid f debit	PaxEx padises tments for deferred tax expense	Adjustments for deferred tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred	common practice: IAS 7 20

				tax expense (income); Profit (loss)]	
ifrs-full	AdjustmentsFc	o tX) elîteratid Ti axO debit	f Andju Particuls for deferred tax of prior periods	Adjustments of tax expense (income) recognised in the period for the deferred tax of prior periods.	common practice: IAS 12 80
ifrs-full	AdjustmentsFc	r iðepnætiotio nA debit	n AAjmontisats on for depreciation and amortisation expense	Experiments for depreciation and amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Depreciation and amortisation expense; Profit (loss)]	common practice: IAS 7 20 b
ifrs-full	AdjustmentsFc	pr X)chnextioti onA debit	nAldjinxontistation for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	Expjustements for depreciation and amortisation expense and impairment loss (reversal of impairment loss) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss;	pæirmentLossReversalOfImpairment practice: IAS 7 20

				Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)]	
ifrs-full	AdjustmentsFc	r X) chnextiati onE debit	x Actjue tments for depreciation expense	Adjustments for depreciation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFc	r Юikidætidh ncor credit	n A djustments for dividend income	Adjustments for dividend income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Dividend income; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFo	r Xaluvatiœ Gain debit	s Adşıset ments for fair value losses (gains)	Adjustments for fair value losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 b

ifrs-full	AdjustmentsFc	n XidanætéGlo sts debit	Adjustments for finance costs	Adjustments for finance costs to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance costs; Profit (loss)]	common practice: IAS 7 20 c	
ifrs-full	AdjustmentsFo	r Xidanætiðm çom credit	eAdjustments for finance income	Adjustments for finance income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income; Profit (loss)]	common practice: IAS 7 20	
ifrs-full	AdjustmentsFo	r Xidanætiðm çom credit	e Adjt stments for finance income (cost)	Adjustments for net finance income or cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income (cost); Profit (loss)]	common practice: IAS 7 20	
ifrs-full	AdjustmentsFo				acies Joion Ventures A	ndAssociate
		credit	for gain (loss) on disposal of investments in subsidiaries,	for gain (loss) on disposals investments in subsidiaries, joint ventures	practice: IAS 7 20	

			joint ventures and associates	and associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; Profit (loss)]	
ifrs-full	AdjustmentsFc	r Kalimlatiss QnD credit	ispojastsPrepterty for gain (loss)	AldintstmeEntpuip for gain (loss)	practice: IAS
		•••••	on disposals,	on disposals	7 20
			property,	of property,	
			plant and	plant and	
			equipment	equipment	
				to reconcile	
				profit (loss)	
				to net cash	
				flow from	
				(used in)	
				operating	
				activities. [Refer:	
				Profit (loss);	
				Property,	
				plant and	
				equipment;	
				Disposals,	
				property,	
				plant and	
				equipment]	
ifrs-full	AdjustmentsFo				CosellBoologicalAssets
		credit	for gains	for gains	practice: IAS
			(losses) on	(losses) on	7 20
			change in fair	changes in	
			value less	the fair value	
			costs to sell,	less costs to sell of	
			biological assets	to sell of biological	
			assels	olological	

				assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]	
ifrs-full	AdjustmentsFo	rKiaiunsitionsesO credit	n Cliange IenRairV for gains (losses) on change in fair value of derivatives	Addig Of Deritsati for gains (losses) on changes in the fair value of derivatives to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: At fair value [member]; Derivatives [member]; Profit (loss)]	vesimmon practice: IAS 7 20
ifrs-full	AdjustmentsFo	r Kialursitions esO credit	n Adjut/abuerAs lju for gains (losses) on fair value adjustment, investment property	sAdjustImentsme for gains (losses) arising from a change in the fair value of investment property to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment property; Gains (losses) on fair value adjustment,	ntômopenty practice: IAS 7 20

				investment property; Profit (loss)]	
ifrs-full	AdjustmentsFo	r Xndparatioen ,tLo debit	ssRipoognisædIn for impairment loss recognised in profit or loss, goodwill	PAoljuStrhetstsGo for impairment loss on goodwill recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Goodwill; Impairment loss; Impairment loss recognised in profit or loss]	adwithon practice: IAS 7 20
ifrs-full	AdjustmentsFo	r Xntparative n,tLo debit	saRijustsudf)tfIm for impairment loss (reversal of impairment loss) recognised in profit or loss	padjustmtEotssR for impairment loss (reversal of impairment loss) recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]	ecognisedInProfitOrLoss practice: IAS 7 20 b
ifrs-full	AdjustmentsFo	r Xmþæatiæn ,tLo debit	s ARijuettstel ftffffff for impairment loss (reversal		ecognisedInProfitOrLossExploration practice: IAS 7 20

			of impairment loss) recognised in profit or loss, exploration and evaluation assets	of impairment loss) on exploration and evaluation assets recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Exploration and evaluation assets [member]; Impairment loss; Adjustments for impairment loss (reversal of impairment loss (reversal)	
ifrs-full	AdjustmentsFc	KurtheriartiventLo	s ARtivensul Ots Im	padimetmbeotssR	ecognisedInProfitOrLossInventories
		debit	for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	for impairment loss (reversal	practice: IAS 7 20

				activities. [Refer: Inventories; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsFo	or Xniparativen ,tLos debit	ssRijustsnifftfm for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	padjustmeotsRe for impairment loss (reversal of impairment loss) on loans and advances recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss]	e cognised InProfitOrLossLoansAnd <i>A</i> practice: IAS 7 20
ifrs-full	AdjustmentsFo	debit	ssRijustsud0tflm for impairment loss (reversal of impairment loss) recognised in profit or	padjustmentsRe for impairment loss (reversal of impairment loss) on property, plant and	ecognisedInProfitOrLossPropertyPla practice: IAS 7 20

ifrs-full	AdjustmentsFo	pr Xndpariatioen ,tLos debit	loss, property, plant and equipment ssRijustsad0tfIm for impairment loss (reversal of impairment loss) recognised in profit or loss, trade	recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Property, plant and equipment] padjustments Refor impairment loss (reversal of impairment loss (reversal of impairment loss) on trade and other receivables	ecognizedInProfitOrLossTradeAndO practice: IAS 7 20
			loss (reversal of impairment loss) recognised	loss (reversal of impairment loss) on trade and other	7 20
				receivables recognised in profit or loss to reconcile profit (loss) to net cash	
				flow from (used in) operating activities. [Refer: Trade and other	
				receivables; Impairment loss; Adjustments for	
				impairment loss (reversal of impairment loss) recognised in profit or loss;	

ifrs-full	AdjustmentsFo	p rXndoma¢iՇan şExj debit	p endju stments for income tax expense	Impairment loss (reversal of impairment loss) recognised in profit or loss] Adjustments for income tax expense to reconcile profit (loss) to net cash flow from	disclosure: IAS 7 35
				(used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsFo	rXndrerasteDecre	astedin Derfernes In	c ¨ stments	common
		debit	for increase (decrease) in deferred income	for increase (decrease) in deferred income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsFo	r XndreasteD æcre debit	asedial sepositis Fi for increase (decrease) in deposits from banks	for increase (decrease) in deposits from banks to reconcile profit (loss) to net cash flow from (used in) operating activities.	common practice: IAS 7 20
_				[Refer: Deposits from banks; Profit (loss)]	

ifrs-full	AdjustmentsFc		a sedinDepesitts Fi		common
		debit	for increase (decrease) in deposits from customers	for increase (decrease) in deposits from customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from customers; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsFc	r XndturastaD ecrea	asedjiDitrientive for increase (decrease) in derivative financial liabilities	Facilitations and the intervention of the image of the image. The image of the imag	tiæsmmon practice: IAS 7 20
ifrs-full	AdjustmentsFc	rXndrumastidDecrea	asedjiFstmp&nyæel for increase (decrease) in employee benefit liabilities	BAdjfistLindbitstie for increase (decrease) in employee benefit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	scommon practice: IAS 7 20

ifrs-full	AdjustmentsFo	rXndræasteDecrea	a sediji.Fsimaenta lL	iabdjitsestenter	rEnantinogn
	-	debit	for increase	for increase	practice: IAS
			(decrease)	(decrease)	7 20
			in financial	in financial	
			liabilities held	liabilities held	
			for trading	for trading	
			for trading	to reconcile	
				profit (loss)	
				to net cash	
				flow from	
				(used in)	
				operating	
				activities.	
				[Refer:	
				Financial	
				liabilities;	
				Financial	
				liabilities at	
				fair value	
				through	
				profit or loss	
				that meet	
				definition	
				of held for	
				trading; Profit	
				(loss)]	
ifrs-full	AdjustmentsFo	rXndrerasteDecrea	astedinInstancements eF	e idisustameen Asnd	InvestmoentContractLiabiliti
	5	debit	for increase	for increase	practice: IAS
			(decrease)	(decrease)	7 20
			in insurance,	in insurance,	
			reinsurance	reinsurance	
			and	and	
			investment	investment	
			contract	contract	
				liabilities	
			liabilities		
			liabilities	to reconcile	
			liabilities		
			liabilities	to reconcile	
			liabilities	to reconcile profit (loss)	
			liabilities	to reconcile profit (loss) to net cash flow from	
			liabilities	to reconcile profit (loss) to net cash flow from (used in)	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities.	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer:	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities;	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities;	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance contracts and	
			liabilities	to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance	

				issued; Profit (loss)]	
ifrs-full	AdjustmentsFo	n XndrerasteD ecre debit	asedji@therfiterr for increase (decrease) in other current liabilities	exteljiastilitients for increase (decrease) in other current liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current liabilities; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFo	rXndræasæDecre		iliAidjustments	common
		debit	for increase (decrease) in other liabilities	for increase (decrease) in other liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other liabilities; Profit (loss)]	7 20
ifrs-full	AdjustmentsFo	rKndreastaDecre debit	asedjiOtherOper for increase (decrease) in other operating payables	a AdgRaphtes for increase (decrease) in other operating payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 a
ifrs-full	AdjustmentsFo				dGashGollateralOnSecuritiesI
		debit	for increase (decrease) in	for increase (decrease) in	practice: IAS 7 20

			repurchase agreements and cash collateral on securities lent	repurchase agreements and cash collateral on securities lent to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Repurchase agreements and cash collateral on securities lent; Profit (loss)]	
ifrs-full	AdjustmentsFc	rXndræaseDecrea			common
		debit	for increase (decrease) in trade accounts payable	for increase (decrease) in trade accounts payable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	practice: IAS 7 20 a
ifrs-full	AdjustmentsFc	r XndruaasieD ,ecrea debit	asedjúlstanderstad for increase (decrease) in trade and other payables	Arbjukstynahless for increase (decrease) in trade and other payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other	common practice: IAS 7 20

				payables; Profit (loss)]	
ifrs-full	AdjustmentsFc	r Kndremstedn Oth	PolinvitrimentA ri	siAgfirstmPatsag	eOffine
		debit	for increase in other provisions arising from passage of time	for increases in other provisions arising from the passage of time to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Other provisions [member]]	practice: IAS 7 20
ifrs-full	AdjustmentsFc	r Xntareattilox pens debit	Adjustments for interest expense	Adjustments for interest expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest expense; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFo	r Xnthreatilon c,ome credit	Adjustments for interest income	Adjustments for interest income expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest income; Profit (loss)]	common practice: IAS 7 20

ifrs-full	AdjustmentsForKatsestanins	On Adjpstak t fNo		common
	debit	for losses (gains) on disposal of non-current assets	for losses (gains) on disposal of non-current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Non- current assets; Profit (loss)]	practice: IAS 7 14
ifrs-full	AdjustmentsFor &rdwiations , debit	Adjustments for provisions	Adjustments for provisions to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Provisions; Profit (loss)]	common practice: IAS 7 20 b
ifrs-full	AdjustmentsFor R choracide Pro debit	fit Adjss stments to reconcile profit (loss)	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	disclosure: IAS 7 20
ifrs-full	AdjustmentsForReconcilePro	fit Adjss4tbstrats t to reconcile profit (loss) [abstract]		
ifrs-full	AdjustmentsFor Xhdureataisen dPa debit	ayr Adjuts tments for share- based payments	Adjustments for share- based payments to reconcile profit (loss) to net cash flow from	common practice: IAS 7 20 b

(used in) operating activities. [Refer: Profit (loss)] AdjustmentsForXInddistributedProfitsSoffAesusciatesljustments ifrs-full common practice: IAS credit for for undistributed undistributed 7 20 b profits of profits of associates associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Profit (loss)] ifrs-full AdjustmentsForKInddisttiiboutedProfitsSoffantestmentsedFoordsingEquityMethod credit for for practice: IAS undistributed undistributed 7 20 profits of profits of investments investments accounted for accounted using equity for using method the equity method to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investments accounted for using equity method; Profit (loss)] ifrs-full AdjustmentsForXudiceallisedForeigdFustinangeLosseigGainesnts common debit for unrealised for unrealised practice: IAS foreign foreign 7 20 b exchange exchange losses (gains) losses (gains) to reconcile profit (loss) to net cash

				flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full		debit	to reconcile profit (loss) other than changes in working capital	Chajusts InWork other than changes in working capital, to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentTo	C X ri j xitgAtmoun debit	tsRggnogateUnde adjustment to carrying amounts of investments reported under previous GAAP	rPhrevious (MAA) of aggregate adjustments to the carrying amounts reported under previous GAAP of investments in subsidiaries, joint ventures or associates in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsidiaries [member];	Pdisclosure: IFRS 1 31 c

ifrs-full	AdjustmentTo	/findamadate tCons	eAsljstRtineMeas		
			to mid-market consensus price, measurement input [member]	stands for an adjustment to mid-market consensus price, used as a measurement input.	IFRS 13 B36 c
ifrs-full	AdjustmentToI	P ið filtIrøtisfi grProdebit	efedjinstrfibat eD profit (loss) for preference share dividends	vidjunds nent to profit (loss) for preference share dividends to calculate profit (loss) attributable to ordinary equity holders of the parent entity. [Refer: Preference shares [member]; Profit (loss)]	example: IAS 33 Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive Example), example: IAS 33 70 a
ifrs-full	Administrative	E X phrnat ion, debit	Administrative expenses	The amount of expenses that the entity classifies as being administrative.	example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vi
ifrs-full	Advances	X instant, credit	Advances received	The amount of payments received for goods or services to be provided in the future.	common practice: IAS 1 55
ifrs-full	AdvertisingExj	pðín de rration, debit	Advertising expense	The amount of expense	common practice: IAS 1 112 c

arising from advertising. ifrs-full IFRS 1 30 b adjustment stands for to carrying the aggregate adjustment to amounts reported the carrying under amounts previous reported GAAP under [member] previous GAAP. [Refer: Carrying amount [member]; Previous GAAP [member]] AggregateContinueimbAndDischAtgguegattperationsistenebeber ifrs-full disclosure: continuing IFRS 5 stands for the Presentation and aggregate of discontinued continuing and operations Disclosure and [member] discontinued operations. [Refer: Discontinued operations [member]; Continuing operations [member]] ifrs-full AggregateDifferencesButtweenFaugerburgAtInitialRecoggitegatAndiAchosurtDeterminedUsingValuation difference difference IFRS 7 28 b between between the fair value fair value at initial at initial recognition recognition and the and transaction transaction price yet to be price for recognised in financial profit or loss instruments that is yet to be recognised in profit or loss. [Refer: Financial instruments,

				class [member]]	
ifrs-full	AggregatedInd	i nidunt)ey Immato	e Agletessactat esN individually immaterial associates [member]	Ehibenember stands for the aggregation of associates that are individually immaterial. [Refer: Associates [member]]	disclosure: IFRS 12 21 c ii, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9, disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	AggregatedInd	i vidnælty Immato	efagBugatessCo individually immaterial business combinations [member]	nfibisations den stands for the aggregation of business combinations that are individually immaterial. [Refer: Business combinations [member]]	n dies closure: IFRS 3 B65
ifrs-full	AggregatedInd	i nidmiðley Immato	erfældoigaWedhtur individually immaterial joint ventures [member]	estimiter ber stands for the aggregation of joint ventures that are individually immaterial. [Refer: Joint ventures [member]]	disclosure: IFRS 12 21 c i, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9, disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	AggregatedMe	asnenenboen tMem	bAggregated measurement [member]	This member stands for all types of measurement. It also represents the standard value for the "Measurement" axis if no other member is used.	disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a

ifrs-full	AggregatedTimeRandsMembe		This member	disclosure:
		time bands [member]	stands for aggregated time bands. It also represents the standard value for the "Maturity" axis if no other member is used.	IAS 1 61, disclosure: IFRS 15 120 b i, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 B35, disclosure: IFRS 7 23B a
ifrs-full	AggregateNotSignifikantIndiv	id age Assats Or C cash- generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	ashige meenibegU stands for the aggregate of cash- generating units for which the amount of goodwill or intangible assets with indefinite useful lives is not significant. [Refer: Cash- generating units [member]; Goodwill; Intangible assets other than goodwill]	ndtissMosadver IAS 36 135

ifrs-full	AggregateOf	FaineahbesMemb	eAggregate of fair values [member]	This member stands for the aggregate of fair values. It also represents the standard value for the "Fair value as deemed cost" axis if no other member is used.	disclosure: IFRS 1 30 a
ifrs-full	AgriculturalP	rodniæByGroup	A xig ricultural produce by group [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	common practice: IAS 41 46 b ii
ifrs-full	AgriculturalP	ro dnææ6e oupMe	m bgr icultural produce, group [member]	This member stands for all agricultural produce when disaggregated by group. It also represents the standard value for the "Agricultural produce by group" axis if no other member is used. [Refer: Current agricultural produce]	common practice: IAS 41 46 b ii
ifrs-full	Aircraft	X instant, debit	Aircraft	The amount of property, plant and equipment representing aircraft used	example: IAS 16 37 e

			in the entity's operations.	
ifrs-full	AircraftMember	Aircraft [member]	This member stands for a class of property, plant and equipment representing aircraft used in entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 e
ifrs-full	AirportLanding Rights&f ember	Airport landing rights [member]	This member stands for airport landing rights.	common practice: IAS 38 119
ifrs-full	AllLevelsOfFairWahula&Hierarch	y Mielerbei s of fair value hierarchy [member]	This member stands for all levels of the fair value hierarchy. It also represents the standard value for the "Levels of fair value hierarchy" axis if no other member is used.	disclosure: IAS 19 142, disclosure: IFRS 13 93 b
ifrs-full	AllOtherSegmentsMbmber	All other segments [member]	This member stands for business activities and operating segments that are not reportable.	disclosure: IFRS 15 115, disclosure: IFRS 8 16
ifrs-full	AllowanceAccoXinitFstatOr,editL credit	oAsteo@animanci. account for credit losses of financial assets	alPassetsnount of an allowance account used to record impairments	disclosure: IFRS 7 16 – Expiry date 2021-01-01

to financial assets due to credit losses. [Refer: Financial assets] ifrs-full AllowanceForCnechtbessesMen4bleowance This member common for credit stands for an practice: IAS losses allowance 12 81 g [member] account used to record impairments to financial assets due to credit losses. ifrs-full AllYearsOfInsurannel@laimMenAbleryears of This member disclosure: insurance stands for IFRS 17 130 claim all years of – Effective 2021-01-01 [member] the insurance claims. It also represents the standard value for the "Years of insurance claim" axis if no other member is used. AmortisationAssetsReactognisedAnononCisatsoncurFedeToObtainOrHistellSorteractsWithCustomers ifrs-full IFRS 15 128 debit amount of assets recognised amortisation b from costs for assets incurred recognised to obtain from the or fulfil costs incurred contracts with to obtain or fulfil customers contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Amortisation expense] ifrs-full AmortisationDeXechechAicquisitionGostisAtiisingHibenInsuranceCexatmactes: credit deferred amount of IFRS 4

		costs arising from insurance contracts	of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts; Depreciation and amortisation expense; Types of insurance contracts [member]]	Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
AmortisationE		Amortisation expense	The amount of	common practice: IAS
			amortisation expense. Amortisation is the systematic allocation of depreciable amounts of intangible assets over their useful lives.	1 112 c
AmortisationIn	tXngibhtiossets(disclosure: IAS 38 118 e
		assets other than goodwill	amortisation of intangible assets other than goodwill. [Refer: Depreciation and amortisation expense;	vi
		AmortisationExXedscation, debit AmortisationIntXinglibhtiossets()	AmortisationExXeducation, debit Amortisation expense AmortisationIntXngibati/sesetsOffmerGibisaGiooo,drintangible assets other	insurance contractscosts arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts; Depreciation and amortisation expense; Types of insurance contracts [member]]AmortisationEx Kedsea tion, debitAmortisation expense; Types of insurance contracts [member]]AmortisationIntXngibhariossetsO AmortisationIntXngibhariossetsO their useful lives.Amortisation expenseAmortisationIntXngibhariossetsO assets other than goodwill assets other than goodwill assets other than goodwill. [Refer: Depreciation amortisation assets other than goodwill. [Refer: Depreciation amortisation

				other than goodwill]	
ifrs-full	AmortisationM	[∉ehxo dIntangible	Assets Other The method, intangible assets other than good will	affGeodwill amortisation method used for intangible assets other than goodwill with finite useful lives. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	disclosure: IAS 38 118 b
ifrs-full		debit	of losses (gains) arising on buying reinsurance	vTitgReinsurance amount of amortisation of deferred losses (gains) arising from the purchase of reinsurance. [Refer: Depreciation and amortisation expense; Gains (losses) recognised in profit or loss on buying reinsurance]	IFRS 4 37 b ii – Expiry date 2021-01-01
ifrs-full	AmortisationR	a Ælxfxi ngibleAs duration	sets Othis a Floan C rate, intangible assets other than good will	doutwill amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 a

ifrs-full	AmountByWh			Sdisidarse:umentsMitigateMaximur
		which credit	by which	IFRS 7 9 b
		derivatives	credit	
		or similar	derivatives	
		instruments	or similar	
		related to	instruments	
		financial	related to	
		assets	financial	
		designated	assets	
		as measured at fair value	designated as measured	
			at fair value	
		through profit or	through	
		loss mitigate	profit or	
		maximum	loss mitigate	
		exposure to	maximum	
		credit risk	exposure	
			to credit	
			risk. [Refer:	
			Loans and	
			receivables;	
			Credit risk	
			[member];	
			Derivatives	
			[member];	
			Maximum	
			exposure to	
			credit risk;	
			Financial	
			assets]	
ifrs-full	AmountByWh			ed Gresonilar Instruments Mitigate Max
		which credit	by which	IFRS 79b-
		derivatives	credit	Expiry date
		or similar	derivatives	2021-01-01
		instruments	or similar	
		related to	instruments	
		loans or	related to	
		receivables	loans or	
		mitigate	receivables	
		maximum	mitigate	
		exposure to	maximum	
		credit risk	exposure	
			to credit	
			risk. [Refer: Loans and	
			receivables;	
			Credit risk	
			[member];	
			Maximum	
			evnosure to	
			exposure to credit risk;	

				Derivatives [member]]	
ifrs-full	AmountByWh	i %iRregaha ţoryD debit	efamalAtcount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	TidditaBalancteH by which a regulatory deferral account credit balance has been reduced because it is no longer fully reversible. [Refer: Regulatory deferral account credit balances]	aslibeto Ruduced Because It Is No Longe IFRS 14 36
ifrs-full	AmountByWh	i ‰Regaht ţoryD credit	eAmalAtcountI by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	VehitBalancet Ha by which a regulatory deferral account debit balance has been reduced because it is no longer fully recoverable. [Refer: Regulatory deferral account debit	sdlischtRadercedBecauseItIsNoLonger IFRS 14 36
ifrs-full	AmountByWh	i &hlihsitssif tęcove debit	rabheoAuntobyntEx which unit's recoverable amount exceeds its carrying amount	balances] cEbdsItsOantyin by which a cash- generating unit's (group of units') recoverable amount exceeds its carrying amount. [Refer: Carrying amount [member]; Cash- generating	glAsukosnte: IAS 36 134 f i, disclosure: IAS 36 135 e i

				units [member]]		
ifrs-full	AmountByWh	i X.ValueAssig n	eATroburytAssum which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	pThon Most fihan by which value that has been assigned to a key assumption must change in order for a unit's recoverable amount to be equal to its carrying amount. [Refer: Carrying amount [member]]	gdisuOoslentForUni IAS 36 134 f iii, disclosure: IAS 36 135 e iii	tsRecoverableAmc
ifrs-full	AmountIncurre	a AB ghinatiityrF, or P debit	røxiisiumOfKeyN incurred by entity for provision of key management personnel services provided by separate management entity	EhagementPer incurred by the entity for provision of key management personnel services that are provided by a separate management entity. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]]	sdinod(ServicesPro	ovidedBySeparate!
ifrs-full	AmountOfRec	l ð Sölfi cattikom s Or	Changest off rese reclassification or changes in presentation		disclosure: IAS 1 41 b	

in its financial statements. ifrs-full AmountPresented th Oathien Comparison it ve Incom ER a hised at tDerbisolgisition IFRS 7 10 d presented presented in other in other comprehensive comprehensive income income that was realised at derecognition realised at of financial derecognition liability of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income] ifrs-full AmountReclass KieldFatim Profit Onhouse ToOther Cherapreduents ive this close Applying Overlay Approach IFRS 4 35D debit reclassified reclassified a – Effective from profit or from profit or loss to other loss to other on first comprehensive comprehensive application of IFRS 9 income income when applying applying overlay the overlay approach approach, presented as a separate line item in profit or loss. ifrs-full AmountReclass Xi dd Fatim Profit Onhouss ToOther Cherquire brens ive this close Applying Overlay Approach debit reclassified reclassified IFRS 4 39L f from profit or i – Effective from profit or loss to other loss to other on first comprehensive comprehensive application of IFRS 9 income income applying relating overlay to newly approach, designated financial newly designated assets financial applying the overlay assets approach. ifrs-full AmountReclass Xield Fat Other CoAmpactmensive In concentration of the State State of the State o credit reclassified recognised IFRS 4 35D b-Effective to other in other comprehensive comprehensive on first

income from income on application of profit or loss reclassification IFRS 9 from profit applying overlay or loss when approach, applying before tax the overlay approach, before tax. [Refer: Other comprehensive income] ifrs-full AmountReclass Xield Fat Other CoAmpacing nsive In concentration Profit Clisc loss Applying Overlay Approach reclassified recognised IFRS 4 35D credit to other in other b – Effective comprehensive comprehensive on first income from income on application of profit or loss reclassification IFRS 9 applying from profit overlay or loss when approach, net applying the overlay of tax approach, net of tax. [Refer: Other comprehensive income] ifrs-full AmountRecogn X edilst Wither ConApreductions ive Incoline Aundo Auntum ulisted distributive Relating To Noncurren credit recognised recognised IFRS 5 38, in other in other example: comprehensive comprehensive IFRS 5 income and income and Example 12 accumulated accumulated in equity in equity, relating to relating to non-current non-current assets or assets or disposal disposal groups held groups held for sale for sale. [Refer: Noncurrent assets or disposal groups classified as held for sale; Other reserves; Other comprehensive income; Disposal groups

				classified as held for sale [member]]	
ifrs-full	AmountRecog	n isedib OtherCo	nApreduentsiveInc recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	stands for a component	
ifrs-full	AmountRemov	v ðd Elumat Re tserve debit		removed from reserve of cash flow hedges and included in the initial cost or other carrying amount	edibuloitintCostOrOtherCarryingAmo IFRS 9 6.5.11 d i, disclosure: IFRS 7 24E a

				cash flow hedges]	
ifrs-full	A m avm tD am av	MIT and Dam and	AfClants a Le Va		ulimple Provin Cranso de Aradia alas de dia I
111 S-1 011	Amountkemov	debit	removed	removed	ntisodysBussisSpreadsAndIncludedInI IFRS 9 6.5.16
		ucon	from reserve	from reserve	11 KS 9 0.5.10
			of change	of change	
			in value	in value	
			of foreign	of foreign	
			currency	currency	
			basis spreads	basis spreads	
			and included	and included	
			in initial	in the initial	
			cost or other	cost or other	
			carrying	carrying	
			amount	amount	
			of non-	of a non-	
			financial asset	financial asset	
			(liability)	(liability)	
			or firm commitment	or a firm commitment	
			for which fair	for which fair	
			value hedge	value hedge	
			accounting is	accounting	
			applied	is applied.	
			"ppneu	[Refer:	
				Reserve	
				of change	
				in value	
				of foreign	
				currency	
				basis spreads]	
ifrs-full	AmountRemov	Al Eurorat Renger ve	Øf6bantgeInVa		chischosOffEorwardContractsAndIncl
		debit	removed	removed	IFRS 9 6.5.16
			from reserve	from reserve	
			of change	of change	
			in value	in value	
			of forward	of forward	
			elements	elements	
			of forward contracts and	of forward contracts and	
			included in	included in	
			initial cost or	the initial	
			other carrying	cost or other	
			amount	carrying	
			of non-	amount	
			financial asset	of a non-	
			(liability)	financial asset	
			or firm	(liability)	
			commitment	or a firm	
			for which fair	commitment	
			value hedge	for which fair	
			ł	value hedge	

		accounting is applied	accounting is applied. [Refer: Reserve of change in value of forward elements of forward contracts]	
ifrs-full	AmountRemove Al Europat Reserve	Afabian teeInVa	lude farme walu	OisOptions:AndIncludedInInitialCos
	debit	removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non- financial asset (liability) or firm commitment for which fair value hedge accounting is applied	removed from reserve of change in value of time value of options and included in the initial cost or other carrying amount	IFR\$ 9 6.5.15 b i
			options]	
ifrs-full	AmountReporteXIdPratition,rLo debit	sAppolyingIFRS reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	SPFinancialAsso reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	tificolWshitchOverlayApproachIsAppl IFRS 4 39L d i – Effective on first application of IFRS 9
ifrs-full	AmountsArisin g kismInsuranc	eContunttsAxis arising from insurance	The axis of a table defines the	common practice: IFRS 4

			contracts [axis]	relationship between the domain members or categories in the table and the line items or concepts that complete the table.	Disclosure – Expiry date 2021-01-01
ifrs-full	AmountsIncurr	• Modefatied Acq	uAsinticumCostsAr	isting Finone as euro	auxacompheracts
		debit	incurred, deferred acquisition costs arising from insurance contracts	in deferred acquisition costs arising from insurance contracts resulting from amounts of those costs incurred. [Refer: Deferred acquisition costs arising from insurance contracts]	IFRS 4 IG39 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	AmounteDayah	NGn Dant and T	Anipatan	offthæcastWithita So	dim Driff DS17
	Amountsrayau	credit	payable on demand that arise from contracts within scope of IFRS 17	payable on demand that arise from contracts within the scope of IFRS 17.	IFRS 17 132 c – Effective 2021-01-01
ifrs-full	AmountsPayab	IXRiekttadParty	Amsautits ns payable, related party transactions	The amounts payable resulting from related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 20, disclosure: IAS 24 18 b
ifrs-full	AmountsPayab	l&TioiFransfereel credit	ARhsp ectOfTra amounts payable to transferee in respect of	n FfurrandAssets payable to the transferee in respect of transferred financial	disclosure: IFRS 7 42E d

				assets other than the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets]	
ifrs-full	AmountsRecei	iv XbileRaht ţedPar debit	rty firansastions receivable, related party transactions	The amounts receivable resulting from related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 20, disclosure: IAS 24 18 b
ifrs-full	AmountsRecog	gnisedAsOfAcqu	u AsitionDa teFor recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	EachMajorClass	sOfAssetsAcquiredAndLiabilitiesAs
ifrs-full	AmountsRecog		recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	dSkep arately/Fsron recognised for transaction recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer:	ndAsaquissiiteonOfAssetsAndAssumpti IFRS 3 B64 1 iii

				Business combinations [member]]	
ifrs-full	AmountsRemo	Wed Fincentio Equity	AndAuditstedAg	gailmstafianioWatsie	AffsirlosuiælAssetsOnReclassification
		debit	removed	removed	IFRS 9 5.6.5
				from equity	
			and adjusted	and adjusted	
			against fair	against the	
			value of	fair value	
			financial	of financial	
			assets on	assets on	
			reclassification	reclassification	
			out of	out of the	
				fair value	
				through other	
				comprehensive	
			income	income	
			measurement	measurement	
			category,	category,	
			before tax	before tax.	
				[Refer:	
				Financial	
				assets]	
ifrs-full	AmountsRemo	wedfincentriderquity	And Audits ted A	allustation value	disidosuiælAssetsOnReclassification
		debit		removed	IFRS 9 5.6.5
			from equity	from equity	
			and adjusted	and adjusted	
			against fair	against the	
			value of	fair value	
			financial	of financial	
			assets on	assets on	
				reclassification	
			out of	out of the	
			fair value	fair value	
			through other	through other	
				comprehensive	
			income	income	
			measurement	measurement	
			category, net	category, net	
			oftax	of tax. [Refer:	
				Financial	
				assets]	
ifrs-full	AmountsRemo	wed Finantion guity	AndburtsdedIn	Cahevangountsun	tostimeancialAssetLiabilityWhos
		debit	removed	removed from	
			from equity	equity and	– Expiry date
			and included	included in	2021-01-01
		1	in carrying	the initial	
			amount	cost or other	
				cost or other	
			amount of non-	cost or other carrying	
			amount of non-	cost or other carrying	

			whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, before tax. [Refer: Carrying amount [member]]	
ifrs-full	AmountsSubje	c KTinFstafnt çeable credit	Massent setting, subject to enforceable master netting arrangement or similar agreement not set off against financial assets	that are subject to an enforceable master netting arrangement	SitisidarAgeeementNotSetOffAgainst IFRS 7 13C d
ifrs-full	AmountsSubje	ctToEnforceable	MaxterNetting, subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]	ArrangementOr	SimilarAgreementNotSetOffAgainst
ifrs-full	AmountsSubje	cXTörfsnántçeable debit	MaxeenWetting, subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	that are subject to an enforceable master netting arrangement or similar	SdisdarAgeeementNotSetOffAgainst IFRS 7 13C d

				off against financial liabilities. [Refer: Financial liabilities]	
ifrs-full	AmountsSubje	ctToEnforceable	e MasserNettingA subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]	ArrangementOrS	SimilarAgreementNotSetOffAgainst
ifrs-full	AmountThatW	oxildHawiaBeenF debit	that would have been reclassified from profit or loss to other	nPhefittOoluotssTo that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de- designated from the overlay approach.	offitetoclimenprehensiveIncomeApply: IFRS 4 39L f ii – Effective on first application of IFRS 9
ifrs-full	AmountThatW	oxildHataviaBeenF debit	ReportedInProfit that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	that would have been reported in profit or loss for financial assets to which the overlay	IdistRecurAppliedFinancialAssetsTo' IFRS 4 39L d ii – Effective on first application of IFRS 9
ifrs-full	AnalysisOfAge	e QA fi hkond ialAss	setsiElipstiArePast of age of financial assets that are past due but	DueBystNotImp of the age of financial assets that are past due but not impaired.	adiisdlosure: IFRS 7 37 a – Expiry date 2021-01-01

			not impaired [text block]	[Refer: Financial assets]	
ifrs-full	AnalysisOfCre	ditEtxlpkoxakre sUs	iAglakteinalCreater of credit exposures using external credit grading system [text block]	difforadingSyste disclosure of an analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]	neExplateatory IFRS 7 IG23 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	AnalysisOfCre	dit Ætx lplosak resUs	iAglatysisalCred of credit exposures using internal credit grading system [text block]	itChreadingSysten disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit grades [member]]	ndxapiphatory IFRS 7 IG23 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	AnalysisOfFin	atexitabAxsestetsTha	tAmelyslisviduall of financial assets that are individually determined to be impaired [text block]	yDeateysisinedTo of financial assets that are individually determined to be impaired, including the factors that the entity considered when determining that they are impaired. [Refer: Financial assets]	Risistolpained IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	AnalysisOfInc	omeAndExpens	eAbalyasis of income		

and expense [abstract] ifrs-full Announcement Of Plabero Discontinue Operation Meisnbermber example: IAS 10 22 b of plan to stands for the discontinue announcement operation of a plan to [member] discontinue an operation. ifrs-full AnnouncingOr GoennbencingImplementationOf WlajsorRestbecturingMaterbleAS 10²² e stands for or commencing announcing implementationor of major commencing restructuring implementation [member] of major restructuring. The ifrs-full ApplicableTax RX t&X Applicable disclosure: applicable IAS 12 81 c ii duration tax rate income tax rate. ifrs-full AreaOfLandUseXIEXXAigstaulturArea of land The area of common used for land used for practice: IAS agriculture agriculture by 41 46 b i the entity. ifrs-full AssetbackedDeWimstannentsHeAdset-The amount common debit backed debt of debt practice: IAS instruments instruments 1 112 c held held that are backed by underlying assets. [Refer: Debt instruments held] ifrs-full This member AssetbackedFinancinbesMemberAsset-backed example: IFRS 12 B23 financings stands for [member] asset-backed b financings. ifrs-full AssetbackedSecXiritistsAmountOosstetButeldEdFaTilveahueOutiPlanAessetsple: IAS debit securities, securities that 19 142 g amount are backed by contributed to underlying fair value of assets contribute to plan assets the fair value of defined benefit plan assets. [Refer:

Plan assets,

ifrs-full	AssetRecognis	e XFionsfEarpt ected debit	Reisseursement recognised for expected reimbursement contingent liabilities in business combination	of assets that have been ,recognised for the expected reimbursement of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Expected reimbursement contingent		Combination
				liabilities in business combination; Business combinations [member]]		
ifrs-full	AssetRecognis	eXFinisFarptected) debit	Reissetursement recognised for expected reimbursement other provisions	of assets that have been	IAS 37 85 c	
ifrs-full	Assets	X instant, debit	Assets	The amount of a present economic resource controlled by the entity	disclosure: IAS 1 55, disclosure: IFRS 13 93 a, disclosure: IFRS 13 93	

as a result of

included in disposal b, disclosure:

past events. IFRS 13 93 Economic e, disclosure: resource is a IFRS 8 28 c, right that has disclosure: the potential **IFRS 8 23** to produce economic benefits. ifrs-full AssetsAbstract Assets [abstract] ifrs-full The axis AssetsAndLiabiditiesAxis Assets and disclosure: liabilities of a table IAS 1 125 [axis] defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full AssetsAndLiabiditiesClassifiedAssetsEndSaleAstie axis disclosure: liabilities IFRS 5 38 of a table classified as defines the held for sale relationship [axis] between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full disclosure: AssetsAndLiabilities6dassifiedAssetetklandSaleMeinsbeember liabilities stands for **IFRS 5 38** classified as assets and held for sale liabilities that [member] are classified as held for sale. [Refer: Non-current assets held for sale [member]; Liabilities

groups classified as held for sale; Disposal groups classified as held for sale [member]] ifrs-full AssetsAndLiabilitiesMember This member disclosure: Assets and liabilities stands for IAS 1 125 [member] assets and liabilities. It also represents the standard value for the "Assets and liabilities" axis if no other member is used. [Refer: Assets; Liabilities] ifrs-full AssetsAndLiabihitiesDevtClassifiesSetsHeidForSaleisIenebeber disclosure: liabilities not **IFRS 5 38** stands for classified as assets and held for sale liabilities [member] that are not classified as held for sale. It also represents the standard value for the "Assets and liabilities classified as held for sale" axis if no other member is used. [Refer: Noncurrent assets held for sale [member]; Liabilities included in disposal groups classified as held for

ifrs-full	AssetsAndReg	ulkationsyaDutferral. debit	A &ssetstDa bitBa regulatory deferral account debit balances	sale; Disposal groups classified as held for sale [member]] alEheæmount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit	disclosure: IFRS 14 21
				balances]	
ifrs-full	AssetsArisingF	iðárinfstæpiltyration debit	Hossets dEvaluat arising from exploration for and evaluation of mineral resources	ionophilic and the search of assets arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	edixaleesure: IFRS 6 24 b
ifrs-full	AssetsArisingF	rXrinIstsuntanceC debit	ohtsatts arising from insurance contracts	The amount of recognised assets arising from insurance	disclosure: IFRS 4 37 b – Expiry date 2021-01-01

contracts. [Refer: Types of insurance contracts [member]] ifrs-full AssetsHeldAsCXI liatstantPermittedoThaBerSoldOrREpdeciaged Altrea kwadloesure: debit held of collateral IFRS 7 15 a permitted to held that is be sold or permitted to repledged be sold or in absence repledged in of default the absence by owner of of default by collateral, at the owner of fair value the collateral. [Refer: At fair value [member]] ifrs-full AssetsHeldToHadgebearbilitiesArissietgFredhFinaFloringActibeitieseMambler. to hedge stands for IAS 7 C liabilities Reconciliation assets held arising from to hedge of liabilities financing liabilities arising from activities arising from financing [member] financing activities, activities. example: IAS 744C [Refer: Assets; Liabilities arising from financing activities] ifrs-full AssetsLessCurr&nthstabilities Assets less The amount common debit current of assets less practice: IAS liabilities the amount 1 55 of current liabilities. ifrs-full AssetsLessCurrentLiabilitiesAbAtspacets less current liabilities [abstract] ifrs-full AssetsLiabilitiesOffBearetfitPlan Assets The amount disclosure: credit (liabilities) of of assets of IAS 26 35 a a retirement benefit plan benefit plan less liabilities other than the actuarial present value of promised

				retirement benefits.	
ifrs-full	AssetsObtained	dX instant, debit	Assets obtained by taking possession of collateral or calling on other credit enhancements	The amount of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]]	disclosure: IFRS 7 38 a
ifrs-full	AssetsOfBenef	ĩ Đ lians tant, debit	Assets of benefit plan	The amount of assets held by retirement benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 26 35 a i
ifrs-full	AssetsOtherTh				ndissekoAuquiredOrDisposed2013
		debit	than cash or cash equivalents in subsidiary or businesses acquired or disposed	of assets, other than cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	IAS 7 40 d
ifrs-full	AssetsRecogni	s&dfirstantf,ostsT debit	oObstatisnOrFulfi recognised from costs to obtain or fulfil contracts with customers	Constants With 0 of assets recognised from the costs to obtain or fulfil contracts with customers. The costs	C distologust e: IFRS 15 128 a

				to obtain a contract with a customer are the incremental costs of obtaining the contract that the entity would not have incurred if the contract had not been obtained. The costs to fulfil a contract with a customer are the costs that relate directly to a contract or to an anticipated contract that the entity can specifically identify.	
ifrs-full	AssetsRecogni	s &dIn∯atit tysFin debit	aAsialStatement recognised in entity's financial statements in relation to structured entities	sTihR elationmToS of assets recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]	t distløsdF antities IFRS 12 29 a
ifrs-full	AssetsSoldOrR	ĕµlindsgændtAsCol debit	late that the tair Va sold or repledged in absence of default by owner of collateral, at fair value		disclosure: IFRS 7 15 b

ifrs-full	AssetsThatEntitXGostant,esT debit	that entity continues to recognise	the owner of the collateral. [Refer: At fair value [member]] The amount of transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	disclosure: IFRS 7 42D e
ifrs-full	AssetsThatEntitXGostant,esT			
	debit	that entity continues to recognise to extent of continuing involvement	of transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]	IFRS 7 42D f
ifrs-full	AssetsToWhichXiġnsifacatntR debit	est rActiots Apply to which significant restrictions apply	The amount in the consolidated financial statements of the assets of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to access or use the assets.	disclosure: IFRS 12 13 c
ifrs-full	AssetsTransferr&dToSttiortu	red Enstsieites AtTime	e Cliffer ænns fermt,	disclosure:
	credit	transferred	at the time	IFRS 12 27 c

			to structured entities, at time of transfer	of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structured entities [member]]	1
ifrs-full	AssetsUnderIn	sXrainstentontrac	ts AssdRainsler an	cEboatnaatalssu	ækample:
		debit	insurance contracts and reinsurance contracts issued	of assets under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	IAS 1 55 – Expiry date 2021-01-01, example: IFRS 4 IG20 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	AssetsUnderRe	eiXsimstane,Cedeo debit	dAssets under reinsurance ceded	The amount of assets under reinsurance contracts in which the entity is the policyholder.	example: IAS 1 55 – Expiry date 2021-01-01, example: IFRS 4 IG20 c – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	AssetsWithSig	n Minnett Ritsk Of N	Atemited Audithstm	eFibeWithoinntNext	Fiisabaiakyear
		debit	significant risk of material adjustments within next financial year	of assets subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.	IAS 1 125 b

ifrs-full	AssociatedLiab	Xitiestāha ‡Entit	AssociatesToR	e Toberraisse ount	disclosure:
		credit	liabilities that entity continues to recognise	of liabilities associated with transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	IFRS 7 42D e
ifrs-full		credit	liabilities that entity continues to recognise to extent of continuing involvement	of liabilities associated with transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]	ndf960cosmtneruingInvolvement IFRS 7 42D f
ifrs-full	AssociatesMen	n b æmber	Associates [member]	This member stands for the entities over which the investor has significant influence.	disclosure: IAS 24 19 d, disclosure: IAS 27 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 39J a – Expiry date 2021-01-01
ifrs-full	AtCostMember	rmember	At cost [member]	This member stands for measurement based on cost.	disclosure: IAS 40 32A, disclosure: IAS 41 50,

ifrs-full	AtCostOrInAct	conclatibeerWithIF	RSI kow/idminFai accordance with IFRS 16 within fair value model [member]	Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, when applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other IFRSs. rVhiserMendedMe stands for measurement based on cost or IFRS 16 when the fair value model is generally used by the entity to	disclosure: IAS 41 55 ethibelosure: IAS 40 78
				a class of assets. [Refer: At cost [member]]	
ifrs-full	AtFairValueMe	e mbe nber	At fair value [member]	This member stands for measurement based on fair value. Fair value is the price that would be received to sell an asset	disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a

				or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	
ifrs-full	AuditorsRemu	n &ratuoa tion, debit	Auditor's remuneration	The amount of fees paid or payable to the entity's auditors.	common practice: IAS 1 112 c
ifrs-full	AuditorsRemu	nerationAbstrac	tAuditor's remuneration [abstract]		
ifrs-full	AuditorsRemu	n &rahiwantFom Aud debit	it Sudvioe 'ss remuneration for audit services	The amount of fees paid or payable to the entity's auditors for auditing services.	common practice: IAS 1 112 c
ifrs-full	AuditorsRemu	n ăratiuoantFrom Otho debit	erSudvioe'ss remuneration for other services	The amount of fees paid or payable to the entity's auditors for services that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 112 c
ifrs-full	AuditorsRemu	n <mark>&ratioontfrom</mark> TaxS debit	Servititesr's remuneration for tax services	The amount of fees paid or payable to the entity's auditors for tax services.	common practice: IAS 1 112 c
ifrs-full	AuthorisedCap	i Xilciotannt itmen credit	tsBubNritContra capital commitments but not contracted for	of capital commitments that have	common practice: IAS 1 112 c

authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments] ifrs-full AvailableforsaleFinancialAssets Avastable-forsale financial assets [abstract] AverageEffectiv&TiasRate ifrs-full The tax disclosure: Average credit IAS 12 81 c ii effective tax expense rate (income) divided by the accounting profit. [Refer: Accounting profit] ifrs-full The average AverageForeign **E**x**X** MangeRate Average common duration foreign exchange practice: IAS exchange rate rate used by 1 112 c the entity. Exchange rate is the ratio of exchange for two currencies. ifrs-full AverageNumber Of Manployees Average The average common practice: IAS number of number of duration employees personnel 1 112 c employed by the entity during a period. ifrs-full AveragePriceOfXIXI ingstastrunAeverage price The average disclosure: of hedging price of a IFRS 7 23B b instrument hedging instrument. [Refer: Hedging instruments [member]] ifrs-full AverageRateOf Nex SinghtstnumAnterage rate The average disclosure: of hedging rate of a IFRS 7 23B b instrument hedging instrument.

				[Refer: Hedging instruments [member]]	
ifrs-full	BalancesOnCu	r ænnAtærø untsF credit	r dial@nsts mers on current accounts from customers	The amount of balances in customers' current accounts held by the entity.	common practice: IAS 1 112 c
ifrs-full	BalancesOnDe	nXainuHDanptositsF credit	r Balanses mers on demand deposits from customers	The amount of balances in customers' demand deposits held by the entity.	common practice: IAS 1 112 c
ifrs-full	BalancesOnOt	n ðriðæpansi tsFron credit	n Balatome rs on other deposits from customers	The amount of balances in customers' deposit accounts held by the entity that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 112 c
ifrs-full	BalancesOnTer	T XDeștasit sFron credit	Bakinnessrs on term deposits from customers	The amount of balances in customers' term deposits held by the entity.	common practice: IAS 1 112 c
ifrs-full	BalancesWithE	að fiknsstant, debit	Balances with banks	The amount of cash balances held at banks.	common practice: IAS 7 45
ifrs-full	BankAcceptan	c&Ai sssta nt, debit	Bank acceptance assets	The amount of bank acceptances recognised as assets.	common practice: IAS 1 55
ifrs-full	BankAcceptan	c&Liinstiditties credit	Bank acceptance liabilities	The amount of bank acceptances recognised as liabilities.	common practice: IAS 1 55

ifrs-full	BankAndSimila X	C harztio n, ebit	Bank and similar	The amount of bank	common practice: IAS
		con	charges	and similar charges recognised by the entity as an expense.	1 112 c
ifrs-full	BankBalancesAX	Cienstand Banks	BaekThanMand	-	econsitaon
		ebit	balances at central banks other than mandatory reserve deposits	of bank balances held at central banks other than mandatory reserve deposits. [Refer: Mandatory reserve deposits at central banks]	practice: IAS 1 112 c
ifrs-full	BankBorrowing X	Un stize tyunted redit	Bashi Flows borrowings, undiscounted cash flows	The amount of contractual undiscounted cash flows in relation to bank borrowings. [Refer: Borrowings]	example: IFRS 7 B11D, example: IFRS 7 IG31A
ifrs-full	BankDebtInstru x a	h enssåht]d ebit	Bank debt instruments held	The amount of debt instruments held by the entity that were issued by a bank. [Refer: Debt instruments held]	common practice: IAS 1 112 c
ifrs-full	BankingArrangða d€	n iersta©l assifie ebit	DAIserashEquiv banking arrangements, classified as cash equivalents	alents classification of cash equivalents representing banking arrangements that the entity does not separately	common practice: IAS 7 45

		disclose in the same statement or note. [Refer: Cash equivalents]
ifrs-full	BankOverdrafts Klinsst a credit	inddAsCashaniquivalentsThe amount that has been withdrawn from an account in excess of existing cash balances. This is considered a short-term extension of credit by the bank. [Refer: Cash and cash equivalents]common practice: IAS 7 45
ifrs-full	BasicAndDilute MFX Mi duratic	
ifrs-full	BasicAndDiluteXEXX duratic	ngsLoss RarsikarnfromC datsinuangOperationsmon n diluted diluted practice: IAS earnings earnings 1 85 (loss) per (loss) per share from share from continuing continuing operations operations. [Refer: Basic and diluted earnings (loss) per share]

ifrs-full	BasicAndDilut			BatsiniangOper:	atdistsbuschtedingNetMovementInReg
	,	duration	diluted	diluted	IFRS 14 26
			earnings	earnings	
	,			(loss) per	
			share from	share from	
	,		continuing	continuing	
	,			operations	
	,			that include	
	,		movement	the net	
	,		0 5	movement	
	,		deferral	in regulatory	
	,		account	deferral	
	,		balances and	account	
	,			balances	
	,		in related	and the net	
	,			movement	
	,			in related	
	,			deferred tax.	
	,		1	[Refer: Basic	
	,		1	and diluted	
			1	earnings	
	,			(loss) per	
				share; Net	
				movement	
	1			in regulatory	
				deferral	
	1			account	
				balances	
				related to	
				profit or	
	1			loss and net	
	,			movement	
	,		1	in related	
	,		1	deferred tax;	
	,		1	Continuing	
	,		1	operations	
			ļ	[member]]	
ifrs-full	BasicAndDilut	teXEXX ingsLoss			
	,		diluted	diluted	practice: IAS
			earnings	earnings	1 85
			(loss) per	(loss) per	
	,		share from	share from	
	,		discontinued	discontinued	
	,		operations	operations.	
	,		1	[Refer: Basic	
	,		1	and diluted	
			1	earnings	
	,			(loss) per	
	ļ		[]	share]	
	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		D : 1: 1.10	THE LET IN ALL TO
ifrs-full	BasicAndDilut	extExamingsLoss	BarsikaredromL	BasictancedOp	editiciosIrreludingNetMovementInR

			earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic and diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]]	
ifrs-full	BasicAndDilut	extExiXingsLoss duration	ParSilvare i hclud diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	iBgNict Molveme diluted earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic and diluted	ndlødlegutetoryDeferralAccountBala IFRS 14 26

earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax] ifrs-full BasicAndDilutedEarningsPerSlBassicbestchct diluted earnings per share [abstract] ifrs-full BasicEarningsLXsXPXrShare disclosure: Basic The amount duration of profit IAS 33 66 earnings (loss) per (loss) share attributable to ordinary equity holders of the parent entity (the numerator) divided by the weighted average number of ordinary shares outstanding during the period (the denominator). ifrs-full BasicEarningsLXsXPXrShareFroBreSontinuingOpErastions disclosure: duration earnings earnings IAS 33 66 (loss) per (loss) per share from share from continuing continuing operations operations. [Refer: Basic earnings (loss) per share; Continuing operations [member]]

ifrs-full	BasicEarnings	LXxsXPXxrShareFr	BasimtinuingC	RastionsIncluc	didgNktMce.ementInRegulatoryDefe
ifrs-full	BasicEarningsi	LASMArShareFro	oBreSigntinuingO earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account	di dgNktMre vementInRegulatoryDefi
ifrs-full	BasicEarningsl	LXsXXrShareFro	o Bd9is continued earnings (loss) per share from discontinued operations	dBperations earnings (loss) per share from discontinued operations. [Refer: Basic earnings (loss) per share; Discontinued operations [member]]	disclosure: IAS 33 68
ifrs-full	BasicEarnings	LXsXXxrShareFro duration	o Bd9is continued earnings (loss) per	d Bpsia tionsInclu earnings (loss) per	ludisgNatMovementInRegulatoryDe IFRS 14 26

			share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]]	
ifrs-full	BasicEarnings				odisOlefsurelAccountBalancesAndNe
		duration	earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory	IFRS 14 26

				deferral account balances related to profit or loss and net movement in related deferred tax]	
ifrs-full	BasicEarnings	PerShareAbstrac	tBasic earnings per share [abstract]		
ifrs-full	BasisForAttrib	uttingRevenuesF	ionsEriptionalCu of basis for attributing revenues from external customers to individual countries	stomersToIndiv description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]	i dixdlôount ries IFRS 8 33 a
ifrs-full	BearerBiologic	a h&asbt aMemb	eBearer biological assets [member]	This member stands for bearer biological assets. Bearer biological assets are those other than consumable biological assets. [Refer: Biological assets; Consumable biological assets [member]]	example: IAS 41 43
ifrs-full	BearerPlants	X instant, debit	Bearer plants	The amount of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a)	example: IAS 16 37 i

				is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment]	
ifrs-full	BearerPlantsM	emmetrenber	Bearer plants [member]	This member stands for a class of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer:	example: IAS 16 37 i

				Property, plant and equipment]		
ifrs-full	BenefitsPaidOr	r Paylabh tion, debit	Benefits paid or payable	The amount of benefits paid or payable for retirement benefit plans.	disclosure: IAS 26 35 b v	
ifrs-full	BestEstimateA	t Xciqistaitt onDat debit	td82£C ostinactual at acquisition date of contractual cash flows not expected to be collected for acquired receivables	Cash blast vs NotE estimate at acquisition date of contractual cash flows not expected to be collected for receivables acquired in business combinations. [Refer: Business combinations [member]]	ExtipacitaxiifoBeCo IFRS 3 B64 h iii	ollectedForAcquired
ifrs-full	BiologicalAsse	et X instant, debit	Biological assets	The amount of living animals or plants recognised as assets.	disclosure: IAS 1 54 f, disclosure: IAS 41 50, example: IAS 41 43	·
ifrs-full	BiologicalAsse	et arægeð de mber	Biological assets, age [member]	This member stands for all biological assets when disaggregated by age. It also represents the standard value for the "Biological assets by age" axis if no other member is used. [Refer: Biological assets]	example: IAS 41 43	

ifrs-full	BiologicalAssetaxixis	Biological assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	common practice: IAS 41 50
ifrs-full	BiologicalAsset sRiy AgeAxis	Biological assets by age [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 41 43
ifrs-full	BiologicalAsset sRiy GroupAxi	s Biological assets by group [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 41 41
ifrs-full	BiologicalAsseta£iyTypeAxis	Biological assets by type [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts	example: IAS 41 43

that complete the table. ifrs-full This member BiologicalAssets Group Member Biological disclosure: stands for all IAS 41 41 assets, group [member] biological assets when disaggregated by group. It also represents the standard value for the "Biological assets by group" axis if no other member is used. [Refer: Biological assets] ifrs-full Biological This member BiologicalAssets Menther common stands practice: IAS assets 41 50 [member] for living animals or plants. It also represents the standard value for the "Biological assets" axis if no other member is used. ifrs-full BiologicalAsset&PlestgedAsSecBriologicalabilitiEse amount disclosure: debit assets of biological IAS 41 49 a pledged as assets security for pledged as liabilities security for liabilities. [Refer: Biological assets] ifrs-full example: IAS BiologicalAssets Serpe Member Biological This member 41 43 assets, type stands for all [member] biological assets when disaggregated by type. It also represents the standard

value for the "Biological assets by type" axis if no other member is used. [Refer: **Biological** assets] ifrs-full BiologicalAsset SWinstae Title Is Restrice ecal The amount disclosure: debit assets whose of biological IAS 41 49 a title is assets whose restricted title is restricted. [Refer: Biological assets] ifrs-full BondsIssued X instant, Bonds issued The amount common credit of bonds practice: IAS issued by the 1 112 c entity. ifrs-full BondsIssuedUn&iscotantedCashBbmds issued, The amount example: credit undiscounted of contractual IFRS 7 B11D, cash flows undiscounted example: cash flows IFRS 7 in relation to IG31A bonds issued. [Refer: Bonds issued] ifrs-full BorrowingCostsAbstract Borrowing costs [abstract] ifrs-full BorrowingCostsCalpitatlised Borrowing The amount disclosure: of interest IAS 23 26 a costs capitalised and other costs that an entity incurs in connection with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and

				which form part of the cost of that asset.	
ifrs-full	BorrowingCost	ts Xndurae idon	Borrowing costs incurred	The amount of interest and other costs that an entity incurs in connection with the borrowing of funds.	common practice: IAS 1 112 c
ifrs-full	BorrowingCost	s R dcwgtiine ,dAs debit	Haperoseing costs recognised as expense	The amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are recognised as an expense.	common practice: IAS 1 112 c
ifrs-full	Borrowings	X instant, credit	Borrowings	The amount of outstanding funds that the entity is obligated to repay.	common practice: IAS 1 55
ifrs-full	BorrowingsAb	stract	Borrowings [abstract]		
ifrs-full	BorrowingsAd	i Wet No Xenit Test Ann ten	eStRatePlasis, adjustment to interest rate basis	The adjustment to the basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsBy	Maaninse Axis	Borrowings by name [axis]	The axis of a table defines the relationship between the domain	common practice: IFRS 7 7

			members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	BorrowingsBy	Borrowings by name [member]	This member stands for all borrowings when disaggregated by name. It also represents the standard value for the "Borrowings by name" axis if no other member is used. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsByTypeAbstract	Borrowings, by type [abstract]		
ifrs-full	BorrowingsInter&SXRAtionstant	Borrowings, interest rate	The interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsIntetextRateBasis	Borrowings, interest rate basis	The basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsMattexity	Borrowings, maturity	The maturity of borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsOriginxtlCurrency	Borrowings, original currency	The currency in which the borrowings are	common practice: IFRS 7 7

denominated.

[Refer:

[Refer: Borrowings] ifrs-full BorrowingsRec&ginistadA,sOfAcBoistitiongate The amount common recognised as recognised credit practice: of acquisition as of the IFRS 3 B64 i acquisition date date for borrowings assumed in a business combination. [Refer: Borrowings; Business combinations [member]] BottomOfRangerMembber ifrs-full Bottom This member example: of range stands for the IFRS¹³ [member] bottom of a IE63, example: range. IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: ÎFRS 77 ifrs-full X instant, example: IAS BrandNames Brand names The amount debit of intangible 38 119 a assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise.

				Intangible assets other than goodwill]	
ifrs-full	BrandNamesM	'endnaber	Brand names [member]	This member stands for a class of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 a
ifrs-full	BroadcastingR	ightsMember	Broadcasting rights [member]	This member stands for broadcasting rights.	common practice: IAS 38 119
ifrs-full	BrokerageFeeF	Xp duse tion, debit	Brokerage fee expense	The amount of expense recognised for brokerage fees charged to the entity.	common practice: IAS 1 112 c
ifrs-full	BrokerageFeeI	nXodmeration, credit	Brokerage fee income	The amount of income recognised for brokerage fees charged by the entity.	common practice: IAS 1 112 c
ifrs-full	Buildings	X instant, debit	Buildings	The amount of property, plant and equipment representing depreciable	common practice: IAS 16 37

			buildings and similar structures for use in operations. [Refer: Property, plant and equipment]	
ifrs-full	BuildingsMembænember	Buildings [member]	This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	BusinessCombi natis onsAxis	Business combinations [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 3 B64
ifrs-full	BusinessCombinatinheMembe	rBusiness combinations [member]	This member stands for transactions or other events in which an acquirer obtains control of one or more businesses. Transactions sometimes	disclosure: IFRS 3 B64

referred to as "true mergers" or "mergers of equals" are also business combinations as that term is used in IFRS 3. ifrs-full CancellationOf TreasuratiShares Cancellation The amount common credit of treasury of treasury practice: IAS shares stock 1 106 d cancelled during the period. [Refer: Treasury shares] ifrs-full CapitalCommitiXeintstant, Capital The amount common credit commitments of future practice: IAS 1 112 c capital expenditures that the entity is committed to make. ifrs-full CapitalCommitmentsAbstract Capital commitments [abstract] ifrs-full Capitalisation Rate Measuremen Capitalisation This member example: IFRS¹³93 rate, stands for a measurement capitalisation d. example: rate used as a IFRS 13 IE63 input [member] measurement input. ifrs-full Capitalisation Rate XXBorrowing Capitalisation of Capitalisation disclosure: IAS 23 26 b duration rate of average of borrowing interest and other costs costs eligible for that an entity capitalisation incurs in connection with the borrowing of funds applicable to the borrowings of the entity that are

				outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. [Refer: Weighted average [member]; Borrowings]	
ifrs-full	CapitalisedDev	ehapnben tExper	ditpitMismber development expenditure [member]	This member stands for a class of intangible assets arising from development expenditure capitalised before the start of commercial production or use. An intangible asset shall only be recognised if the entity can demonstrate all of the following: (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (b) its intention to complete the intangible asset and use or sell it; (c)	common practice: IAS 38 119

its ability to use or sell the intangible asset; (d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate 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 of the intangible asset; (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (f) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

ifrs-full	CapitalRedemp	tXoinRstaaet,ve credit	Capital redemption reserve	A component of equity representing the reserve for the redemption of the entity's own shares.	common practice: IAS 1 55
ifrs-full	CapitalRedem	otion Rloserve Me	r flæp ital redemption reserve [member]	This member stands for a component of equity representing the reserve for the redemption of the entity's own shares.	common practice: IAS 1 108
ifrs-full	CapitalRequire	n acis tsAxis	Capital requirements [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 136
ifrs-full	CapitalRequire	mæntsið Ærmber	Capital requirements [member]	This member stands for capital requirements that the entity is subject to. It also represents the standard value for the "Capital requirements" axis if no other member is used.	disclosure: IAS 1 136
ifrs-full	CapitalReserve	X instant, credit	Capital reserve	A component of equity representing	common practice: IAS 1 55

				the capital reserves.	
ifrs-full	CapitalReservelM		Capital reserve [member]	This member stands for a component of equity representing capital reserves.	common practice: IAS 1 108
ifrs-full	CarryingAmount	xis cumulatedI	DepneyciiagionAn	dittisationAndI	ndjiaidlowanteAndGrossCarryingAmour
			amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 16 73 d, disclosure: IAS 16 73 e, disclosure: IAS 38 118 c, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 c, disclosure: IAS 40 79 d, disclosure: IAS 41 50, disclosure: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H, disclosure: IFRS 7 35I, common practice: IFRS 7 1G29 – Expiry date 2021-01-01, common practice: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	CarryingAmount		Carrying amount [member]	This member stands for the amount at which an asset is recognised in the statement of financial	disclosure: IAS 16 73 e, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 d,

				position (after deducting any accumulated depreciation or amortisation and accumulated impairment losses). It also represents the standard value for the "Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount" axis if no other member is used. [Refer: Depreciation and amortisation expense; Impairment loss]	disclosure: IAS 41 50, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H, disclosure: IFRS 7 35I, example: IFRS 7 IG29 a – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	Cash	X instant, debit	Cash	The amount of cash on hand and demand deposits. [Refer: Cash on hand]	common practice: IAS 7 45
ifrs-full	CashAbstract		Cash [abstract]		
ifrs-full	CashAdvances	AndlucatinsFirom debit	Redate dParties advances and loans from related parties	The cash inflow from advances and loans from related parties. [Refer: Related parties [member];	common practice: IAS 7 17

				Advances received]	
ifrs-full	CashAdvances	Ύndliπatnsi Made credit	TotshherParties advances and loans made to other parties, classified as investing activities	Classifind Austinv of cash advances and loans made to other parties (other than advances and loans made by a financial institution), classified as investing activities.	esstiang,Alectiv/AŭSs 716 e
ifrs-full	CashAdvances	Ψndlurætnisi Made credit	TorsblatedPartie advances and loans made to related parties	es The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]	common practice: IAS 7 16
ifrs-full	CashAndBank	BallamstessAtCent debit	r aläsindus d bank balances at central banks	The amount of cash and bank balances held at central banks.	common practice: IAS 1 55
ifrs-full	CashAndCashE	Eğui vstæmt ,s debit	Cash and cash equivalents	The amount of cash on hand and demand deposits, along with short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in	disclosure: IAS 1 54 i, disclosure: IAS 7 45, disclosure: IFRS 12 B13 a

		value. [Refer: Cash; Cash equivalents]	
ifrs-full	Catsh and cash equivalents [abstract]		
ifrs-full	and cash equivalents, amount contributed to fair value of plan assets	cash and cash equivalents contribute to the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]]	19 142 a
ifrs-full	GrashAsPartOfI and cash equivalents classified as part of disposal group held for sale	DispessationmupH of cash and cash equivalents that are classified as a part of a disposal group held for sale. [Refer: Cash and cash equivalents; Disposal groups classified as held for sale [member]]	elchiftionSale practice: IAS 7 45
ifrs-full	By EntityUnava and cash equivalents held by entity unavailable for use by group	ilablecfiorUseBy of significant cash and cash equivalent balances held by the entity that are not available for use by the group.	discip sure: IAS 7 48

[Refer: Cash and cash equivalents] ifrs-full CashAndCashE&uivatlamtsIfDiffershtFromStateTifertfoffuntnciadProsition practice: IAS debit and cash of cash equivalents if and cash 7 4 5 different from equivalents in statement the statement of cash of financial flows when position different from the amount of cash and cash equivalents in the statement of financial position. [Refer: Cash and cash equivalents] ifrs-full CashAndCashEquivalentsIfDiffeashtFromStatementOfFinancialPositionAbstract and cash equivalents if different from statement of financial position [abstract] ifrs-full CashAndCashE&udvarhtintsInSubSidstaryOrBusinEsteesAccountedOthSispected2013 debit and cash of cash IAS 7 40 c equivalents and cash in subsidiary equivalents in or businesses subsidiaries acquired or or other disposed businesses over which control is obtained or lost. [Refer: Subsidiaries [member]; Cash and cash equivalents] ifrs-full CashAndCashE&uivatæmtsRecograsbdAsOfAcqTilseteonDate common debit and cash recognised practice: equivalents as of the IFRS 3 B64 i recognised as acquisition of acquisition date for cash date and cash equivalents

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				acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]	
ifrs-full	CashCollateral	P Xeidgstdßt ubject [*] debit	IOEstforceableN collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	of cash collateral pledged that is subject to an enforceable master netting	rangemplentOrSimilarAgreementNotS IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full	CashCollateral	Réd eistad ßubjec credit	t CaEn forceable collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	of cash collateral received that is subject to an enforceable master netting	Exaggification IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full	CashEquivalen	t张 instant, debit	Cash equivalents	The amount of short-term, highly liquid investments that are readily convertible	common practice: IAS 7 45

			to known amounts of cash and that are subject to an insignificant risk of changes in value.	
ifrs-full	CashEquivalentsAbstract	Cash equivalents [abstract]		
ifrs-full	CashFlowHedgesAbstract	Cash flow hedges [abstract]		
ifrs-full	CashFlowHedg esMicheb er	Cash flow hedges [member]	This member stands for hedges of the exposure to variability in cash flows that (a) are attributable to a particular risk associated with a recognised asset or liability (such as all or some future interest payments on variable rate debt) or a highly probable forecast transaction; and (b) could affect profit or loss. [Refer: Hedges [member]]	disclosure: IAS 39 86 b, disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C
ifrs-full	CashFlowsFromContinuin	gAnd Disk continued flows from continuing and discontinued	OperationsAbstr	act

			operations [abstract]		
ifrs-full	CashFlowsFrom	n X.dsingf@a ntro debit	OffshltSidia ries from losing control of subsidiaries or other businesses, classified as investing activities	OFOthgerestees cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]	selisClossifiedAsInvestingActivities IAS 7 39
ifrs-full	CashFlowsFrom	m UdedātiDe crea debit	senstrensed from (used in) decrease (increase) in restricted cash and cash equivalents	stFlutect(ShshAnd inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	Cashfiqn ivalents practice: IAS 7 16
ifrs-full	CashFlowsFrom	nXUdedātiDecrea debit	SchstrehselnSho from (used in) decrease (increase) in short-term deposits and investments	pfftheractl3heposits inflow (outflow) due to a decrease (increase) in short-term deposits and investments.	Acodiments practice: IAS 7 16
ifrs-full	CashFlowsFrom	nXUdedātībnplor debit	atostForAndEva flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	A Liacion(D) fMine flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources after the entity has	r dißelssure esClassifiedAsInvestingA IFRS 6 24 b

				obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as investing activities.	
ifrs-full	Cashriowsrfol	mogedanishpior debit	flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as operating activities.	rdiRclsosureesClassifiedAsOperating/ IFRS 6 24 b
ifrs-full	CashFlowsFro	n Udedāti biņanc debit	i ngAletfleivie s from (used	The cash flows from (used in)	disclosure: IAS 7 10,

			in) financing activities	financing activities, which are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.	disclosure: IAS 7 50 d
ifrs-full	CashFlowsFro	mUsedInFinanc	ifgAttflotiesAb from (used in) financing activities [abstract]	stract	
ifrs-full	CashFlowsFro	n XUdedāti bīņanc debit	ingAletfloitiesCo from (used in) financing activities, continuing operations	nfine ing Operati flows from (used in) the entity's financing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]	adisclosure: IFRS 5 33 c
ifrs-full	CashFlowsFro	n Udedåti binanc debit	ingaaktfloitiesDis from (used in) financing activities, discontinued operations	ChrticastdOpers flows from (used in) the entity's financing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used	atlisæstosure: IFRS 5 33 c

				in) financing activities]	
ifrs-full	CashElowsEro	Widedatihmreas	e DastrekselsnCu	riene Rastowing	common
		debit	from (used in) increase (decrease) in current borrowings	inflow (outflow) due to an increase (decrease) in current borrowings. [Refer: Current borrowings]	practice: IAS 7 17
ifrs-full	CashFlowsFro	n Udedåtibnc reas debit	eShsDflerating from (used in) increases in operating capacity	applacing gregate amount of cash flows that represent increases in the entity's ability to execute operating activities (for example, measured by units of output per day).	example: IAS 7 50 c
ifrs-full	CashFlowsFrom	n XUdexdåtibns ,urar debit	Ceashrfflanots from (used in) insurance contracts	The cash flows from (used in) insurance contracts. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	CashFlowsFrom	n XUdedåtib nyesti debit	n G Astifilities from (used in) investing activities	The cash flows from (used in) investing activities, which are the acquisition and disposal of long- term assets and other investments not included	disclosure: IAS 7 10, disclosure: IAS 7 50 d

			in cash equivalents.	
ifrs-full	CashFlowsFromUsedInInvest	in Gasttiflities Ab from (used in) investing activities [abstract]	stract	
ifrs-full	CashFlowsFronXUdedatibnyest debit	ing astriflitives Con from (used in) investing activities, continuing operations	flincing@peration flows from (used in) the entity's investing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]	ndissclosure: IFRS 5 33 c
ifrs-full	CashFlowsFromUdedatibmyest debit	ingastriflitiesDis from (used in) investing activities, discontinued operations	cThtiwastlOpera flows from (used in) the entity's investing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) investing activities]	tilinslosure: IFRS 5 33 c
ifrs-full	CashFlowsFronXUdedatitMaint debit	aif Gang Operating flows from (used in) maintaining operating capacity	Chhaciggregate amount of cash flows that are required to maintain the entity's current ability to execute operating	example: IAS 7 50 c

				activities (for example, measured by units of output per day).	
ifrs-full	CashFlowsFrom	nXUdedātiOpperat	ingAttflottiess from (used in) operating activities	The cash flows from (used in) operating activities, which are the principal revenue- producing activities of the entity and other activities that are not investing or financing activities. [Refer: Revenue]	disclosure: IAS 7 10, disclosure: IAS 7 50 d
ifrs-full	CashFlowsFrom	mUsedInOperat		stract	
			from (used in) operating activities [abstract]		
ifrs-full	CashFlowsFrom	n YUdedåtiO p,erat debit	ingathetition (used in) operating activities, continuing operations	nfine ims Operati flows from (used in) the entity's operating activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) operating activities]	a tis closure: IFRS 5 33 c
ifrs-full	CashFlowsFrom			admeticanthdOpera	
		debit	from (used in) operating activities,	flows from (used in) the entity's	IFRS 5 33 c

		discontinued operations	operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities]	
ifrs-full	CashFlowsFron Weled at iOpperat	ionsch flows from (used in) operations	The cash from (used in) the entity's operations.	example: IAS 7 A Statement of cash flows for an entity other than a financial institution, example: IAS 7 20
ifrs-full	CashFlowsFromXUdedatiOpperat			
		from (used in) operations before changes in working capital	inflow (outflow) from the entity's operations before changes in working capital.	7 A Statement of cash flows for an entity other than a financial institution, common practice: IAS 7 20
ifrs-full	CashFlowsUsed Xndix pation at ion a credit	Arid Defiels pmen used in exploration and development activities	ntActivistles outflow for exploration and development activities.	common practice: IAS 7 16
ifrs-full	CashFlowsUsedXnthtationgCo debit	ofilashOffSubssidia used in obtaining control of subsidiaries or other businesses, classified as investing activities	affbsQuQtbgrfBu cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer:	s äisskest äkassifiedAsInvestingActivi IAS 7 39

				Subsidiaries [member]]	
ifrs-full	CashOnHand	X instant, debit	Cash on hand	The amount of cash held by the entity. This does not include demand deposits.	common practice: IAS 7 45
ifrs-full	CashOutflowF	o X dasas ion, credit	Cash outflow for leases	The cash outflow for leases.	disclosure: IFRS 16 53 g
ifrs-full	CashPaidLiabi	l iXiasturation Ins debit	urafiastCpatdactsA liabilities under insurance contracts and reinsurance contracts issued	fillediscurase in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts and reinsurance contracts issued]	CextnaplsIssued IFRS 4 IG37 c – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	CashPayments	F & r edit	tra Ctasto rwardCor payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	htfacts@shionCo outflow for futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the payments are classified as financing activities.	ntxaartsplandISWsapContractsClassified 7 16 g

ifrs-full	CashReceiptsF	r&ndEmaticeCont	racatshoreweindt©o	nFilmetse0ptionC	oetractslendssvapContractsClassifie
	1	debit	from futures contracts,	inflow from futures	7 16 h
			forward	contracts,	
			contracts,	forward	
			option	contracts,	
			contracts	option	
			and swap	contracts	
			contracts,	and swap	
			classified	contracts	
			as investing	except when	
			activities	the contracts	
				are held	
				for dealing or trading	
				purposes or	
				the receipts	
				are classified	
				as financing	
				activities.	
ifrs-full	CashReceiptsF	rXnolReationnent	OffastivancesAn	d EbensaMa deTo	OtkenPaltickCSassifiedAsInvestingA
		debit	receipts from	inflow from	7 16 f
			repayment of	the repayment	
			advances and	of advances	
			loans made to	and loans	
			other parties,	made to other	
			classified	parties (other	
			as investing	than advances	
			activities	and loans of	
				a financial institution),	
				classified	
				as investing	
				activities.	
ifrs-full	CashPagaintsE	rXnalD parties and	Off Astherances An		Parlamenting
1115-1UII	Cashkeceipisr	r&ndReptayment debit	receipts from	inflow from	practice: IAS
			repayment of	repayment	7 16
			advances and	to the entity	
			loans made to	of loans and	
			related parties	advances	
				made to	
				related	
				parties.	
				[Refer:	
				Related	
				parties	
				parties [member]]	
ifrs-full	CashRepayme	ntXQ1fAatvan.ces/		parties [member]] (FlacectiSh rties	common
ifrs-full	CashRepayme	n X@fiAativan cesA credit	repayments of	parties [member]] (FlacedRa rties outflow for	practice: IAS
ifrs-full	CashRepayme			parties [member]] (FlacectiSh rties	

			loans from related parties	and loans from related parties. [Refer: Related parties [member]; Advances received]	
ifrs-full	CashTransferre	eℜ instant, credit	Cash transferred	The fair value, at acquisition date, of cash transferred as consideration in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f i
ifrs-full	CategoriesOfA	saxtsRecognise	dEategOristsToC of assets recognised from costs to obtain or fulfil contracts with customers [axis]	OffhinQuikulfilCo of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	odisadosWithCustomersAxis IFRS 15 128 a
ifrs-full	CategoriesOfA	ssutsRoarognise	dEatogorists ToC of assets recognised from costs to obtain or fulfil contracts with customers [member]		o disadosWith CustomersMember IFRS 15 128 a

			from costs to obtain or fulfil contracts with customers" axis if no other member is used. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	CategoriesOfCurrentFinancial	ASattgobistract of current financial assets [abstract]		
ifrs-full	CategoriesOfCurrentFinancial	Gatilgiories bstr of current financial liabilities [abstract]	act	
ifrs-full	CategoriesOfFinancialAssetsA	USatago ries of financial assets [abstract]		
ifrs-full	CategoriesOfFi naziis ialAssetsA	xfategories of financial assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 8
ifrs-full	CategoriesOfFinancialLiabiliti	e CAlegrant s of financial liabilities [abstract]		
ifrs-full	CategoriesOfFi aans ialLiabiliti	eCAteisories of financial liabilities [axis]	The axis of a table defines the relationship	disclosure: IFRS 7 8

between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full CategoriesOfNoncurrentFinancatesseties befract non-current financial assets [abstract] ifrs-full CategoriesOfNoncurrentFinancalLegbrittsesAbstract non-current financial liabilities [abstract] The axis ifrs-full CategoriesOfRedatisdPartiesAxiCategories of disclosure: of a table IAS 24 19 related parties defines the [axis] relationship between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full ChangeInAmouXtRucatgonisedFdrPcreasquisitionDefeirrerEaseAsstisclosure: debit IAS 12 81 j (decrease) (decrease) in amount in a prerecognised acquisition for predeferred tax acquisition asset of the deferred tax acquirer as a result of asset a business combination that changes the probability of realising the asset by the acquirer. [Refer: Deferred tax assets;

			Business combinations [member]]		
ifrs-full	ChangeInValueOfForeignCurr	reficience of the second secon	dsAbstract		
ifrs-full	ChangeInValueOfForwardEler	mehtsogff forward value of forward elements of forward contracts [abstract]	IContractsAbstr	act	
ifrs-full	ChangeInValueOfTimeValueO	Df Olpainges Adostrative value of time value of options [abstract]	2t		
ifrs-full	ChangesInAggregateDifferenc	aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]			nountDeterminedUs
ifrs-full	ChangesInAllowanceAccount	Folloanglets in sses allowance account for credit losses of financial assets [abstract]	OfFinancialAss	etsAbstract	
ifrs-full	ChangesInBiologidaltAtisets debit	Increase (decrease) in biological assets	The increase (decrease) in biological assets. [Refer: Biological assets]	disclosure: IAS 41 50	
ifrs-full	ChangesInBiologicalAssetsAb	bs @han ges in biological			

		assets [abstract]		
ifrs-full	ChangesInContingentLiabi	litie Recongressed contingent liabilities recognised in business combination [abstract]	BusinessCombi	nationAbstract
ifrs-full	ChangesInDeferredAcquisi	tion Costs ges sing Findeferred acquisition costs arising from insurance contracts [abstract]	romInsuranceCo	ontractsAbstract
ifrs-full	ChangesInDeferredTaxLiab	oility Anangeb stract in deferred tax liability (asset) [abstract]		
ifrs-full	ChangesInEquit¥ duration, credit	Increase (decrease) in equity	The increase (decrease) in equity. [Refer: Equity]	disclosure: IAS 1 106 d
ifrs-full	ChangesInEquityAbstract	Changes in equity [abstract]		
ifrs-full	ChangesInExpotenteToRisk	Description of changes in exposure to risk	The description of changes in the exposure to risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 c
ifrs-full	ChangesInFairValueMeasu	rem efihAssgets A bstr fair value measurement, assets [abstract]	act	

ifrs-full	ChangesInFair	ValueMeasuren	fair value fair value measurement, entity's own equity instruments [abstract]	EquityInstrume	ntsAbstract	
ifrs-full	ChangesInFair	ValueMeasuren	diblanduistitiesA fair value measurement, liabilities [abstract]	bstract		
ifrs-full	ChangesInFair	ValueOfCreditE	ChatigesAbstra fair value of credit derivative [abstract]	ct		
ifrs-full	ChangesInFair	V &I det Mfron anci debit	alAcssetsAttribu (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	table TioCleasges (decrease) in the fair value of a financial asset (or group of financial assets) designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of that asset determined either: (a) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk; or (b) using an alternative method the entity	IdíseidistRéskOf IFRS 7 9 c	FinancialAssets

				believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Financial assets]	
ifrs-full	ChangesInFair	VXI deCatiFonanci			esiGcSisuitarInstruments
			(decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	(decrease) in the fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Financial assets]	IFRS 7 9 d
ifrs-full	ChangesInFair	Val de Caffon anci			edisclosditRiskOfLiability
		credit	(decrease) in fair value of financial liability, attributable to changes in credit risk of liability	(decrease) in the fair value of a financial liability that is attributable to changes in the credit risk of that liability. [Refer: Credit risk [member]]	IFRS 7 10A a, disclosure: IFRS 7 10 a – Expiry date 2021-01-01
ifrs-full	ChangesInFair	V XI deCaffi omansO debit	r Recease blesAt (decrease) in fair value	tfi betableEas Cha (decrease) in the fair value	a dgsslowûre ditRiskOfFinancialAssets IFRS 7 9 c –

			of loans or receivables, attributable to changes in credit risk of financial assets	of loans or receivables that is attributable to changes in the credit risk of the loans and receivables determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in market conditions	Expiry date 2021-01-01
ifrs-full	ChangesInFair	Val de Caffi comans O	r Recease blesRe	l Aleel Greedia Deri	valisives our Similar Instruments
			(decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	(decrease) in the fair value of credit derivatives or similar instruments related to loans or receivables.	IFRS 7 9 d – Expiry date 2021-01-01

				[Refer: Derivatives [member]]		
ifrs-full	ChangesInGoo	dwiduration, debit	Increase (decrease) in goodwill	The increase (decrease) in goodwill. [Refer: Goodwill]	disclosure: IFRS 3 B67 d	
ifrs-full	ChangesInGoo	dwillAbstract	Changes in goodwill [abstract]			
ifrs-full	ChangesInInsu	ranceContractsI	Glikengusciihiatic insurance contracts for reconciliation by components [abstract]	nByComponen	tsAbstract	
ifrs-full	ChangesInInsu	ranceContractsI	GlRenguscih iatic insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]	nByRemaining	CoverageAndIn	curredClaimsAbstrac
ifrs-full	ChangesInIntar	ıgibleAssetsAn	d Cloandgeil liA bstr intangible assets and goodwill [abstract]	act		
ifrs-full	ChangesInIntar	n ğıldırrasken şOth debit	driEheanGoodwi (decrease) in intangible assets other than goodwill	IIThe increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e	
ifrs-full	ChangesInIntar	ngibleAssetsOth	Changes cindwi intangible assets other than goodwill [abstract]	llAbstract		_

ifrs-full	ChangesInInvenXodiesOffininish	e deareals AndW	otheretecerese	example:
	debit	(increase) in inventories of finished goods and work in progress	(increase) in inventories of finished goods and work in progress. [Refer: Inventories; Current finished goods; Current work in progress]	IAS 1 102, disclosure: IAS 1 99
ifrs-full	ChangesInInvesXindentAtioperty debit	Increase (decrease) in investment property	The increase (decrease) in investment property. [Refer: Investment property]	disclosure: IAS 40 79 d, disclosure: IAS 40 76
ifrs-full	ChangesInInvestmentProperty.	At the set of the set		
ifrs-full	ChangesInLiabilitiesArisingFr	offHämgescingAc liabilities arising from financing activities [abstract]	tivitiesAbstract	
ifrs-full	ChangesInLiabilitiesUnderInst	itahangeninacts liabilities under insurance contracts and reinsurance contracts issued [abstract]	AndReinsuranc	eContractsIssued
ifrs-full	ChangesInMethtedsAndAssum	ptionstijstidInPr of changes in methods and assumptions used in preparing sensitivity analysis	ephiengSensitiv description of changes in the methods and assumptions used in preparing a sensitivity analysis for	toliActadyunie: IFRS 740 c

the types of market risk to which the entity is exposed. [Refer: Market risk [member]] ifrs-full ChangesInMethtedsUsedToMeaStersRipkion The disclosure: of changes in description IFRS 7 33 c methods used of changes in to measure methods used risk to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]] ifrs-full ChangesInNetAssetsAvailableF6HangefitsAbstract net assets available for benefits [abstract] ifrs-full ChangesInNetDefinedBenefitI net defined benefit liability (asset) [abstract] ifrs-full ChangesInNominalAmountOf CEndin Desrivative Abstract in nominal amount of credit derivative [abstract] ifrs-full ChangesInNumberOfSharesOutStandingAbstract in number of shares outstanding [abstract] ifrs-full ChangesInObjecteixtesPoliciesAnDdeScripticesForMaeagingRisk disclosure: of changes description IFRS 7 33 c in objectives, of changes policies and in objectives, processes for policies and managing risk processes for managing

				risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ChangesInOth	ei Produvistions, credit	Increase (decrease) in other provisions	The increase (decrease) in other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full	ChangesInOth	erProvisionsAbs	t Clua nges in other provisions [abstract]		
ifrs-full	ChangesInProp	o ð (tylRiatitoA nn,dE debit	q Inpmant (decrease) in property, plant and equipment	The increase (decrease) in property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 e
ifrs-full	ChangesInProj	pertyPlantAndE	q GlpangetAb stra property, plant and equipment [abstract]	ct	
ifrs-full	ChangesInReg	ulatoryDeferral.	ACbangtGirditB regulatory deferral account credit balances [abstract]	alancesAbstract	
ifrs-full	ChangesInReg	ulatoryDeferral	Acbangt9ebitBa regulatory deferral account debit balances [abstract]	alancesAbstract	
ifrs-full	ChangesInRein	nbursementRig	SAmgeacin reimbursement rights [abstract]		

ifrs-full	ChangesInReim Kutsenter		The increase	disclosure:
	debit	(decrease) in reimbursement rights, at fair value	(decrease) in the fair value of reimbursement rights. [Refer: At fair value [member]; Reimbursemen rights, at fair value]	
ifrs-full	ChangesInReinsuranceAs	ssetsA 63trang es in reinsurance assets [abstract]		
ifrs-full	ChangesInTaxRates@eFa	xLawsEhantsetOrAnn in tax rates or tax laws enacted or announced [member]	othised Mahdrer stands for changes in tax rates or tax laws enacted or announced.	example: IAS 10 22 h
ifrs-full	Characteristics (and befined	Benef (thlmastexis tics of defined benefit plans [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 b
ifrs-full	Characteristics Om Derline d	Bene ft Plans Meisthes of defined benefit plans [member]	This member stands for all defined benefit plans when disaggregated by characteristics of defined benefits plans. It also represents the standard value for the "Characteristic	example: IAS 19 138 b

				of defined benefits plans" axis if no other member is used.	
ifrs-full	CirculationRevex cr	áuthuration, redit	Circulation revenue	The amount of revenue arising from the sale of newspapers, magazines, periodicals as well as digital applications and formats. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	CircumstancesIte	zad ingToReve	Exercification of circumstances leading to reversals of inventory write-down	Ministedown description of the circumstances or events that led to the reversal of a write-down of inventories to net realisable value. [Refer: Inventories; Reversal of inventory write-down]	disclosure: IAS 2 36 g
ifrs-full	ClaimsAndBen eff	fi tsiPaitdo fetOff ebit	CelnismsanndRec benefits paid, net of reinsurance recoveries	of claims of claims and benefits paid to policyholders, net of reinsurance recoveries.	common practice: IAS 1 85
ifrs-full	ClaimsIncurred Bi	u ithitafRi çporte redit	Claims incurred but not reported	The amount of liability for insured events that have occurred but for which claims have yet not been	example: IFRS 4 IG22 c – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

				reported by policyholders.	
ifrs-full	ClaimsReported 8 3	yihktaliinety,holde edit	f Claims reported by policyholders	The amount of liability for claims reported by policyholders as the result of the occurrence of insured events. [Refer: Types of insurance contracts [member]]	example: IFRS 4 IG22 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ClassesOfAcquinei		Acquired acquired receivables [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 3 B64 h
ifrs-full	ClassesOfAcquine		Massbe rof acquired receivables [member]	This member stands for classes of receivables acquired in business combinations. It also represents the standard value for the "Classes of acquired receivables" axis if no other member is used. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h

ifrs-full	ClassesOfAssetaAixis	Classes of assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 36 126, disclosure: IAS 36 130 d ii, disclosure: IFRS 13 93, disclosure: IFRS 16 53
ifrs-full	ClassesOfAssetsMembber	Assets [member]	This member stands for a present economic resource controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the "Classes of assets" axis if no other member is used.	disclosure: IAS 36 126, disclosure: IFRS 13 93, disclosure: IFRS 16 53
ifrs-full	ClassesOfCashPaymentsAbs	tractlasses		
		of cash payments from operating activities [abstract]		
ifrs-full	ClassesOfCashReceiptsFrom	nOpelastingActivi of cash receipts from operating activities [abstract]	tiesAbstract	

ifrs-full	ClassesOfContingisntLiabilities	contingent liabilities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 37 86, disclosure: IFRS 3 B67 c
ifrs-full	ClassesOfCurrentInventoriesA	l@lasstesseAbstra of current inventories, alternative [abstract]	act	
ifrs-full	ClassesOfEmployeeBenefitsE	(pdnssesbsfract employee benefits expense [abstract]		
ifrs-full	ClassesOfEntityasOsvnEquityIn	striasserstsAxis of entity's own equity instruments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 13 93
ifrs-full	ClassesOfFinanæxikAssetsAxis	Classes of financial assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 9 7.2.34, disclosure: IFRS 17 C32 – Effective 2021-01-01, disclosure: IFRS 4 39L b – Effective on first application of IFRS 9, disclosure:

					IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	ClassesOfFinar	n aix illnstruments	Akisses of financial instruments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 36, disclosure: IFRS 7 35K, disclosure: IFRS 7 35H, disclosure: IFRS 7 35M
ifrs-full	ClassesOfFinar	n oiełfibstr uments	Membial instruments, class [member]	This member stands for aggregated classes of financial instruments. Financial instruments are contracts that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. It also represents the standard value for the "Classes of financial instruments" axis if no other member is used. [Refer: Financial assets; Financial liabilities]	disclosure: IFRS 7 36, disclosure: IFRS 7 35K, disclosure: IFRS 7 35H, disclosure: IFRS 7 35M
ifrs-full	ClassesOfFinar	n exis LiabilitiesA	Cikasses of financial	The axis of a table	disclosure: IFRS 9

		liabilities [axis]	defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	7.2.34, disclosure: IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	ClassesOfIntan guiokeAssetsAnd	Glasses los xis intangible assets and goodwill [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	common practice: IAS 38 118
ifrs-full	ClassesOfIntan gilokeAssetsOth	eCThese 606dwil intangible assets other than goodwill [axis]	IAkiesaxis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 38 118
ifrs-full	ClassesOfInventoriesAbstract	Classes of current inventories [abstract]		
ifrs-full	ClassesOfLiabilitiesAxis	Classes of liabilities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items	disclosure: IFRS 13 93

ifrs-full	ClassesOfOrdin axys	SharesAxis	Classes of ordinary shares [axis]	or concepts that complete the table. The axis of a table defines the	disclosure: IAS 33 66
				relationship between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfOtherProv	visionsAbst	adatsses of other provisions [abstract]		
ifrs-full	ClassesOfPropeatsji	3lantAndEq	upanset Affis property, plant and equipment [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 16 73
ifrs-full	ClassesOfProvi sixis	s Axis	Classes of other provisions [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 37 84
ifrs-full	ClassesOfRegu lantios	ryDeferralA	ClaustBafances regulatory deferral account	Akisaxis of a table defines the relationship	disclosure: IFRS 14 30 c, disclosure: IFRS 14 33

			balances [axis]	between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full		l latennyH∂e ferralA	regulatory deferral account balances [member]	stands for all classes (ie types of cost or income) of regulatory deferral account balances. It also represents the standard value for the "Classes of regulatory deferral account balances" axis if no other member is used. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 30 c, disclosure: IFRS 14 33
ifrs-full	ClassesOfShar	eta apital Axis	Classes of share capital [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 79 a
ifrs-full	ClassesOfShar	e dæpitæ Membe	rShare capital [member]	This member stands for	disclosure: IAS 1 79 a

				share capital of the entity. It also represents the standard value for the "Classes of share capital" axis if no other member is used.	
ifrs-full	ClassificationC)fAcumticAsHeld	FGISSSiffMatiober of assets as held for sale [member]	This member stands for classification of assets as held for sale. [Refer: Non- current assets held for sale [member]]	example: IAS 10 22 c
ifrs-full	ClosingForeigr	n Ex Mixinge fante	Closing foreign exchange rate	The spot exchange rate at the end of the reporting period. Exchange rate is the ratio of exchange for two currencies. Spot exchange rate is the exchange rate for immediate delivery.	common practice: IAS 1 112 c
ifrs-full	Commencemer	ntOctiMacjorLitiga	to the second se	aff his member stands for the commencemen of major litigation.	example: IAS 10 22 j t
ifrs-full	CommentaryB	ytkatnagementO	nSogminiaratatCas by management on significant cash and cash equivalent balances held by entity that are not	ht/htedCashEqui commentary by management on significant cash and cash equivalent balances held by the entity that are not	v alsoitiBalæ ncesHeldByEntityThatAr IAS 7 48

ifrs-full	CommercialPa	p &rsibstaet j credit	available for use by group Commercial papers issued	available for use by the group. [Refer: Cash and cash equivalents] The amount of commercial paper issued by the entity.	common practice: IAS 1 112 c
ifrs-full	Commitmentel	Arlimtaktomon	antipition	HTD imploying 1 A so	atical acura:
IIIS-IUII	Communents	credit	Or Acquisitions for development or acquisition of biological assets	amount of commitments for the development or acquisition of biological assets. [Refer: Biological assets]	IAS 41 49 b
ifrs-full	CommitmentsI	n X ehstiant ToJoin credit	nt Wernitunites nents in relation to joint ventures	The commitments that the entity has relating to its joint ventures as specified in paragraphs B18-B20 of IFRS 12. [Refer: Joint ventures [member]]	disclosure: IFRS 12 23 a
ifrs-full	Commitments	∕lădeBgtEonn ityR	eCoordPattydirtsn made by entity, related party transactions	sactions ount of related- party commitments made by the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and	example: IAS 24 21 i

			unrecognised). [Refer: Related parties [member]]	
ifrs-full	Commitments	DefinityReleants made on behalf of entity, related party transactions	Party Transauttion of related- party commitments made on behalf of the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised). [Refer: Related parties [member]]	næxample: IAS 24 21 i
ifrs-full	CommodityPricarReisslowfember	Commodity price risk [member]	This member 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 instrument will fluctuate because of changes in commodity prices. [Refer: Financial instruments, class [member]]	example: IFRS 7 IG32, example: IFRS 7 40 a

ifrs-full	Communication	n AenthNet workF	quipmentNetatib	eFhis member	common
			and network equipment [member]	stands for a class of property, plant and equipment representing communication and network equipment. [Refer: Property, plant and equipment]	practice: IAS 16 37
ifrs-full	Communication	n Kxhansi on, debit	Communicatio expense	nThe amount of expense arising from communication	common practice: IAS 1 112 c h.
ifrs-full	Compensation	KonduTratindaP,arti	e Gourl perms a difBr		
		credit	from third parties for items of property, plant and equipment that were impaired, lost or given up	amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss. [Refer: Profit (loss); Property, plant and equipment]	IAS 16 74 d
ifrs-full	ComponentsOf	Eaqisi tyAxis	Components of equity [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 106

· c c 11				
ifrs-full		of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		ssifiedToProfitOrLossBeforeTaxAbs
ifrs-full	ComponentsOfOtherCompreh	hefisinephocentsTh of other	atWillBeReclas	ssifiedToProfitOrLossNetOfTaxAbst
		comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
ifrs-full	ComponentsOfOtherCompreh	heficing to the second		eclassifiedToProfitOrLossBeforeTax
ifrs-full	ComponentsOfOtherCompreh	hefsivepocents Th of other comprehensive income that will not be reclassified to profit or		eclassifiedToProfitOrLossNetOfTaxA
		loss, net of tax [abstract]		
ifrs-full	Comprehensive Machmation, credit	Comprehensive	eThe amount of change in equity resulting from transactions and other events, other than those changes resulting from transactions with owners in their	c, disclosure: IFRS 1 32 a ii, disclosure: IFRS 1 24 b, disclosure:

			capacity as owners.	
ifrs-full	ComprehensiveIncomeAbst	ractComprehensiv income [abstract]	7e	
ifrs-full	ComprehensiveIncomeAttri	but abbaif probatisic income attributable to [abstract]		
ifrs-full	Comprehensive KichmatAntri credit	but abbair but abbair but abbair but abbair but abbair but abbair but able to non-controlling interests	trolling Interests amount of comprehensive income attributable to non- controlling interests. [Refer: Comprehensive income; Non- controlling interests]	IAS 1 81B b i
ifrs-full	Comprehensive MachmatiAstu ri credit	but aBdefiptOkensis income, attributable to owners of parent	OffParent amount of comprehensive income attributable to owners of the parent. [Refer: Comprehensive income]	IAS 1 81B b ii
ifrs-full	ComputerEquip ment®4 embe	er Computer equipment [member]	This member stands for a class of property, plant and equipment representing computer equipment. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	ComputerSoftw Xre nstant, debit	Computer software	The amount of intangible assets representing computer	example: IAS 38 119 c

ifrs-full	ComputerSoftwareMarnber	Computer software [member]	software. [Refer: Intangible assets other than goodwill] This member stands for a class of intangible assets representing computer software. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 c
ifrs-full	Concentrations	Description of concentrations of risk	The description of concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 34 c
ifrs-full	Concentrations AfR iskAxis	Concentrations of risk [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 127 – Effective 2021-01-01
ifrs-full	Concentrations Of Rinker lembe	r Concentrations of risk [member]	This member stands for the concentrations of risk. It also represents the standard value for the	disclosure: IFRS 17 127 – Effective 2021-01-01

"Concentrations of risk" axis if no other member is used ifrs-full ConfidenceLeverCorrespondingTonRedentsOfTedIneiqueOtherThansClostindenceLevelTechniqueUsed level confidence IFRS 17 119 corresponding level – Effective corresponding 2021-01-01 to results of technique to the results other than of a technique confidence other than the confidence level technique level technique used for determining used for risk determining adjustment the risk for nonadjustment financial risk for nonfinancial risk. [Refer: Risk adjustment for nonfinancial risk [member]] ifrs-full ConfidenceLeveXUXedificeDeternCineRickinAdjustnFibetForNonfinadisedBister: level used confidence IFRS 17 119 to determine level used – Effective risk to determine 2021-01-01 adjustment the risk for nonadjustment financial risk for nonfinancial risk. [Refer: Risk adjustment for nonfinancial risk [member]] ifrs-full ConsensusPricing Arhbaber Consensus This member example: pricing stands for IFRS 13 [member] a specific IE63, example: valuation technique **IFRS 13 B5** consistent with the market approach that involves analysing inputs from

				consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]]	
ifrs-full	ConsiderationF	PaXdRueactions.d	Consideration paid (received)	The amount of consideration paid or received in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]]	disclosure: IAS 7 40 a
ifrs-full	ConsolidatedA	ndSsparateFina	nCianlStditdatedts and separate financial statements [axis]	Atkies axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 27 4
ifrs-full	ConsolidatedM	lændbæber	Consolidated [member]	This member stands for the financial statements of a group in which the assets, liabilities, equity, income,	disclosure: IAS 27 4

expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. It also represents the standard value for the "Consolidated and separate financial statements" axis if no other member is used. ifrs-full ConsolidatedStracksuredEntities Consolidated The axis disclosure: structured of a table IFRS 12 entities [axis] defines the Nature of relationship the risks between associated the domain with an members or entity's categories in interests in the table and consolidated the line items structured or concepts entities that complete the table. ifrs-full ConsolidatedStruceunleelEntitiesMensbeidated This member disclosure: structured stands for IFRS 12 entities consolidated Nature of [member] structured the risks entities. A associated structured with an entity is an entity's entity that has interests in been designed consolidated so that voting structured or similar entities rights are not the dominant factor in deciding who controls the entity, such as when any voting rights

			relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	
ifrs-full	ConstantPrepay mentBa teMeas	CemstatInputM prepayment rate, measurement input [member]	efilitis member stands for the constant prepayment rate used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63
ifrs-full	ConstructionIn Pxoignstasht, debit	Construction in progress	The amount of expenditure capitalised during the construction of non- current assets that are not yet available for use. [Refer: Non-current assets]	common practice: IAS 16 37
ifrs-full	ConstructionIn Progress Member	eConstruction in progress [member]	This member stands for expenditure capitalised during the construction of items of property, plant and equipment that are not yet available for use (ie not yet in the location and condition necessary	common practice: IAS 16 37

for it to be capable of operating in the manner intended by the management). [Refer: Property, plant and equipment] ifrs-full ConsumableBiohogidadAssetsME mable This member example: IAS 41 43 biological stands for assets consumable [member] biological assets. Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. [Refer: Biological assets] ifrs-full ConsumerLoansX instant, The amount Loans to common debit consumers of consumer practice: IAS 1 112 c loans made by the entity. [Refer: Loans to consumers [member]] ifrs-full ConsumerLoanstveenbleer This member Loans to example: stands for IFRS 7 consumers loans that IG40B, [member] are made to example: individuals IFRS 76, for personal example: IFRS 7 use. IG20C ifrs-full This member ContingentConsiderationMemberontingent common consideration stands for an practice: [member] obligation of IFRS 13 94 the acquirer to transfer additional assets or

				equity interests to the former owners of an acquiree as part of the exchange for control of the acquiree if specified future events occur or conditions are met.	
ifrs-full	ContingentCor	sXderrationh,Reco	goisntiAgOnfAcq consideration recognised as of acquisition date	ulliticanDatat, at acquisition date, of contingent consideration arrangements recognised as consideration transferred in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 g i
ifrs-full	ContingentLial	o X it üeslanct urredE credit	VentingerInRel liabilities incurred in relation to interests in joint ventures	allocation and a second state of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	s thi3olostVæn tures IFRS 12 23 b
ifrs-full	ContingentLial	o Xitüeslanet yrredI credit	Relatingefiol Intelliabilities incurred in relation to interests in associates	rEstes ImAssoctiat of contingent liabilities incurred relating to the entity's interests in associates.	edisclosure: IFRS 12 23 b

[Refer: Associates [member]; Contingent liabilities [member]] ifrs-full ContingentLiabilitiener Meinember Contingent This member disclosure: liabilities stands for IAS 37 88, [member] possible disclosure: obligations IFRS 3 B67 c that arise from past events and whose existence will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the entity; or, present obligations that arise from past events but are not recognised because (a) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or (b) the amount of the obligations cannot be measured with sufficient

				reliability. It also represents the standard value for the "Classes of contingent liabilities" axis if no other member is used.	
ifrs-full	ContingentLial	oihi tiitiitiit iiti	efilanetMgenber liabilities related to joint ventures [member]	This member stands for contingent liabilities that are related to joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	example: IAS 37 88
ifrs-full	ContingentLial	p Xitüest&et ognis credit	edAsOfgentuisit liabilities recognised as of acquisition date	iohĐataount of contingent liabilities recognised as of the acquisition date in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	ContingentLial	p XitüestAnt ognis credit	edbnBinginetsCo liabilities recognised in business combination	offiberation unt of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	disclosure: IFRS 3 B67 c

			combinations [member]]	
ifrs-full	ContingentLiabilitenAbiesingFro	n Rostiegen lovm	e FilBsenstittØbl ig	atisalsMeenber
ıfrs-full	ContingentLiabritey	n loost ego by m liability arising from post- employment benefit obligations [member]	entitienedit(Defig stands for a contingent liability arising from post- employment benefit obligations. Post- employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment. [Refer: Contingent liabilities	atisotisivitember IAS 19 152
			[member]]	
ifrs-full	ContingentLiabilityFlogDecom	niconitinimm est	Tabiam And Berba	hivitatioleCb&&Member
		liability for decommissioni restoration and rehabilitation costs [member]	stands for a non-tingent liability relating to decommission restoration and rehabilitation costs. [Refer: Contingent liabilities [member]]	37 88 ing,
ifrs-full	ContingentLiabilityFlorGuaran	Competent liability for guarantees [member]	This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities	common practice: IAS 37 88

	1	I	[member];	I
			[member], Guarantees [member]]	
ifrs-full	ContinuingAndDiscontinu	iedOp CrattimsiAg is and discontinued operations [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 5 Presentation and Disclosure
ifrs-full	ContinuingInvolaxesnentIn			
		involvement in derecognised financial assets by type of instrument [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IFRS 7 B33
ifrs-full	ContinuingInvolaxesmentIn			
		involvement in derecognised financial assets by type of transfer [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IFRS 7 B33
ifrs-full	ContinuingOpe nantionlsdvl er	nber Continuing operations [member]	This member stands for components of the entity that are not discontinued operations. A component of an entity	disclosure: IFRS 5 Presentation and Disclosure

				comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. This member also represents the standard value for the "Continuing and discontinued operations" axis if no other member is used. [Refer: Discontinued operations [member]; Aggregate continuing and discontinued operations [member]]	
ifrs-full	ContractAssets	X instant, debit	Contract assets	The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer, when that right is conditioned on something other than the passage of time (for	disclosure: IFRS 15 105, disclosure: IFRS 15 116 a

				example, the entity's future performance).	
ifrs-full	ContractAssets	Abstract	Contract assets [abstract]		
ifrs-full	ContractAssets	Member	Contract assets [member]	This member stands for contract assets. [Refer: Contract assets]	disclosure: IFRS 7 35H b iii, disclosure: IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	ContractDurati	oenvAsscis	Contract duration [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 e
ifrs-full	ContractDurati	a nMahab eber	Contract duration [member]	This member stands for all durations of contracts with customers. It also represents the standard value for the "Contract duration" axis if no other member is used.	example: IFRS 15 B89 e
ifrs-full	ContractLiabili	tæsinstant, credit	Contract liabilities	The amount of an entity's obligation to transfer goods or services to a customer for which the entity has received consideration	disclosure: IFRS 15 105, disclosure: IFRS 15 116 a

				(or the amount is due) from the customer.	
ifrs-full	ContractLiabil	tiesAbstract	Contract liabilities [abstract]		
ifrs-full	ContractualAm	Aumuts Tar Be Excl	Angetdån Dei tiva		texamentEorWhichGrossCashFlowsA
		credit	amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	of contractual undiscounted cash flows in relation to contractual amounts to be exchanged in a derivative financial instrument for which gross cash flows are exchanged. [Refer: Derivatives [member]]	IFRS 7 B11D d
ifrs-full	ContractualCa	p ix al 6xtant pitmer credit	Sontractual capital commitments	The amount of capital commitments for which the entity has entered into a contract. [Refer: Capital commitments]	common practice: IAS 1 112 c
ifrs-full		n¥kniitostentşForA credit	commitments for acquisition of intangible assets	of contractual commitments for the acquisition of intangible assets.	disclosure: IAS 38 122 e
ifrs-full	ContractualCo	nXniittstentşForA credit	Commitments for acquisition of property, plant and equipment	of contractual of contractual commitments for the acquisition of property, plant and equipment.	Edisplosente: IAS 16 74 c

[Refer: Property, plant and equipment] ifrs-full ContractualServXceiAstangin Contractual The amount disclosure: of the IFRS 17 109 credit service margin contractual – Effective service 2021-01-01 margin. [Refer: Contractual service margin [member]] ifrs-full ContractualServiceMarginMem6entractual This member disclosure: service stands for a IFRS 17 101 c – Effective margin component of [member] the carrying 2021-01-01, amount of disclosure: the asset or IFRS 17 107 liability for d - Effective 2021-01-01 a group of insurance contracts representing the unearned profit the entity will recognise as it provides services under the insurance contracts in the group. ifrs-full ContractualServiventhanginNotRelantedEtatedIntractlySiBhantEnsbatedAltiSchossintiemDateToWhichModified service stands for the IFRS 17 114 margin not c – Effective contractual related to 2021-01-01 service margin not contracts that existed related to at transition contracts that date to which existed at modified the transition retrospective date to which approach or the modified fair value retrospective approach has approach (as been applied described in [member] paragraphs C6-C19 of

IFRS 17) or the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Contractual service margin [member]] ifrs-full ContractualServicent/herginRelatedToracontratesThatEvistedAtTrainsitiosnDeateToWhichFairValueApp service stands for the IFRS 17 114 margin contractual b-Effective related to service 2021-01-01 contracts margin that existed related to contracts that at transition date to which existed at fair value the transition approach has date to which been applied the fair value [member] approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Contractual service margin [member]] ifrs-full ContractualServicentharginRelatedTotacontratesThatEnistedAtTrainsitiosuFateToWhichModifiedRetu IFRS 17 114 service stands for the margin contractual a – Effective 2021-01-01 related to service contracts margin that existed related to at transition contracts that date to which existed at modified the transition date to which retrospective approach has the modified been applied retrospective [member] approach (as described in paragraphs C6-C19 of IFRS 17) has

				been applied. [Refer: Contractual service margin [member]]	
ifrs-full	ContributionsT	o ældnfay i6mploj debit	verMietriberfined to plan by employer, net defined benefit liability (asset)	Crhefidleiabalsity <i>A</i> (increase) in net defined benefit liability (asset) resulting from contributions to a defined benefit plan by the employer. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	dist losure: IAS 19 141 f
ifrs-full	ContributionsT	o X IdufAyiðha ,n Pa debit	r GciptaribsiNotiP e to plan by plan participants, net defined benefit liability (asset)	filted Becrefisteia (increase) in the net defined benefit liability (asset) resulting from contributions to a defined benefit plan by plan participants. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	bilistylAssuret: IAS 19 141 f
ifrs-full	ContributionsT	o ældundettoD efind debit	(Benefit Itiabs li to plan, net defined benefit	t FAssde crease (increase) in the net defined	disclosure: IAS 19 141 f

liability benefit (asset) liability (asset) resulting from contributions to a defined benefit plan. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]] ifrs-full ContributionsToPlanNetDefine dBeneifitliabsilityAssetAbstract to plan, net defined benefit liability (asset) [abstract] ifrs-full CopyrightsPatenXsiAstdOtherIndCstpialPolypertyRightsScenwiceAndQpprtatinASights debit of intangible 38 119 e patents and other assets representing industrial property copyrights, rights, service patents and operating and other rights industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill] ifrs-full CopyrightsPatemteAndeOtherIndCstpialBalotpertyRilplstsSenviceAndApproxingRightsMember patents stands for 38 119 e and other a class of industrial intangible assets property rights, service representing and operating copyrights, patents rights [member] and other industrial property rights, service and operating

				rights. [Refer: Intangible assets other than goodwill]	
ifrs-full	CorporateDebt	IXstinstaent ‡sHel debit	dCorporate debt instruments held	The amount of debt instruments held by the entity that were issued by a corporate entity. [Refer: Debt instruments held]	common practice: IAS 1 112 c
ifrs-full	CorporateLoan	sX instant, debit	Loans to corporate entities	The amount of corporate loans made by the entity. [Refer: Loans to corporate entities [member]]	common practice: IAS 1 112 c
ifrs-full	CorporateLoan	stMæntbær	Loans to corporate entities [member]	This member stands for loans made to corporate entities.	common practice: IAS 1 112 c, example: IFRS 7 6, example: IFRS 7 IG20C
ifrs-full	CostApproach	Maambleer	Cost approach [member]	This member stands for a valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as "current replacement cost").	example: IFRS 13 62

ifrs-full	CostOfInvento		AGEsspefiseDuri		disclosure:
		debit	inventories recognised as expense during period	of inventories recognised as an expense during the period. [Refer: Inventories]	IAS 2 36 d
ifrs-full	CostOfMercha	n Xi sæßotio n, debit	Cost of merchandise sold	The amount of merchandise that was sold during the period and recognised as an expense.	common practice: IAS 1 85
ifrs-full	CostOfPurchas	extEntergictrold debit	Cost of purchased energy sold	The amount of purchased energy that was sold during the period and recognised as an expense.	common practice: IAS 1 112 c
ifrs-full	CostOfSales	X duration, debit	Cost of sales	The amount of costs relating to expenses directly or indirectly attributed to the goods or services sold, which may include, but are not limited to, costs previously included in the measurement of inventory that has now been sold, unallocated production overheads and abnormal amounts of production	disclosure: IAS 1 99, disclosure: IAS 1 103

costs of inventories. ifrs-full CostOfSalesFootAndBieverageCost of sales, The amount common food and practice: IAS debit of cost beverage of sales 1 85 attributed to food and beverage. [Refer: Cost of sales] ifrs-full Cost of The amount common sales, hotel of cost practice: IAS debit operations of sales 185 attributed to hotel operations. [Refer: Cost of sales] ifrs-full CostOfSalesRoomDcatipancyScrostesf The amount common debit sales, room of cost practice: IAS of sales occupancy 185 attributed services to room occupancy services. [Refer: Cost of sales] ifrs-full CostsToObtain Coentrabets With Cheststaters Member his member example: obtain stands for IFRS 15 128 contracts with a category а customers of assets [member] recognised from the costs to obtain or fulfil contracts with customers representing the costs to obtain contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]

ifrs-full	Counterparties.	4axiis	Counterparties [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 B52	
ifrs-full	Counterparties	Mæntiær	Counterparties [member]	This member stands for the parties to the transaction other than the entity. It also represents the standard value for the "Counterpartie axis if no other member is used.	disclosure: IFRS 7 B52 s"	
ifrs-full	CountryOfDon	ninida Notember	Country of domicile [member]	This member stands for the country in which the entity is registered and where it has its legal address or registered office.	disclosure: IFRS 8 33 b, disclosure: IFRS 8 33 a	
ifrs-full	CountryOfInco	npontation	Country of incorporation	The country in which the entity is incorporated.	disclosure: IAS 1 138 a	
ifrs-full	CountryOfInco	npostationOfEnt	ityWihttseobnso incorporation of entity whose consolidated financial statements have been	liciatectFiintnycia in which the entity's ultimate, or any intermediate, parent, whose consolidated financial	Sliatelosent sHave IAS 27 16 a	eBeenProducedForF

		produced for public use	statements that comply with IFRSs have been produced for public use, has been incorporated. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	CountryOfIncompatationOfJoi	ntCorpertatiyoof incorporation of joint operation	The country in which a joint operation of the entity is incorporated. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a iii
ifrs-full	CountryOfIncompatationOfJoi	n tVenturg of incorporation of joint venture	The country in which a joint venture of the entity is incorporated. [Refer: Joint ventures [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii
ifrs-full	CountryOfIncompatationOrRe	sidenmetOfAfsoc incorporation of associate	iaThe country in which an associate of the entity is incorporated. [Refer: Associates [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii
ifrs-full	CountryOfInconpetationOrRe	siftenmtOfSubsic incorporation of subsidiary	in which a subsidiary of the entity is incorporated. [Refer: Subsidiaries [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 12 b, disclosure: IFRS 12 19B b
ifrs-full	CreationDateAxixis	Creation date [axis]	The axis of a table	disclosure: IAS 8 28 f i,

defines the disclosure: relationship IAS 8 29 c i, between disclosure: IAS 8 49 b i the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full CreditDerivativ&FaisValte Credit The fair value disclosure: derivative, of a credit IFRS 7 24G a debit derivative. fair value [Refer: At fair value [member]; Derivatives [member]] ifrs-full CreditDerivativeNionstanalAmouGredit The nominal disclosure: IFRS 7 24G a derivative, amount nominal of a credit amount derivative. [Refer: Derivatives [member]] ifrs-full example: CreditExposureX instant Credit The amount IFRS 7 exposure of exposure to loss IG24 a resulting Expiry date from credit 2021-01-01, risk. [Refer: example: IFRS 7 Credit risk [member]] IG25 b -Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01 ifrs-full CreditImpairmeaxOfFinancialInStructurentsAxis The axis disclosure: impairment of a table IFRS 7 35H, of financial defines the disclosure: **IFRS 7 35M** instruments relationship [axis] between the domain members or categories in the table and the line items or concepts

that complete the table. ifrs-full CreditImpairmentemberancialInstructionsMember disclosure: impairment stands for IFRS 7 35H, of financial all statuses disclosure: instruments of credit **IFRS 7 35M** [member] impairment of financial instruments. A financial instrument is creditimpaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial instrument have occurred. This member also represents the standard value for the "Credit impairment of financial instruments" axis if no other member is used. ifrs-full Creditrelated FeetAdud a timmiss of the dio medated The amount common fee and of income practice: IAS credit commission recognised 1 112 c from creditincome related fees and commissions. [Refer: Fee and commission income] CreditRiskMember ifrs-full Credit risk This member disclosure: [member] stands for IFRS 17 124 the risk that - Effective

one party to 2021-01-01, a financial disclosure: instrument IFRS 17 125 will cause - Effective 2021-01-01, a financial loss for the disclosure: IFRS 17 127 other party by failing to – Effective discharge an 2021-01-01, obligation. example: [Refer: **IFRS 7 32** Financial instruments, class [member]] ifrs-full CreditSpreadMeasurberentInputMeditbspread, This member common measurement stands for the practice: input credit spread IFRS 13 93 d [member] used as a measurement input. ifrs-full CumulativeChatedInFaint/alueKaunghatedInPfointOrLossOnSaleseOfLavestmentPropertyBetweenF credit change in cumulative IAS 40 75 f iv fair value change in recognised fair value in profit or recognised loss on sales in profit or of investment loss on sales of investment property between property pools of from a pool of assets in assets measured which the using cost model different is used into models a pool in which the fair value model is used. [Refer: Fair value model [member]; Investment property] ifrs-full CumulativeGainXdss@tibdispostCoffukativenentsThEquityInstrundistcksDesignatedAsMeasuredAtFain gain (loss) on cumulative IFRS 7 11B c credit disposal of gain (loss) on investments disposal of in equity investments instruments in equity designated instruments

ifrs-full	CumulativeGa		at fair value through other comprehensive income y Recognised InC gain (loss)	at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
			previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	gain (loss) previously recognised in other comprehensive income arising from the reclassification of financial assets out of	
ifrs-full	CumulativePre	ef&r chuæDiv ridenc		income; Financial assets at fair value through profit or loss; Other comprehensive income] dThe amount of cumulative	disclosure:

			dividends not recognised	preference dividends not recognised.	
ifrs-full	CumulativeUn	r ∛cógstisæt]Share credit	eOffnoskatsiOfAss unrecognised share of losses of associates	sociates cumulative amount of the unrecognised share of losses of associates if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]; Unrecognised share of losses of associates]	disclosure: IFRS 12 22 c
ifrs-full	CumulativeUn	rðcógstisæt]Share credit	eOffnoskætsØfJoi unrecognised share of losses of joint ventures	cumulative amount of the	disclosure: IFRS 12 22 c
ifrs-full	CumulativeUn	r ðcogstisæt jShare credit	unrecognised share of	cumulative unrecognised	sidiisn FramProportionateConsolidation IFRS 11 C4

			ventures, transition from proportionate consolidation to equity method	losses of its joint ventures for which transition from proportionate consolidation to the equity method was performed. [Refer: Joint ventures [member]; Cumulative unrecognised share of losses of joint ventures]	
ifrs-full	CurrencyRiskN	/ uenæibd æer	Currency risk [member]	This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. [Refer: Financial instruments, class [member]]	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01, disclosure: IFRS 7 Defined terms
ifrs-full	CurrencySwap	G natnbett Membe	Currency swap contract [member]	This member stands for a currency swap contract. [Refer: Swap contract [member]]	common practice: IAS 1 112 c
ifrs-full	CurrentAccrue	d X xipetæut şAnd(credit	OthenCentrentLia accrued expenses and	bThtiesmount of current accrued expenses and	common practice: IAS 1 55

			other current liabilities	other current liabilities. [Refer: Accruals; Other current liabilities]	
ifrs-full	CurrentAccrue	dXnioostaant, debit	Current accrued income	The amount of current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	CurrentAdvand	æ¥ instant, credit	Current advances received	The amount of current payments received for goods or services to be provided in the future. [Refer: Advances received]	common practice: IAS 1 55
ifrs-full	CurrentAdvand	₩ TinStapp liers debit	Current advances to suppliers	The amount of current advances made to suppliers before goods or services are received.	common practice: IAS 1 112 c
ifrs-full	CurrentAgricul	tXrahBrandu,ce debit	Current agricultural produce	A classification of current inventory representing the amount of harvested produce of the entity's biological assets. [Refer: Biological assets; Inventories]	common practice: IAS 2 37
ifrs-full	CurrentAndDe				idiescellos Storle quity
		debit	deferred tax relating to items credited	current and deferred tax relating to	IAS 12 81 a

			(charged) directly to equity	particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Deferred tax relating to items credited (charged) directly to equity; Retained earnings; Financial instruments, class [member]]	
ifrs-full	CurrentAndDe	ferredTaxRelati	Gurdentration deferred tax relating to items charged or credited directly	gedOrCreditedD	virectlyToEquityAbstract

			to equity [abstract]		
ifrs-full	CurrentAssets	X instant, debit	Current assets	The amount of assets that the entity (a) expects to realise or intends to sell or consume in its normal operating cycle; (b) holds primarily for the purpose of trading; (c) expects to realise within 12 months after the reporting period; or (d) classifies as cash or cash equivalents (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. [Refer: Assets]	disclosure: IAS 1 66, disclosure: IFRS 12 B12 b i, example: IFRS 12 B10 b
frs-full	CurrentAssetsA	Abstract	Current assets [abstract]		
ifrs-full	CurrentAssetsI	Xibilistiæst, debit	Current assets (liabilities)	The amount of current assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	CurrentAssets	D Men Tlaant As debit	setsOuDisptosssleis other than non-current assets or	uffiseClassifiedA of current assets other than non-	s distdø sonsealeO IAS 1 66

			disposal groups classified as held for sale or as held for distribution to owners	current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Current assets; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale; Non- current assets or disposal groups classified as held for distribution to owners]	
ifrs-full	CurrentAssets	RæcingentienetdAsO	Anneinitiana	eThe amount	common
		debit	recognised as of acquisition date	recognised as of the acquisition date for current assets acquired in a business combination. [Refer: Business combinations [member]]	practice: IFRS 3 B64 i
ifrs-full	CurrentBiologi	cXI Asstent, debit	Current biological assets	The amount of current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f

ifrs-full	CurrentBiologiamle Aust	tsMemb Current biological assets [member]	This member stands for current biological assets. [Refer: Biological assets]	common practice: IAS 41 50
ifrs-full	CurrentBondsIs Stuends	ndÇurren CRontion Of Nor		s ued hmon
	credit	bonds issued and current portion of non-current bonds issued	of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]	practice: IAS 1 112 c
ifrs-full		ahCurrentEontientOfNon		
	credit	borrowings and current portion of non-current borrowings	of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]	practice: IAS 1 55
ifrs-full	CurrentBorrowingsA	dCurrent Eomtiemt OfNon	currentBorrowir	gsAbstract
		borrowings and current portion of non-current borrowings [abstract]		
ifrs-full	CurrentBorrowingsAu	dCurrent Eontient OfNon	currentBorrowir	gsByTypeAbstract
		borrowings and current portion of non-current borrowings, by type [abstract]		
ifrs-full	CurrentCommerXinlR	mersIssuedAmedoturrentF	oFlienatifolontcu	reconferonmercialPapersIssu
	credit	commercial papers issued and current portion of non-current commercial papers issued	of current commercial paper issued and the current portion of non-current commercial	practice: IAS 1 112 c

				paper issued. [Refer: Commercial papers issued]	
ifrs-full	CurrentContrac	t X insta nt, debit	Current contract assets	The amount of current contract assets. [Refer: Contract assets]	disclosure: IFRS 15 105
ifrs-full	CurrentContrac	t X ialsititit s credit	Current contract liabilities	The amount of current contract liabilities. [Refer: Contract liabilities]	disclosure: IFRS 15 105
ifrs-full	CurrentCrudeC	0₩ instant, debit	Current crude oil	A classification of current inventory representing the amount of unrefined, unprocessed oil. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentDebtIns	s tXuinstats[ssued credit	Current debt instruments issued	The amount of current debt instruments issued. [Refer: Debt instruments issued]	common practice: IAS 1 55
ifrs-full	CurrentDeposi	ts¥rionstantstome credit	r€urrent deposits from customers	The amount of current deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 55
ifrs-full	CurrentDerivat	i¥eFristam¢jalAss debit	Construction derivative financial assets	The amount of current derivative financial assets. [Refer: Derivative	common practice: IAS 1 55

				financial assets]	
ifrs-full	CurrentDerivat	i XeFristan¢ jalLia credit	Clutticesnt derivative financial liabilities	The amount of current derivative financial liabilities. [Refer: Derivative financial liabilities]	common practice: IAS 1 55
ifrs-full	CurrentDivider	n ðPinjsíbht s credit	Current dividend payables	The amount of current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	CurrentEstima	er Oeffinibærre Cash	OutflewsToBeF estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	aldToFnetfil@bli stands for the current estimate of future cash outflows to be paid to fulfil obligation, used as a measurement input.	gataonMacasurementInputMember IFRS 13 B36 d
ifrs-full	CurrentExcise	T ¾ Paştabl es credit	Current excise tax payables	The amount of current excise tax payables. [Refer: Excise tax payables]	common practice: IAS 1 78
ifrs-full	CurrentFinanco	e KeinsstRuc eivab debit	Eurrent finance lease receivables	The amount of current finance lease receivables. [Refer: Finance lease receivables]	common practice: IAS 1 55
ifrs-full	CurrentFinanci	aXAissettent, debit	Current financial assets	The amount of current financial assets. [Refer:	disclosure: IFRS 7 25

Financial assets] ifrs-full CurrentFinanciaXAissstanAtAmortisedenost The amount disclosure: of current IFRS 78f debit financial assets at financial amortised assets cost measured at amortised cost. [Refer: Financial assets at amortised cost] ifrs-full CurrentFinanciaXAissetesAtFairValuerEntoughOtherCompositionsidischoome: debit of current IFRS 78h financial financial assets at fair value assets at through other fair value comprehensive through other income comprehensive income. [Refer: Financial assets at fair value through other comprehensive income] ifrs-full CurrentFinancialAssetsAtFairValuerEhtoughOtherComprehensiveIncomeAbstract financial assets at fair value through other comprehensive income [abstract] ifrs-full CurrentFinanciaXAisssetssAtFairValuerEhtoughProFiteDahossent disclosure: financial debit of current IFRS 78 a assets at fair financial value through assets profit or loss measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]

		debit	financial assets at fair	of current financial	practice: IAS 1 55,
			value through profit or loss, classified as held for trading	assets measured at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair	disclosure: IFRS 7 8 a – Expiry date 2021-01-01
				value through profit or loss, classified as held for trading]	
ifrs-full	CurrentFinanci				gdisteldsupenInitialRecognition
		debit	financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	of current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	IFRS 7 8 a
ifrs-full	CurrentFinanci	aXAisssettsrA,tFair debit	Value: Eht oughPr financial assets at fair		datscribsMfeasuredAtFairValue IFRS 7 8 a

			value through profit or loss, mandatorily measured at fair value	assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	
ifrs-full	CurrentFinanci	iaXAisssetesrA,tFairV debit	ValuerEhtoughPi financial	offiteahoossiMean of current	s disdlasStec hInAccordanceWithExer IFRS 7 8 a
		debit	assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	or current financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments]	- Effective 2021-01-01
ifrs-full	CurrentFinanci				sdisdlasSnechInAccordanceWithExer
		debit	financial assets at fair value through profit or loss, measured as such in accordance with	of current financial assets at fair value through profit or loss measured as such in accordance	IFRS 7 8 a – Effective 2021-01-01

exemption for | with the repurchase of exemption for own financial repurchase of liabilities own financial liabilities [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities] ifrs-full CurrentFinanciaXAissetsoAyailableforsate The amount disclosure: of current IFRS 7 8 d debit financial financial Expirv date assets available-forassets 2021-01-01 sale available-forsale. [Refer: Financial assets available-forsale; Current financial assets] ifrs-full CurrentFinanciaXAissstanVleasureduArtEntrValueTHiloeughOtherContinethesuseiveIncome debit financial of current IFRS 78h financial assets measured assets at fair value measured through other at fair value comprehensive through other income comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income] ifrs-full CurrentFinanciaXLinastidities Current The amount disclosure: credit of current **IFRS 7 25** financial liabilities financial liabilities.

ifrs-full	CurrentFinanci	a XLiiastiditti esAtA credit	financial liabilities at amortised cost	[Refer: Financial liabilities] The amount of current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f – Expiry date 2021-01-01
ifrs-full	CurrentFinanci	a XLiiastiditti esAtF credit	aîn vin de constant de constan	h Profationing of current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	disclosure: IFRS 7 8 e
ifrs-full	CurrentFinanci	alLiabilitiesAtF	a (in)/adme Throug financial liabilities at fair value through profit or loss [abstract]	hProfitOrLossA	bstract
ifrs-full	CurrentFinanci	a XLiiastilitti esAtF credit	ainWatent Throug financial liabilities at fair value through profit or loss, classified as held for trading	h The fit Outout ss C of current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Current financial liabilities at fair value	laissifosdaAsHeldForTrading IFRS 7 8 e

				through profit or loss]	
ifrs-full	CurrentFinanci	a XLinstiditi esAtF credit	antivation Throug financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	h Fhe fit Orbut ssE of current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	ekiighasedd JponInitialRecogniti IFRS 7 8 e
ifrs-full	CurrentFoodA	n XHestan ge debit	Current food and beverage	A classification of current inventory representing the amount of food and beverage. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentFuel	X instant, debit	Current fuel	A classification of current inventory representing the amount of fuel. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentGovern	rXeintsfaantts credit	Current government grants	The amount of current government grants recognised in the statement of financial	common practice: IAS 1 55

			position as deferred income. [Refer: Government [member]; Deferred income; Government grants]	
ifrs-full	CurrentHeldtom X tin staht yd debit	estmethterrent held- to-maturity investments	The amount of current held-to- maturity investments. [Refer: Held- to-maturity investments]	disclosure: IFRS 7 8 b – Expiry date 2021-01-01
ifrs-full	CurrentInterest Páyinblæ nt, credit	Current interest payable	The amount of current interest payable. [Refer: Interest payable]	common practice: IAS 1 112 c
ifrs-full	CurrentInterest Récinistable debit	Current interest receivable	The amount of current interest receivable. [Refer: Interest receivable]	common practice: IAS 1 112 c
ifrs-full	CurrentInventoriesArising	From Extrant iveAct inventories arising from extractive activities [abstract]	ivitiesAbstract	
ifrs-full	CurrentInventor Xesihktadi F,o debit	rSaleCurrent inventories held for sale	A classification of current inventory representing the amount of inventories held for sale in the ordinary course of business.	common practice: IAS 2 37

ifrs-full	CurrentInvento	debit	Current inventories in transit	[Refer: Inventories] A classification of current inventory representing the amount of inventories in transit. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentInvestn	nðn ís stant, debit	Current investments	The amount of current investments.	common practice: IAS 1 55
ifrs-full	CurrentInvestn	nða tsktÆn guityIn debit	strumentsDesign investments in equity instruments designated at fair value through other comprehensive income	of current investments in equity instruments that the entity has	
ifrs-full	CurrentLeaseL	iððilistænt, credit	Current lease liabilities	The amount of current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	CurrentLiabilit	iðs instant, credit	Current liabilities	The amount of liabilities that: (a) the entity expects to settle in its normal operating cycle; (b) the	disclosure: IAS 1 69, disclosure: IFRS 12 B12 b iii, example: IFRS 12 B10 b

			entity holds primarily for the purpose of trading; (c) are due to be settled within 12 months after the reporting period; or (d) the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting period.		
ifrs-full	CurrentLiabilitiesAbstract	Current liabilities [abstract]			
ifrs-full	CurrentLiabiliti & Otstarif hanI credit	Jabilities other than liabilities included in disposal groups classified as held for sale	dTihl@isprosablGro of current liabilities other than liabilities included in disposal groups classified as held for sale. [Refer: Current liabilities; Disposal groups classified as held for sale [member]; Liabilities included in disposal groups classified as held for sale]	u disClass ifiedAs. IAS 1 69	HeldForSale
ifrs-full	CurrentLiabiliti &Rextog țised credit	A COlfActure liabilities recognised as		common practice: IFRS 3 B64 i	

of acquisition | date for current date liabilities assumed in a business combination. [Refer: **Business** combinations [member]] ifrs-full CurrentLoansAtAdRoscantables Current The amount disclosure: debit loans and of current IFRS 7 8 c receivables loans and Expiry date receivables. 2021-01-01 [Refer: Loans and receivables] ifrs-full CurrentLoansR&einstdiatndCurientPentiloa0sNoFheumenouIntansReceived practice: IAS credit received of current and current loans 1 112 c portion received and of nonthe current current loans portion received of noncurrent loans received. [Refer: Loans received] ifrs-full CurrentMaterialXAinstanppliesToRefeontsumedInProductionProcessionRenderingServices debit materials and classification practice: IAS supplies to be of current 2 37 consumed in inventory production representing process or the amount of rendering materials and services supplies to be consumed in a production process or while rendering services. [Refer: Inventories] ifrs-full CurrentMembermember Current This member example: IFRS 7 [member] stands for a current time IG20D, band. example: IFRS 7 35N, common practice:

Status:	This is the original	version (as it	was originally adopted).
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ifrs-full	CurrentNatural	OXasinstant, debit	Current natural gas	A classification of current inventory representing the amount of a naturally occurring hydrocarbon gas mixture. [Refer:	IFRS 7 37 – Expiry date 2021-01-01 common practice: IAS 2 37
ifrs-full		h X issets Ff edged debit	Astrollational For cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	of current non-cash collateral assets (such as debt or equity instruments)	redHakRightByContractOrCustomTo IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	CurrentNotesA	n Xibrebant µresIs credit	studtAntlCurren notes and debentures issued and current portion of non-current notes and debentures issued	(PbetionOffNone of current notes and debentures issued and the current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	cuoremnNotesAndDebenturesIssued practice: IAS 1 112 c
ifrs-full	CurrentOreSto	c K pi hss tant, debit	Current ore stockpiles	A classification of current inventory	common practice: IAS 2 37

representing the amount of ore stockpiles. [Refer: Inventories] ifrs-full CurrentPackagitXgAnstasttorage Materials А common debit packaging classification practice: IAS and storage of current 2 37 materials inventory representing the amount of packaging and storage materials. [Refer: Inventories] ifrs-full CurrentPayablesFonPtandhaseOfEnengyt The amount common credit payables for of current practice: IAS purchase of payables for 1 78 energy the purchase of energy. [Refer: Payables for purchase of energy] ifrs-full CurrentPayable SF on Ptanthase Of Norrent rentAsset she amount common credit payables for of current practice: IAS purchase of payables 1 78 non-current for the assets purchase of non-current assets. [Refer: Payables for purchase of non-current assets] CurrentPayablesOmstantalSecurtCurrentTaxesOthEnThamoucomeTaxnmon ifrs-full practice: IAS credit payables of current payables 1 78 on social security and on social taxes other security and than income taxes other tax than incomes tax. [Refer: **Payables** on social security and taxes other

than income tax] ifrs-full CurrentPetroleuXnAnstanettrochenGiccalAntoducts А common petroleum classification practice: IAS debit 2 37 and of current petrochemical inventory products representing the amount of products derived from crude oil and natural gas. [Refer: Current crude oil; Current natural gas] ifrs-full CurrentPortion OfficestgtermBorfowriegs The current common credit portion of portion of practice: IAS 1 55 non-current non-current borrowings borrowings. [Refer: Borrowings] ifrs-full CurrentPrepaidExpestaest, Current The amount common debit prepaid recognised practice: IAS expenses as a current 1 112 c asset for expenditures made prior to the period when the economic benefit will be realised. example: IAS ifrs-full CurrentPrepaymentstant, Current The amount 1 78 b debit prepayments of current prepayments. [Refer: Prepayments] ifrs-full CurrentPrepaymentsAbstract Current prepayments [abstract] ifrs-full CurrentPrepaymentsAmdCurrentAucentedIncomThe amount common debit prepayments of current practice: IAS and current 1 112 c prepayments accrued and current income accrued income. [Refer: Prepayments;

				Accrued income]	
ifrs-full	CurrentPrepay	nentsAndCurre	ntAccentedIncom prepayments and current accrued income [abstract]	neAbstract	
ifrs-full	CurrentPrepay	nXenitssAandQther debit	CourrentAssets prepayments and other current assets	The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments]	common practice: IAS 1 55
ifrs-full	CurrentProgram	n¥mingtAntsets debit	Current programming assets	The amount of current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	CurrentProvisio	o X sinstant, credit	Current provisions	The amount of current provisions. [Refer: Provisions]	disclosure: IAS 1 54 1
ifrs-full	CurrentProvision	onsAbstract	Current provisions [abstract]		
ifrs-full	CurrentProvisi	oXsFrostEmtploye credit	eBernefits provisions for employee benefits	The amount of current provisions for employee benefits. [Refer: Provisions for employee benefits]	disclosure: IAS 1 78 d
ifrs-full	CurrentRawMa	t&rialstAntdCurr debit	eouPreductionSumaterials and current production supplies	upplies classification of current inventory representing the amount of current raw materials and current	common practice: IAS 2 37

				production supplies. [Refer: Current production supplies; Current raw materials]	
ifrs-full	CurrentRawMa	aterialsAndCurr	e 6ùPreducais onSt materials and current production supplies [abstract]	appliesAbstract	
ifrs-full	CurrentReceiva	aMasstaeF,romA debit	Socrates receivables due from associates	The amount of current receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	CurrentReceiv	aMd sStaeF ,romJ debit	ofinitMentures receivables due from joint ventures	The amount of current receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	CurrentReceiva	aMici siEtanni ,Contr debit	actsWeithCustor receivables from contracts with customers	of current receivables	disclosure: IFRS 15 105
ifrs-full	CurrentReceiva	aMissEtannt,Renta debit	lOutPrenterties receivables from rental of properties	The amount of current receivables from rental of properties. [Refer: Receivables	common practice: IAS 1 78 b

			from rental of properties]	
ifrs-full	CurrentReceivaldessetant,Sa debit	leOfPuopenties receivables from sale of properties	The amount of current receivables from sale of properties. [Refer: Receivables from sale of properties]	common practice: IAS 1 78 b
ifrs-full	CurrentReceiva⊠idssEtamt,Ta: debit	xes@thereFibanInco receivables from taxes other than income tax	nHkaamount of current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]	common practice: IAS 1 78 b
ifrs-full	CurrentRecogni ¾cih4stsnt \$D debit	efin EdBænt fitPlan net defined benefit asset	The amount of current net defined benefit asset. [Refer: Net defined benefit asset]	common practice: IAS 1 55
ifrs-full	CurrentRecogn i &ciHstabil itio	esD &finedB enefitP net defined benefit liability	läfihe amount of current net defined benefit liability. [Refer: Net defined benefit liability]	common practice: IAS 1 55
ifrs-full	CurrentRefunds Rrinsision , credit	Current refunds provision	The amount of current provision for refunds. [Refer: Refunds provision]	example: IAS 37 Example 4 Refunds policy, example: IAS 37 87
ifrs-full	CurrentRestrict Al Gassla Aund debit	Casl (Equivalents restricted cash and cash equivalents	The amount of current restricted cash and cash equivalents.	common practice: IAS 1 55

				[Refer: Restricted cash and cash equivalents]	
ifrs-full	CurrentRetenti	o XPInystabile ,s credit	Current retention payables	The amount of current retention payables. [Refer: Retention payables]	common practice: IAS 1 78
ifrs-full	CurrentSecure	d Nainistaax tņsRec	civardeandCurre secured bank loans received and current portion of non-current secured bank loans received	nfThertimoOfNor of current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	correntStecuredBankLoansReceived practice: IAS 1 112 c
ifrs-full	CurrentService	CostMietDefined credit	BemefitLiabilit service cost, net defined benefit liability (asset)	Absect for the net defined benefit liability (asset) resulting from employee service in the current period. [Refer: Net defined benefit liability (asset)]	disclosure: IAS 19 141 a
ifrs-full	CurrentTaxAss	eXs instant, debit	Current tax assets	The excess of amount paid for current tax in respect of current and prior periods over the amount	disclosure: IAS 1 54 n

due for those periods. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period. ifrs-full CurrentTaxAsseXsChstæmt The current Current tax disclosure: debit IAS 1 54 n assets, current amount of current tax assets. [Refer: Current tax assets] ifrs-full CurrentTaxAsseXs instantrent Current tax The nondisclosure: debit assets, noncurrent IAS 1 54 n current amount of current tax assets. [Refer: Current tax assets] ifrs-full CurrentTaxExpexisdInatione The amount example: IAS Current tax 12 80 a debit of income expense (income) taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period. ifrs-full CurrentTaxExpetistelnationeAnd@xdijcestintenxtsForChereant5TaxOfPcionPeciods debit expense of current practice: IAS 12 80 (income) and tax expense adjustments (income) and for current adjustments tax of prior for the periods current tax of prior periods. [Refer: Current tax expense (income); Adjustments for current tax of prior periods]

ifrs-full	CurrentTaxExp	enseIncomeAn		rCurrentTaxOf	PriorPeriodsAbst
			expense (income) and adjustments for current tax of prior periods [abstract]		
ifrs-full	CurrentTaxLia	o Nities tant, credit	Current tax liabilities	The amount of current tax for current and prior periods to the extent unpaid. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxLia	o XitiestGut rent credit	Current tax liabilities, current	The current amount of current tax liabilities. [Refer: Current tax liabilities]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxLia	o XitiestMot pcurre credit	n C urrent tax liabilities, non-current	The non- current amount of current tax liabilities. [Refer: Current tax liabilities]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxRel	a ðingifialtiem ,sCh debit	argurdentCasdite relating to items credited (charged) directly to equity	dDirectlyTinEqu of current tax relating to particular items that are charged or credited directly to equity, for example: (a) an	idysclosure: IAS 12 81 a

				adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Retained earnings; Financial instruments, class [member]]	
ifrs-full	CurrentTradeR	eXeinsalahets debit		The amount of current trade receivables. [Refer: Trade receivables]	example: IAS 1 78 b, example: IAS 1 68
ifrs-full	CurrentUnsecu	credit	unsecured bank loans received and current portion of non-current unsecured bank loans received	rfEnteRontiounOfN of current unsecured bank loans received and the current portion of non-current unsecured bank loans received. [Refer: Unsecured	oocomrontUnsecuredBankLoansRec practice: IAS 1 112 c

				bank loans received]	
ifrs-full	CurrentValueA	ddiddfamlfayabl credit	€Current value added tax payables	The amount of current value added tax payables. [Refer: Value added tax payables]	common practice: IAS 1 78
ifrs-full	CurrentValueA	dXleid ThamReceiv debit	a 6les rent value added tax receivables	The amount of current value added tax receivables. [Refer: Value added tax receivables]	common practice: IAS 1 78 b
ifrs-full	Customerrelate	dhetmbgi bleAss	eGMtonher- related intangible assets [member]	This member stands for a class of intangible assets representing assets related to customers. Such assets may include customer lists, order or production backlog, customer contracts and related customer relationships as well as non- contractual customer relationships.	common practice: IAS 38 119
ifrs-full	Customerrelate	dNnitastgiht] eAss debit	etSRstongrisedA related intangible assets recognised as of acquisition date	sDreAcconsistion recognised as of the acquisition date for customer- related intangible assets acquired in	Datenmon practice: IFRS 3 B64 i

			a business combination. [Refer: Customer- related intangible assets [member]; Business combinations [member]]	
ifrs-full	DateAsAtWhichyfyytjitytflawddfo	Apply discut IFRS which entity plans to apply new IFRS initially	White alaye on which the entity plans to apply a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 d
ifrs-full	DateByWhichApppyicationOdN	e MateRS IsRequi which application of new IFRS is required	reduce date by which the entity is required to apply a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 c
ifrs-full	DatedSubordinaXedIstabilities credit	Dated subordinated liabilities	The amount of subordinated liabilities that have a specified repayment date. [Refer: Subordinated liabilities]	common practice: IAS 1 112 c
ifrs-full	DateOfAcquisition30113m-dd	Date of acquisition	The date on which the acquirer obtains control of the acquiree in a business combination.	disclosure: IFRS 3 B64 b
ifrs-full	DateOfAuthorisatigyshinonisdde(Diatean fial State authorisation for issue of	nfiltents[2004] 3 on which financial statements are	disclosure: IAS 10 17

financial authorised for statements issue. ifrs-full DateOfEndOfRegregetingRediad2Date of end The date of disclosure: IAS 1 51 c of reporting the end of period the reporting period. DateOfEndOfRopportingRedidd DEinarfaintStateEhentstofAfsociatisclosure: ifrs-full of reporting the end of IFRS 12 22 b period of the reporting financial period of statements of the financial statements of associate an associate. DateOfEndOfRoppystingRedidd Date anfaintState Thents af Infint Vehische 3018 ifrs-full of reporting the end of IFRS 12 22 b period of the reporting i financial period of statements of the financial joint venture statements of a joint venture. ifrs-full DateOfEndOfRepportingRediad Date and the Enterthe Definition of the Definition of th of reporting the end of IFRS 12 11 a period of the reporting period of financial statements of the financial subsidiary statements of a subsidiary. ifrs-full DateOfGrantOfStatebasedPaynDenteAnfrangementhe date example: IFRS 2 IG23, grant of on which share-based share-based example: payment payment IFRS 2 45 a arrangement arrangements are granted. [Refer: Share-based payment arrangements [member]] ifrs-full DateOfReclassifivationOfEinhanDialeAosetsDueTT6ealageInBusidessNotute1 reclassification of the IFRS 7 12B a reclassification of financial assets due of financial to change assets due to in business a change in model the entity's business model for managing

financial

assets. [Refer: Financial assets] ifrs-full DateOnWhichCynangermActdvitiEst0econredThatPleendattedInsurchToReaseessWhetherItsActivitiesA which change which the IFRS 4 change in 39C c ii in activities occurred that activities Expiry date permitted occurred that 2021-01-01 insurer to permitted reassess an insurer whether its to reassess whether its activities are predominantly activities are connected predominantly with connected with insurance insurance. ifrs-full DateOnWhichCynangermActedvitiEsteconredThatResulterImInsuctisNotsonegerQualifyingToApplyTe IFRS 4 39D b which change which the in activities change in - Expiry date 2021-01-01 occurred activities that resulted occurred that in insurer resulted in no longer an insurer qualifying no longer qualifying to apply temporary to apply the exemption temporary from IFRS 9 exemption from IFRS 9. ifrs-full DebtInstrumentsXaimstantContributbdToFairValuElQefPalaouAntsetsexample: IAS 19 142 c debit instruments, instruments amount representing contributed to debt (rather fair value of than equity) contribute to plan assets the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] ifrs-full DebtInstrument & Hierlistant, Debt The common debit instruments amount of practice: IAS held instruments 1 55 representing indebtedness

			held by the entity.	
ifrs-full	DebtInstrumentsHeldAbstract	Debt instruments held [abstract]		
ifrs-full	DebtInstrument Msinstdift hatAr credit	e DebudedInInsu instruments issued that are included in insurer's regulatory capital	r ElsRægulatø ry of debt instruments issued that are included in the insurer's regulatory capital.	Capatalple: IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DebtSecurities X instant, credit	Debt instruments issued	The amount of instruments issued by the entity that represent indebtedness.	common practice: IAS 1 55
ifrs-full	DebtSecurities Mitentiter	Debt securities [member]	This member stands for instruments held by the entity that represent indebtedness.	example: IFRS 13 IE60, example: IFRS 13 94
ifrs-full	DecreaseDueToMatwastiBiolog credit	datAssate due to harvest, biological assets	The decrease in biological assets due to the detachment of produce from the assets or the cessation of the assets' life processes. [Refer: Biological assets]	disclosure: IAS 41 50 d
ifrs-full	DecreaseIncreast Thuratigh Jax debit	D DSbaraba sedPa (increase) through tax on share-based payment transactions, equity	yThend Transacti (increase) in equity resulting from tax on transactions in which the entity:	anxmmon practice: IAS 1 106 d

	· [1	1	(a) receives	I
			1	goods or	
			1	services	
			1	from the	
			1	supplier of	
			1	those goods	
			1	or services	
			1	(including an	
			1		
			1	employee) in a share-based	
			1		
			1	payment	
			1	arrangement;	
			1	or (b) incurs	
			1	an obligation	
			1	to settle the	
			1	transaction	
			1	with the	
			1	supplier in a	
			1	share-based	
			1	payment	
			1	arrangement	
			1	when another	
			1	group entity	
			1	receives	
			1	those goods	
			1	or services.	
			1	[Refer:	
			1	Share-based	
			1	payment	
			1	arrangements	
			1	[member]]	
		J			
ifrs-full	DecreaseInFair				nolbschosable:InputsToReflectReasonal
			fair value	of decrease in	
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of assets due	
			unobservable	to a change	
			inputs to	in multiple	
			reflect	unobservable	
			reasonably	inputs to	
			possible	reflect	
			alternative	reasonably	
			assumptions,	possible	
			assets	alternative	
				assumptions.	
· 0 0 11				-	T D C+Dagagad
ifrs-full	Decreaseinrair				ndbsetosahteInputsToReflectReasonal
			fair value	of decrease in	IFRS 13 93 h
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of the entity's	
		1	unobservable	own equity	
	1		' I		
			inputs to	instruments	

			reflect reasonably possible alternative assumptions, entity's own equity instruments	due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	
ifrs-full		r Wa lduehdtean uren debit	nEntDeastoriihan fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	of decrease in	n olbsekosabke InputsToReflectReasonal IFRS 13 93 h ii
ifrs-full	DecreaseInFair	Wa khende asuren	nDutDeasCotthan, fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	of decrease in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to	n cbsænvab leInputsToReflectReasonal practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFair	Wa kherate anuren	fair value measurement	of decrease in the fair value	observab leInputsToReflectReasonal practice: IFRS 13 93 h ii

		in multiple unobservable inputs to reflectof the entity's own equity instruments, recognised in otherpossible alternative alternative in othercomprehensive after tax, due to a change in otherassumptions, recognised in othera change in multiple comprehensive unobservable income, after tax, entity's own equity reflecttax, entity's own equity instrumentsreasonably possible alternative inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair Waldhertsteanu	Em Ent Drac Sex (inhanEthe Multiple Un observable Inputs To Reflect I fair valuefair valueof decrease in measurementpractice:measurementthe fair valueIFRS 13 93 hdue to changemeasurementiiin multipleof liabilities, recognisediiunobservablerecognisediiinputs toin other reflectcomprehensivereasonablyincome after in multiplea changeassumptions,in multipleunobservablein otherinputs toin multipletax, liabilitiesunobservableincome afterin otherinputs toin multiplerecognisedunobservableinputs tocomprehensivereflectreasonablyin come, after tax, liabilitiesreasonablygossiblealternative assumptions.[Refer: Tax income (expense)][Refer: Tax income	Reasonal
ifrs-full	DecreaseInFair WalduetAfeasur	em End Deasto (inhan gethe Multiple Un observable Inputs To Reflect) fair value of decrease in practice: measurement the fair value IFRS 13 93 h due to change measurement ii in multiple of assets, unobservable recognised inputs to in other reflect comprehensive reasonably income possible before tax,	Reasonal

		alternative assumptions, recognised in other comprehensive income, before tax, assets	reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair			obsarvableInputsToReflectReasonal
		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	of decrease in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFair			nobsenvableInputsToReflectReasonal
		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other	of decrease in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable	İFRS 13 93 h ii

			comprehensive income, before tax, liabilities	inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair	Walduerateanuren			obsanyableInputsToReflectReasonal
			fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	of decrease in the fair value measurement of assets, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFair	Walduerateanuren	n Ente Dez Seo (nhan	g elhe Munktipite Ur	obserwahleInputsToReflectReasonal
			fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii

ifrs-full	DecreaseInFair	r Walduerateasurem Ener Dee Seo (inha	ngelheNahukipteU	nobserwableInputsToReflectReasonal
		fair value	of decrease in	practice:
		measurement	the fair value	ÎFRS 13 93 h
		due to change		ii
		in multiple	of liabilities,	
		unobservable	recognised in	
		inputs to	profit or loss	
		reflect	after tax, due	
		reasonably	to a change	
		possible	in multiple	
		alternative	unobservable	
		assumptions,	inputs to	
		recognised	reflect	
		in profit or	reasonably	
		loss, after tax,		
		liabilities	alternative	
			assumptions.	
			[Refer: Tax	
			income	
			(expense)]	
ifrs-full	DecreaseInFair			n obserwab leInputsToReflectReasonal
		fair value	of decrease in	practice:
		measurement	the fair value	IFRS 13 93 h
		due to change		ii
		in multiple	of assets,	
		unobservable	recognised	
		inputs to	in profit or	
		reflect	loss before	
		reasonably	tax, due to	
		possible	a change	
		alternative	in multiple	
		assumptions,	unobservable	
		recognised in	inputs to	
		profit or loss,	reflect	
		before tax,	reasonably	
		assets	possible	
			alternative	
			assumptions.	
			[Refer: Tax	
			income	
			(expense)]	
ifrs-full	DecreaseInFair			n øbsenvab leInputsToReflectReasonal
		fair value	of decrease in	practice:
		measurement	the fair value	IFRS 13 93 h
		due to change		ii
		in multiple	of the entity's	
		in multiple unobservable	own equity	
		in multiple unobservable inputs to	own equity instruments,	
		in multiple unobservable inputs to reflect	own equity instruments, recognised	
		in multiple unobservable inputs to	own equity instruments,	

			alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair	Waldurateanuren			n obserwab leInputsToReflectReasonal
			fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	of decrease in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	DecreaseThrou	credit	o Decardias Eurren through balances recovered in current period, regulatory deferral account debit balances	t Phi add Regastrate in regulatory deferral account debit balances resulting from balances recovered in the current period. [Refer: Regulatory deferral account debit balances]	o rsylânfplæ alAccountDebitBalances IFRS 14 33 a ii

ifrs-full	DecreaseThrou	gh Balanicers, Rev	eDæchbaSerrentl	PathodRegedator		ntCreditBalances
		debit	through balances reversed in current period, regulatory deferral account credit balances	in regulatory deferral account credit balances resulting from balances reversed in	IFRS 14 33 a ii	
ifrs-full	DecreaseThrou	g h Hanætíios Paid credit	through benefits paid,	Rightdectieaise/a in the fair value of reimbursement rights resulting from benefits paid. [Refer: At fair value [member]; Reimbursemen rights, at fair value]	IAS 19 141 g	
ifrs-full	DecreaseThrou	gða Glasstifin ¢As credit	HetdForsSaleBio through classified as held for sale, biological assets	IbjectbAssats in biological assets through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Biological assets]	disclosure: IAS 41 50 c	
ifrs-full	DecreaseThrou	ghdlasaifindAs credit	HedfanStaleGo through classified as	odheildecrease in goodwill due to classification	disclosure: IFRS 3 B67 d iv	

			held for sale, goodwill	as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
ifrs-full	DecreaseThrou			affgid lærseater Ar	
		credit	through classified as held for sale, intangible assets and goodwill	in intangible assets and goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets and goodwill]	practice: IAS 38 118 e ii
ifrs-full	DecreaseThrou	MolustifiedAs	HDed Fenseale Inta	aff hib kkAcssets Ot	hdeis Ethern George od will
		credit	through classified as held for sale, intangible assets other than goodwill	in intangible assets other than goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets	IAS 38 118 e ii

other than goodwill] ifrs-full DecreaseThroughdlusstifindAsHedfenSealeInvestmechtenensertydisclosure: credit through in investment IAS 40 76 c, classified as disclosure: property held for sale, through IAS 40 79 d investment classification iii property as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Investment property; Disposal groups classified as held for sale [member]] ifrs-full DecreaseThrough Classified As Hedd Feassale Property Reane Ased Edisplasante: credit through in property, ÎAŜ 16 73 e ii classified plant and as held for equipment sale, property, through classification plant and as held equipment for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment;

				Disposal groups classified as held for sale [member]]	
ifrs-full	DecreaseThrou	i gh Daratiog ņitio debit	nDequessee ToCr through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	effitRds/coak.coar in exposure to credit risk on loan commitments and financial guarantee contracts resulting from derecognition. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	n Examplie mentsAndFinancialGuaran IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H
ifrs-full	DecreaseThrou	g h Deretiog ņitio credit	nDecaexaselAsset through derecognition, financial assets	tsThe decrease in financial	
ifrs-full	DecreaseThrou	g %Disptisa 1\$Reg debit	gDatocy Deferral through disposals, regulatory deferral account credit balances	in regulatory deferral account credit balances	Bætamaple: IFRS 14 33 a iii
ifrs-full	DecreaseThrou	g %Disptisn 1\$Reg credit	gDatoryDeferral through disposals, regulatory deferral account debit balances	AbecdeutDasetB in regulatory deferral account debit balances resulting from disposals. [Refer:	Bachaannorgsle: IFRS 14 33 a iii

ifrs-full	DecreaseThrou	g h khnpatiion entC credit	OntractAs sets through impairment, contract assets	Regulatory deferral account debit balances] The decrease in contract assets resulting from impairment. [Refer: Contract assets; Impairment loss]	example: IFRS 15 118 c
ifrs-full	DecreaseThrou	g K kinpatiion ents credit	Regulatory through impairments, regulatory deferral account debit balances	rælla deonent debit in regulatory deferral account debit balances resulting from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]	i tBahapbæ s IFRS 14 33 a iii
ifrs-full	DecreaseThroug	ga klasa006,ontr credit	dDocfsadssidiary through loss of control of subsidiary, intangible assets and goodwill	Infthengible assets in intangible assets and goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets and goodwill]	AondGhoon dwill practice: IAS 38 118 e
ifrs-full		gh Husa006 ontr credit	dDefFulssidiary through loss of control of subsidiary, intangible assets other than goodwill	in intangible assets other than goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets	SouthematichanGoodwill practice: IAS 38 118 e

		other than goodwill]
ifrs-full	DecreaseThroughdasa debit	DefinitionDefinitionOther decorationscommonbrough loss of control of subsidiary, otherin other provisions resulting from the loss of
ifrs-full	DecreaseThrou gh Hosa credit	DeficiencyProperty displaysed is a subsidiaryProperty displaysed is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subsidiary, is a subsidiary, is a subsidiary. If a subsidiary, is a subs
ifrs-full	DecreaseThrough Plenfa	imanceDbigatismBeingShtisfiedCosetraeVaiahpiletiesthroughin contractIFRS 15 118performanceliabilitieseobligationresultingbeingfrom thesatisfied,performancecontractobligationliabilitiesbeingsatisfied,performancecontractobligationliabilitiesbeingsatisfied,[Refer:Contractliabilities;Performanceobligationsimage: satisfied,[Refer:contractliabilities;
ifrs-full	DecreaseThrou Kikigh credit	TorpDecationFige IncornectisionAlternationiftorin contractifterIFRS 15 118throughin contractIFRS 15 118right toassetsdconsiderationresulting frombecomingthe right tounconditional,considerationcontractbecomingassetsunconditional,contractconsiderationassetsunconditional.[Refer:Contractassets]assets]

ifrs-full		al de la treaster clud		oupon that if ited As Held For Sale Other P
	debit	through transfer to liabilities included in disposal groups classified as held for sale, other provisions	in other provisions resulting from the transfer of those provisions to liabilities included in disposal groups classified as held for sale. [Refer: Other provisions; Disposal groups classified as held for sale [member]]	practice: IAS 37 84
ifrs-full	DecreaseThrough WinterinfiFin credit	han Diadrease ts through write-off, financial assets	The decrease in financial assets resulting from write- off. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H
ifrs-full	DeductibleTem ponansyaDi tfferen	nc ExEducWiblehNo temporary differences for which no deferred tax asset is recognised	o DefensedTaxt As of deductible temporary differences for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]]	ss díšsRæang nised IAS 12 81 e
ifrs-full	DeemedCostOf Xivestant ņtsFo debit	or Whigh Batemed deemed cost of investments for which deemed cost is fair value	dCbstfsFrainWalue of aggregate deemed cost of investments in subsidiaries, joint ventures	e disclosure: IFRS 1 31 b

ifrs-full	DeemedCostO	f l×ívestant ņtsFor debit	WggrbDatemed deemed cost of investments for which deemed cost is previous GAAP carrying amount	or associates for which deemed cost is fair value in the entity's first IFRS financial statements. [Refer: Associates [member]; Joint ventures [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]] CFktI aPnovintus of aggregate deemed cost of investments in subsidiaries, joint ventures or associates for which deemed cost is their previous GAAP carrying amount in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Joint ventures [member]; Previous	Gehisce@GsameyingAmount IFRS 1 31 a
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				GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	DefaultFinanci	a hStatber entsDa	t e Afamh er financial statements date [member]	This member stands for the standard value for the "Creation date" axis if no other member is used.	disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	DeferredAcqui	s NiomConst sAris debit	ilgeficomothsuran acquisition costs arising from insurance contracts	cEbontmutst of costs that an insurer incurs to sell, underwrite and initiate a new insurance contract whose recognition as an expense has been deferred. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 37 e – Expiry date 2021-01-01, example: IFRS 4 IG39 a – Expiry date 2021-01-01, example: IFRS 4 IG23 a – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	DeferredIncom	eX instant, credit	Deferred income	The amount of liability representing income that has been received but is not yet earned. [Refer: Revenue]	common practice: IAS 1 78

ifrs-full	DeferredIncome Classiane, dAsC	Deferred	The amount	common
	credit	income classified as current	of deferred income classified as current. [Refer: Deferred income]	practice: IAS 1 78
ifrs-full	DeferredIncome Classtafie ,dAsN credit	income classified as non-current	The amount of deferred income classified as non-current. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	DeferredIncom R instgni sedAs credit	DreferperisitionI income recognised as of acquisition date	athe amountrecognisedas of theacquisitiondate fordeferredincomeassumed ina businesscombination.[Refer:Deferredincome;Businesscombinations[member]]	common practice: IFRS 3 B64 i
ifrs-full	DeferredTaxAs S ét <i>i</i> hssoni atedV debit	fileRegedatoryI tax asset associated with regulatory deferral account balances	AfberahAccotunt of deferred tax asset associated with regulatory deferral account balances. [Refer: Deferred tax assets; Regulatory deferral account balances [member]]	Bakalossre: IFRS 14 24, disclosure: IFRS 14 B11 b

ifrs-full	DeferredTaxAs	s æ t s nstant, debit	Deferred tax assets	The amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences; (b) the carryforward of unused tax losses; and (c) the carryforward of unused tax credits. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member];	disclosure: IAS 1 54 o, disclosure: IAS 1 56, disclosure: IAS 12 81 g i	
ifrs-full	DeferredTaxAs	ssetsAndLiabilit	ti Extostract ax assets and liabilities [abstract]			
ifrs-full	DeferredTaxAs	s š ét siRstan gnised debit	A Defreq uisition tax assets recognised as of acquisition date	n Data mount recognised as of the acquisition date for deferred tax assets acquired in a business combination. [Refer: Deferred tax assets; Business combinations [member]]	common practice: IFRS 3 B64 i	
ifrs-full	DeferredTaxAs	s šétWstentJtilisa debit	ati delsidedeaxi en asset when utilisation is dependent on	tOmFatnoeifatxal of deferred tax asset when: (a) the	b liBrhúštsle tExce IAS 12 82	essOfProfitsFrom

			future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]]	
ifrs-full	DeferredTavEv	NewberAtivin oFr	(DeW/ritedlown)	rRevenalmfWr	itexchormple)fDesferredTaxAsset
		pennarannsmgfr debit	tax expense arising from write-down or reversal of write-down of deferred tax asset	of deferred tax expense arising from the write-	12 80 g
ifrs-full	DeferredTaxEx	pænduelatioonne debit	Deferred tax expense (income)	The amount of tax expense (income) relating to changes in deferred tax liabilities and	disclosure: IAS 12 81 g ii

ifrs-full	DeferredTaxExpenseIncomeA	bBrefetred	deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]	
		tax expense (income) [abstract]		
ifrs-full	DeferredTaxExpendentionmeR	tax expense (income) recognised in profit or loss	of tax expense or income relating to changes in deferred tax liabilities and deferred tax assets, recognised in profit or loss. [Refer: Deferred tax expense (income); Deferred tax liabilities]	disclosure: IAS 12 81 g ii
ifrs-full	DeferredTaxExp¥ntkælationm,eR debit	elatifigfiedOrigin tax expense (income) relating to origination and reversal of temporary differences	atton AmtRetters of deferred tax expense or income relating to the creation or reversal of temporary differences. [Refer: Temporary differences [member]; Deferred tax expense (income)]	ad kathing her pola a Sy Differences
ifrs-full	DeferredTaxExpXendentecompeR debit	elatifigTedTaxRa tax expense (income) relating to tax rate changes	teCheamgerOntIm of deferred tax expense	pexsiationple:fNess/Taxes 12 80 d

or imposition | rate changes of new taxes or the imposition of new taxes. [Refer: Deferred tax expense (income)] ifrs-full DeferredTaxLiaKilinistant, Deferred tax The amounts disclosure: credit liabilities IAS 1 54 o of income taxes payable in future periods in respect of taxable temporary differences. [Refer: Temporary differences [member]] ifrs-full DeferredTaxLiaKilinistaOnLiabilDiefeAniditgeFrofilibeoatmaatsWithenScopleOfIFRS4AndNonderivative credit liabilities of deferred IFRS 4 20E c on liabilities tax liabilities - Expiry date 2021-01-01 arising from on liabilities contracts arising from the contracts within scope of IFRS 4 within the scope of and nonderivative IFRS 4 investment and noncontracts derivative investment contracts. [Refer: Deferred tax liabilities] ifrs-full DeferredTaxLiaKilinistaRtecognisDelAesOefAtaquisiTiberDateunt common credit liabilities recognised practice: recognised as as of the IFRS 3 B64 i of acquisition acquisition date for date deferred tax liabilities assumed in a business combination. [Refer: Deferred tax liabilities; **Business**

				combinations [member]]	
ifrs-full	DeferredTaxLia	Kilinytans et credit	Deferred tax liability (asset)	The amount of deferred tax liabilities or assets. [Refer: Deferred tax liabilities; Deferred tax assets]	disclosure: IAS 12 81 g i
ifrs-full	DeferredTaxLia	KilinytAnsociate credit	d) with Regulatory associated with regulatory deferral account balances	SIDe famalAutcom of deferred tax liability associated with regulatory deferral account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]	udi&damures IFRS 14 24, disclosure: IFRS 14 B11 b
ifrs-full	DeferredTaxReI	Xtidogfādilte msC	HargertOdCaredit relating to items credited (charged) directly to equity	ellDirectbyToEq of deferred tax related to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]	udisclosure: IAS 12 81 a
ifrs-full	DefinedBenefit	XblingtatiotnAtPr credit	eSerfiNedue benefit obligation, at present value	The present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from	common practice: IAS 19 57 a

employee service in the current and prior periods. [Refer: Plan assets, at fair value] ifrs-full DefinedBenefit BlainsAxis Defined The axis disclosure: benefit plans of a table IAS 19 138 [axis] defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full DefinedBenefit Phans Member Defined This member disclosure: benefit plans IAS 19 138 stands [member] for postemployment benefit plans other than defined contribution plans. Defined contribution plans are postemployment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient

				assets to pay all employee benefits relating to employee service in the current and prior periods. It also represents the standard value for the "Defined benefit plans" axis if no other member is used.	
ifrs-full			benefit plans other than multi- employer plans, state plans and plans that share risks between entities under common control [member]	stands for defined benefit plans other than multi- employer plans, state plans and plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]	AlindPiansEhatShareRisksBetweenE IAS 19 138
ifrs-full	DefinedBenefit	t Phæns FæratShare	Riskishdtween benefit plans that share risks between entities under common control [member]	stands for defined	ndinscho@onetrolMember IAS 19 149

				Subsidiaries [member]; Parent [member]]		_
ifrs-full	DepartureFrom	n Rxiş uirementOf	fIDRAAtxise from requirement of IFRS [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 20 d	-
ifrs-full	DepositsFromE	B ǎ nkustant, credit	Deposits from banks	The amount of deposit liabilities from banks held by the entity.	common practice: IAS 1 55	
ifrs-full	DepositsFrom	C ¥stostæns , credit	Deposits from customers	The amount of deposit liabilities from customers held by the entity.	common practice: IAS 1 55	
ifrs-full	DepositsFrom	CustomersAbstra	aDeposits from customers [abstract]			
ifrs-full	DepreciationAt	n¥ordisattiomAnd debit	Inppirmiention, sea amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	amount of depreciation expense, amortisation	practice: IAS 1 112 c	- cognisedInProfitOrL

ifrs-full	DepreciationA	mortisationAnd	Independent in the second seco	Impairment loss (reversal of impairment loss) recognised in profit or loss] ReversalOfImp	airmentLossRec	cognisedInProfitOrL
ifrs-full		n XAtuucattiissa țion debit	Exponse in a nd a mortisation expense	The amount of depreciation and amortisation expense. Depreciation and amortisation are the systematic allocations of depreciable amounts of assets over their useful lives.	example: IAS 1 102, disclosure: IAS 1 99, disclosure: IAS 1 104, disclosure: IFRS 12 B13 d, disclosure: IFRS 8 23 e, disclosure: IFRS 8 28 e	
ifrs-full	DepreciationA	ndAmortisation	Expense Abourac and amortisation expense [abstract]	t		
ifrs-full	DepreciationBi	ið Kogjúratiðussets	Depreciation, biological assets	The amount of depreciation recognised on biological assets. [Refer: Depreciation and amortisation expense; Biological assets]	disclosure: IAS 41 55 c	

ifrs-full	DepreciationEx perdsu ration, debit	Depreciation expense	The amount of depreciation expense. Depreciation is the systematic allocation of depreciable amounts of tangible assets over their useful lives.	common practice: IAS 1 112 c
ifrs-full	DepreciationInv&sthmationo	pertDepreciation, investment property	The amount of depreciation recognised on investment property. [Refer: Depreciation and amortisation expense; Investment property]	disclosure: IAS 40 79 d iv, disclosure: IAS 40 76
ifrs-full	DepreciationMathatdBiologi	ca Assets & attiost method, biological assets, at cost	The depreciation method used for biological assets measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]	disclosure: IAS 41 54 d
ifrs-full	DepreciationMettehxtdInvestn	nentDeppectigCont method, investment property, cost model	depreciation depreciation method used for investment property measured	disclosure: IAS 40 79 a

ifrs-full	DepreciationM	dthat dPropertyP	l antpred Equipip m method, property,	using the cost model. [Refer: Investment property] éFihe depreciation method used	disclosure: IAS 16 73 b
			plant and equipment	for property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	DepreciationPr	o pettyPlant And	Expiperiation, property, plant and equipment	The amount of depreciation of property, plant and equipment. [Refer: Depreciation and amortisation expense; Property, plant and equipment]	disclosure: IAS 16 73 e vii, disclosure: IAS 16 75 a
ifrs-full	DepreciationRa	at Biological As duration	s Etspart&cost ion rate, biological assets, at cost	The depreciation rate used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e
ifrs-full	DepreciationRa	a &IXX estmentPr duration	dpeptycCiastiMod rate, investment property, cost model	eThe depreciation rate used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
ifrs-full	DepreciationRa	ate Px Operty Plan duration	t. DepFapiapionent rate, property, plant and equipment	The depreciation rate used for property, plant and equipment.	disclosure: IAS 16 73 c

			[Refer: Property, plant and equipment]	
ifrs-full	DepreciationRightdofnastiAns	sets Depreciation, right-of-use assets	The amount of depreciation of right-of- use assets. [Refer: Depreciation and amortisation expense; Right-of-use assets]	disclosure: IFRS 16 53 a
ifrs-full	DerivativeFinanXianAtasatt,s debit	Derivative financial assets	The amount of financial assets classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	common practice: IAS 1 55
ifrs-full	DerivativeFinanXiahAtasnttsI debit	Held Donlikadging financial assets held for hedging	The amount of derivative financial assets held for hedging. [Refer: Derivative financial assets]	common practice: IAS 1 55
ifrs-full	DerivativeFinanXiahAtasattsI debit	Held Durfvading financial assets held for trading	The amount of derivative financial assets held for trading. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss, classified	common practice: IAS 1 55

as held for trading] ifrs-full DerivativeFinanXiahstaabtilities Derivative The amount common credit financial of financial practice: IAS liabilities liabilities 1 55 classified as derivative instruments. [Refer: Financial assets; Derivatives [member]] ifrs-full DerivativeFinanXiahlstaabtilitiesHElefFvarHeelging The amount common financial of derivative credit practice: IAS liabilities held financial 1 55 for hedging liabilities held for hedging. [Refer: Derivative

				Derivative financial liabilities]	
ifrs-full	DerivativeFina	nXianhStanbtilitiesF credit	Eleffvatfixeding financial liabilities held for trading	The amount of derivative financial liabilities held for trading. [Refer: Derivative financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading]	common practice: IAS 1 55
ifrs-full	DerivativeFina	nXianhStianbti,litiesU credit	JDefisivativitedCa financial liabilities, undiscounted cash flows	shiedcansount of contractual undiscounted cash flows in relation to derivative financial liabilities. [Refer: Derivative	disclosure: IFRS 7 39 b

				financial liabilities]	
ifrs-full	DerivativeLiab	oi Xtiiesstased ToM credit	itigateRtiskesAris liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non- derivative investment contracts	siTyEramAustets of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Derivatives [member]]	Backing@ontractsWithinScopeOfIFF IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativeLiał	i X tiæståsedToM credit	iDgateRtisksAris liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non- derivative investment contracts	ingeration of the formation of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]	ctxWithleScopeOfIFRS4AndNonder IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativesAn	að Anit Stamt ribute debit	dlDeFiaiaWabseO amount contributed to fair value of plan assets	Plan Assotsnt derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member];	example: IAS 19 142 e

			Derivatives [member]]	
ifrs-full	DerivativesMember	Derivatives [member]	This member stands for financial instruments or other contracts within the scope of IFRS 9 with all three of the following characteristics: (a) Their value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the "underlying"); (b) They require no initial net investment or an initial net investment or an would be	example: IFRS 13 IE60, example: IFRS 13 94, example: IFRS 7 IG40B, example: IFRS 7 6

required for other types of contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Financial instruments, class [member]] ifrs-full DescriptionAnd CatryingAmounDesdripting ible AT states Material To Est in sure: IAS 38 122 b of intangible description of intangible assets material to assets that are material to entity the entity's financial statements. [Refer: Intangible assets other than goodwill] ifrs-full DescriptionAnd CatryingAmounDescriptiona and the second se of intangible description IAS 38 122 a assets with of intangible indefinite assets with useful life indefinite supporting useful life, assessment supporting of indefinite the useful life assessment of indefinite useful life. [Refer: Intangible assets other than goodwill] ifrs-full DescriptionOfAtextuntingForTransactintinRecognitedSeparatelydischostureuisitionOfAssetsAndAssu IFRS 3 B64 1 of accounting description of how the for ii transaction acquirer

			recognised separately from acquisition of assets and assumption of liabilities in business combination	accounted for a transaction recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	
ifrs-full			of accounting policy decision to use exception in IFRS 13.48, assets	eEbæceptionInIF description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.	IFRS 13 96
ifrs-full	DescriptionOf	AtexaluntingPolic	policy decision to use exception in IFRS 13.48, liabilities	eEbæceptionInIF description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.	Rfsk:1484friztbilities IFRS 13 96
ifrs-full	DescriptionOfA	Atexatubiting Polic	Pexchiptilablef of accounting policy for available-for- sale financial assets [text block]	offladeFinancial/ description of the entity's accounting policy for available-for- sale financial assets. [Refer: Financial assets	Asoents Fixeplanatory practice: IAS 1 117 b – Expiry date 2021-01-01

available-forsale] ifrs-full DescriptionOfAtextulticlgPolicyFexBiptiogicalAtshetsExplanatocommon of accounting description practice: IAS 1 117 b policy for of the entity's biological accounting assets [text policy for block] biological assets. [Refer: **Biological** assets] ifrs-full DescriptionOfAtextublticlgPolic **FexBiptiow**ing **Gost** SExplanatoryommon of accounting description practice: IAS policy for of the entity's 1 117 b borrowing accounting costs [text policy for block] interest and other costs that the entity incurs in connection with the borrowing of funds. ifrs-full DescriptionOfAtexothiticlgPolicyFexeBiptiowingsEtxplanatory common practice: IAS of accounting description 1 117 b policy for of the entity's borrowings accounting [text block] policy for borrowings. [Refer: Borrowings] ifrs-full DescriptionOfAtextublticlgPolicyDextBiptionessCoTildeinationsAndCoorthoillExplanatory practice: IAS of accounting description policy for of the entity's 1 117 b business accounting combinations policy for and goodwill business [text block] combinations and goodwill. [Refer: **Business** combinations [member]; Goodwill] ifrs-full DescriptionOfAtextublticlgPolic of accounting description practice: IAS policy for of the entity's 1 117 b business accounting policy for

	combinationsbusiness[text block]combinations.[Refer:Businesscombinations[member]]
ifrs-full	DescriptionOfAtexatuhlticlgPolic DescriptionOfAtexatuhlticlgPolic DescriptionOfAtexatuhlticlgPolic DescriptionOfAtexatuhlticlgPolic Description common practice: IAS of accounting policy for cash flows accounting policy for cash flows. of the entity's accounting policy for cash flows. 1 117 b
ifrs-full	DescriptionOfAtcorbiticlgPolicJFextCipItateralTplanatorycommonof accountingdescriptionpractice: IASpolicy forof the entity's1 117 bcollateralaccounting[text block]policy forcollateral.collateral.
ifrs-full	DescriptionOfAtexotubiticlgPolic Festeriptionuction FileProgressEx planatoory of accounting of accounting description practice: IAS policy for of the entity's 1 117 b construction accounting policy for in progress policy for construction in progress. [Refer: Construction in progress] in progress] [Refer:
ifrs-full	DescriptionOf Accounting policy for of the entity's accounting liabilities and contingent assets [text liabilities and block] contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets]
ifrs-full	DescriptionOf AtcoubilitielgPolic Fexteriptionmer A The isitionCosts Explanatory of accounting of accounting description practice: IAS policy for of the entity's 1 117 b customer accounting accounting acquisition policy for costs related

costs [text to acquisition block] of customers. ifrs-full DescriptionOfAtexathlticlgPolicyDexactipationerLayaeltyProgramhcesExplanatory of accounting description practice: IAS 1 117 b policy for of the entity's customer accounting loyalty policy for programmes customer [text block] loyalty programmes. ifrs-full DescriptionOfAcconductory Description Descripti Description Description Description Descri of accounting description practice: IAS policy for of the entity's 1 117 b decommissioning;counting restoration policy for and decommissioning, rehabilitation restoration provisions and [text block] rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs] ifrs-full DescriptionOfAtextubiliclgPolic of accounting description practice: IAS policy for of the entity's 1 117 b deferred accounting policy for acquisition costs deferred arising from acquisition insurance costs contracts [text arising from block] insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts] ifrs-full DescriptionOfAtextubiticlgPolic practice: IAS of accounting description policy for of the entity's 1 117 b deferred accounting income tax policy for [text block] deferred

ifrs-full	DescriptionOfA texatubl	ticlgPolicyFextDipptioniation of accounting policy for depreciation expense [text block]	income tax. [Refer: Deferred tax expense (income)] of heapenseExpl description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation expense]	a catony on practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexath			InstrumentsExplanatory
		of accounting policy for derecognition of financial instruments [text block]	description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextuh			ments:AodHedgingExplanatory
		of accounting policy for derivative financial instruments and hedging [text block]	description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtecotubl	ticalgPolicyDressdDientiveative		
		of accounting policy for derivative financial	description of the entity's accounting policy for	practice: IAS 1 117 b

		instruments [text block]	derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]	
ifrs-full	DescriptionOfAtexatultingPoli	cyDexdDijstiontinu of accounting policy for discontinued operations [text block]	description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]	kplamationy practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexaturiticlgPoli	cyDexdDiptionnts. of accounting policy for discounts and rebates [text block]	AfildRebatesExp description of the entity's accounting policy for discounts and rebates.	lænanhonnyn practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatdriticlgPoli	cyDexeDipytidends of accounting policy for dividends [text block]	Explanatory description of the entity's accounting policy for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatulticlgPoli	cyDexcFaptingsP of accounting policy for earnings per	eitSheareExplana description of the entity's accounting policy for	common practice: IAS 1 117 b

share [text earnings per block] share. ifrs-full DescriptionOfAtexotulticlgPolicyFeedEiptissionRightsExplanatorycommon of accounting description practice: IAS policy for 1 117 b of the entity's emission accounting rights [text policy for block] emission rights. ifrs-full DescriptionOfAtexatulticlgPolicyFexeEippibuyeeBEhefitsExplanatecorynmon of accounting description practice: IAS 1 117 b policy for of the entity's employee accounting benefits [text policy for block] employee benefits. Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment. ifrs-full DescriptionOfAtextubiticlgPolicyDextripticonmentilRelatedExpenseInxplamatory of accounting description practice: IAS policy for 1 117 b of the entity's environment accounting policy for related expense [text environment block] related expense. ifrs-full DescriptionOfAtexathiticlgPolicyFexcExateptionalIfteensExplanatorymmon of accounting description practice: IAS policy for of the entity's 1 117 b exceptional accounting items [text policy for block] exceptional items. ifrs-full DescriptionOfAtexothiticlgPolicyFeedExptensesExplanatory common of accounting practice: IAS description policy for of the entity's 1 117 b expenses [text accounting block] policy for expenses.

ifrs-full	of accounting policy for exploration and evaluation expenditures [text block]	description of the entity's accounting policy for exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	IFRS 6 24 a
ifrs-full	Desdrapt ValueN of accounting policy for fair value measurement [text block]	Æhs urementExj description of the entity's accounting policy for fair value measurement. [Refer: At fair value [member]]	p tamatooyn practice: IAS 1 117 b
ifrs-full	DexdreptAmdCo of accounting policy for fee and commission income and expense [text block]	nThe issionIncom description of the entity's accounting policy for fee and commission income and expense. [Refer: Fee and commission income (expense)]	eAmdhToxpenseExplanator practice: IAS 1 117 b
ifrs-full	DexdriptioneCo of accounting policy for finance costs [text block]	statexplanatory description of the entity's accounting policy for finance costs. [Refer: Finance costs]	common practice: IAS 1 117 b
ifrs-full	Description of accounting policy for	di he AndCostsE description of the entity's	Explamator y practice: IAS 1 117 b

		finance income and costs [text block]	accounting policy for finance income and costs. [Refer: Finance income (cost)]	
ifrs-full	DescriptionOfAteoxtubilticlgPol	ic yFextFiptiori al of accounting policy for financial assets [text block]	SEbtsExplanator description of the entity's accounting policy for financial assets. [Refer: Financial assets]	rycommon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextublticlgPol	ic DextFiptiori al of accounting policy for financial guarantees [text block]	daranteesExpla description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]	natorynon practice: IAS 1 117 b
ifrs-full	DescriptionOfAteoxithiticlgPol	ic DextFiptiori alI of accounting policy for financial instruments at fair value through profit or loss [text block]	description of the entity's accounting policy for financial	ite the second s
ifrs-full	DescriptionOfAtcontributicalgPol	ic Description of accounting policy for financial instruments [text block]	nfthementsExpla description of the entity's accounting policy for financial instruments.	a cotory on practice: IAS 1 117 b

[Refer: Financial instruments, class [member]] ifrs-full DescriptionOfAtexatulticalgPolicyFexaTripationalLiaTbiditiesExplanatorymon of accounting description practice: IAS policy for of the entity's 1 117 b financial accounting liabilities policy for [text block] financial liabilities. [Refer: Financial liabilities] ifrs-full DescriptionOfAtextulticlgPolicyFextFightigmCultifeneyTranslationExphanatory practice: IAS of accounting description policy for of the entity's 1 117 b foreign accounting currency policy for translation foreign [text block] currency translation. ifrs-full DescriptionOfAtextubilitiolgPolic of accounting description practice: IAS policy for of the entity's 1 117 b franchise fees accounting [text block] policy for franchise fees. ifrs-full DescriptionOfAtextubiticlgPolicyFextFipticonalClineencyExplanatorymon of accounting description practice: IAS 1 117 b policy for of the entity's functional accounting currency [text policy for the currency of block] the primary economic environment in which the entity operates. ifrs-full DescriptionOfAtexatulticlgPolicyDexactionation common of accounting description practice: IAS policy for of the entity's 1 117 b goodwill [text accounting block] policy for goodwill. [Refer: Goodwill]

ifrs-full	DescriptionOfAtextubiliticle PolicyFexterioremmenfCeants disclosure:
	of accounting description IAS 20 39 a policy for of the entity's government accounting grants [text policy for
	block] government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Government grants]
ifrs-full	DescriptionOfAtcombilitielgPolic PendiliptigingExplace image: common practice: IAS of accounting description practice: IAS policy for of the entity's 1 117 b hedging [text accounting policy for block] policy for hedging.
ifrs-full	DescriptionOf AtcoshlicitgPolicFestiliptitomatFite InvestmentScorphanatoryof accountingdescriptionpractice: IASpolicy forof the entity's1 117 b –held-to-accountingExpiry datematuritypolicy for2021-01-01investmentsheld-to-investments.[Refer: Held-investments.[Refer: Held-to-maturityinvestments.investments.
ifrs-full	DescriptionOfAtexotulticlgPolic of accounting policy for of assets [text block] b
ifrs-full	DescriptionOfAtexounitiedgPolic of accounting policy for of the entity's impairment of financial policy for of the entity's impairment block] of financial assets. [Refer:

	Financial assets]
ifrs-full	DescriptionOf Atcool blick Polic Description of Atcool blick Policy for accounting policy for the entity's accounting policy for the assets [text block] non-financial assets [text block] non-financial assets. [Refer: Financial assets] block block] bl
ifrs-full	DescriptionOfAtextubilitielgPolicyFexdriptioneTaxExplanatory of accounting policy for income tax [text block] policy for income tax. counting policy for income tax. counting policy for income tax. counting
ifrs-full	DescriptionOfAtexatubiliticlgPolicyFerst driptioanceCommon description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]common practice: IAS 1 117 b, disclosure: IFRS 4 37 a - Expiry date 2021-01-012021-01-01related assets, income and expense [text block]liabilities, income and expense. [Refer: Types of insurance contracts [Remember]]
ifrs-full	DescriptionOfAtexxtubiticlgPolic JFexdriptingible AFbetsAndGood withhimplanatory of accounting policy for of the entity's 1 117 b intangible accounting assets and policy for intangible assets and goodwill [text block] assets and goodwill. [Refer: Intangible assets and goodwill]
ifrs-full	DescriptionOfAtexatulticlgPolic DescriptionOfAtexatulticlgPolic DescriptionOfAtexatulticlgPolic Description of accounting policy for intangible accounting assets other policy for

	than goodwillintangible[text block]assetsother thangoodwill.[Refer:Intangibleassetsother thangoodwill]
ifrs-full	DescriptionOf AtcoublticlgPolic VexdriptiestInc of the AndExpens cfoxphaonatory of accounting description practice: IAS policy for of the entity's 1 117 b interest accounting policy for income and policy for income and block] expense arising from interest. arising from arising from
ifrs-full	DescriptionOfAtconthingPolic Freedripeistment IFilAessociates of accounting policy for investment in associates [text block] [text bloc
ifrs-full	DescriptionOf Atcombiticitg PolicFreedriperstmentIRAessociates Andowint Ventures Explanatoryof accounting policy fordescriptionpractice: IASpolicy forof the entity's1 117 binvestment in associates and joint venturesaccountinginvestment in investmentaccountingassociates and joint venturespolicy forinvestmentin associatesInvestmentin associatesinvestmentin associatesand joint ventures.rentures.[Refer: AssociatesAssociatesJoint ventures[member];Joint ventures[member]]
ifrs-full	DescriptionOfAtexatubiliticlgPolicyFeastriptisatmentHilopertyExplanatomymonof accounting policy for investment block]description of the entity's accounting policy for investment property [text policy for investment property. [Refer:atomymon practice: IAS 1 117 b

			Investment property]	
ifrs-full	DescriptionOfAtexatulticlgPoli			esommon
		of accounting policy for investments in joint ventures [text block]	description of the entity's accounting policy for	practice: IAS
ifrs-full	DescriptionOfAtexatulticlgPoli			estmentsAccountedForUsingEquity
		of accounting policy for investments other than investments accounted for using equity method [text block]	description of the entity's accounting policy for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method investments accounted for using equity method]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexotubiticlgPoli			
		of accounting policy for issued capital [text block]	of the entity's accounting policy for issued capital. [Refer: Issued capital]	
ifrs-full	DescriptionOf AtexatubitickgPoli			common
		of accounting policy for leases [text block]	description of the entity's accounting policy for leases. A lease is an	practice: IAS 1 117 b

			agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.	
ifrs-full	DescriptionOfAtexothiticlgPolic			
		of accounting policy for loans and receivables [text block]	description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]	practice: IAS 1 117 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfAtexatubiticlgPolic	DextMpaism ing of accounting policy for measuring inventories [text block]	Inhe ntories description of the entity's accounting policy for measuring inventories. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	DescriptionOfAtextubiticlgPolic	Preschiptiog Ass of accounting policy for mining assets [text block]	Set SE explanatory description of the entity's accounting policy for mining assets. [Refer: Mining assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextubiticlgPolic	• Feact pring Rig of accounting policy for mining rights [text block]	Hthe xplanatory description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]]	common practice: IAS 1 117 b

ifrs-full	DescriptionOfAtexatubiticlgPolic		t Abs etsOrDispo	sadcommonpsClassifiedAsHeldForSale.
		of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextubilticlgPolic	vFreeding to the second	_	sadomoopsClassifiedAsHeldForSale practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextubiliticlgPolic	• Fexed fifsetting of accounting policy for offsetting of financial instruments [text block]	OffinancialInstr description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial	womentxFixplanatory practice: IAS 1 117 b

			• .	
			instruments, class [member]]	
ifrs-full	DescriptionOf Atexatulticitg Policy	Text Diih And Ga	Abs etsExplanat	annmon
		of accounting policy for oil and gas assets [text block]	description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatubiticlgPolicy	FestPiptica mm	iff ha ssets Explai	natomynon
		of accounting policy for programming assets [text plock]	description of the entity's accounting policy for programming assets. [Refer: Programming assets]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexothlticlgPolicy	FestPrippert yPl	afi h& ndEquipme	en of Fixip kan atory
		of accounting policy for property, plant and equipment [text block]	description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatulticlgPolicy	Descriptions	F End anatory	common
		of accounting policy for provisions text block]	description of the entity's accounting policy for provisions. [Refer: Provisions]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhltickgPolicy	Descriptionsific	a Elten Of Financia	actorstmuonentsExplanatory
		of accounting policy for reclassification of financial instruments [text block]	description of the entity's	practice: IAS 1 117 b

ifrs-full	DescriptionOfAtexotubiticilgPolic	cyJexdRiptogmisir of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	description of the entity's accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability. [Refer: Financial instruments, class	wisxาโอลมาValueAtInitialRecognition IFRS 7 28 a
ifrs-full	DescriptionOfAtconthiticlgPolic	cyDexRiptiogmitic of accounting policy for recognition of revenue [text block]	description of the entity's	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexathlticlgPolic	cyDextRiggidatory of accounting policy for regulatory deferral		n tsExplan atory practice: IAS 1 117 b

		accounts [textdeferralblock]accounts.[Refer:Regulatorydeferralaccountbalances[member]]
ifrs-full	DescriptionOfAtexothitich	PolicDescriptionClifterplanatory practice: IAScommon practice: IASof accounting policy for reinsurance [text block]of the entity's policy for reinsurance.1 117 b
ifrs-full	DescriptionOfAtextubltic	Policy Feed Reptions And Nie intenance Explanationry
		of accounting policy for repairs and maintenance [text block] policy for [text block] policy for [text block] policy for [Refer: Repairs and maintenance expense] practice: IAS 1 117 b 1 117 b
ifrs-full	DescriptionOfAtexotubition	Policy Fex Rintion hase Wind Reverse Reporchase Agreements Explanatory
		of accounting policy fordescription of the entity'spractice: IASpolicy forof the entity's1 117 brepurchaseaccountingand reversepolicy forrepurchaserepurchaseagreementsand reverse[text block]repurchaseagreements.agreements.
ifrs-full	DescriptionOfAtextubltic	Policy Fexer Reprint And Pevelopment Exprement Explanatory
		of accounting policy fordescription of the entity'spractice: IASresearch and development elock]accounting policy for1 117 bdevelopment expense [text block]policy for research and development expense. [Refer: Research and development expense]1 107 b
ifrs-full	DescriptionOfAtexatubltick	Policy Feed Restition ted Cashe And Cash Equivalents Explanatory
		of accounting policy for restricteddescription of the entity's accountingpractice: IAS 1 117 b

ifrs-full	DescriptionOfAtcoatuniticlgPolic		policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents] e Fhr tingExplana	atanynmon
		of accounting policy for segment reporting [text block]	description of the entity's accounting policy for segment reporting.	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatubiliticlgPolic	• FexSiptime Co of accounting policy for service concession arrangements [text block]	n Ebession Arrange description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]	ecoentsExplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhltingPolic	•FexShaticbased of accounting policy for share-based payment transactions [text block]	PhymentTransa description of the entity's accounting policy for transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the	retions Explanatory practice: IAS 1 117 b

			transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOfAtexatuhitingPolic	PexStipipingC of accounting policy for stripping costs [text block]	GSheE xplanatory description of the entity's accounting policy for waste removal costs that are incurred in mining activity.	vcommon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatubiticlgPolic	PrescSubtsidi aries of accounting policy for subsidiaries [text block]	estExeplanatory description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhiticlgPolic	DescriptisOthe of accounting policy for taxes other than income tax [text block]	rThenIncomeTa description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense]	хбхрнаонаtory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatulticlgPolic	Feacteption ation of accounting policy for	n Ben efits description of the entity's	common practice: IAS 1 117 b

	termination benefits [text block]accounting policy for termination benefits. [Refer: Termination benefits expense]
ifrs-full	DescriptionOfAtextubilitielgPolic Feature and OffherPayablesE xplamatony of accounting description practice: IAS policy of the entity's 1 117 b for trade accounting and other policy payables [text for trade block] and other payables. [Refer: Trade and other payables]
ifrs-full	DescriptionOfAtexatublticlgPolic VFexcFiptieAndOfTherReceivable closuption of accounting description practice: IAS policy of the entity's 1 117 b for trade accounting and other policy receivables for trade [text block] and other receivables. [Refer: Trade and other receivables]
ifrs-full	DescriptionOfAtextublticlgPolic UPexcFiptingInc difheAndExpenseExphanatory of accounting policy for of the entity's 1 117 b trading accounting income and policy for expense [text trading block] income and expense. [Refer: Trading income (expense)]
ifrs-full	DescriptionOf Acceptibiliticle Feact intrinsaction WeithNoncontrolling lowerestsExplanatory of accounting policy for transactions description accounting with non- controlling interests [text block] of the entity's transactions 1 117 b

[Refer: Non-

[Refer: Cash

controlling interests] ifrs-full DescriptionOfAtextubiliticlgPolicyDescFiptisactionTWeithRelatedParoiesFixplanatory description practice: IAS of accounting 1 117 b policy for of the entity's transactions accounting with related policy for parties [text transactions block] with related parties. [Refer: Related parties [member]] ifrs-full DescriptionOfAtextublticlgPolic VFexeFipakuryShailesExplanatorycommon of accounting description practice: IAS policy for of the entity's 1 117 b treasury accounting shares [text policy for block] treasury shares. [Refer: Treasury shares] ifrs-full DescriptionOfAtextubltickgPolic VFextWatiantsExThematory common of accounting description practice: IAS 1 117 b policy for of the entity's warrants [text accounting block] policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares. ifrs-full DescriptionOfAtextubiliticlgPolicyDestructionineCTilmponentsOfCashselndarashEquivalents IAS 7 46 of accounting description policy for of the entity's determining accounting components policy used to of cash determine the and cash components equivalents of cash [text block] and cash equivalents.

				and cash equivalents]	
ifrs-full	DescriptionOf	Atcopuliree	Description of acquiree	The description of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 a
ifrs-full	DescriptionOf	AtceptisitionOfA			edkaabpilieidsOSByMeansOfLease
			of acquisition of assets by assuming directly related liabilities or by means of lease	the non-cash acquisition of assets either by assuming directly related liabilities or by means of a lease.	
ifrs-full	DescriptionOf	AtexputisitionOfEr	n fDigsBylpteansO of acquisition of entity by means of equity issue		example: IAS 7 44 b
ifrs-full	DescriptionOf	AtgretedAllocatio	or DefOcificition rSu of agreed allocation of deficit or surplus of multi- employer or state plan on entity's withdrawal from plan	uifilesOfMultier description of any agreed allocation of a deficit or surplus on the entity's withdrawal from a multi- employer or state defined benefit plan. [Refer: Multi- employer defined benefit plans [member];	mpkæyesOnStatePlanOnEntitysWithd IAS 19 148 c ii

				State defined benefit plans [member]]	
ifrs-full	DescriptionOf	AtgretedAllocatio	nOtSocificition Su of agreed allocation of deficit or surplus of multi- employer or state plan on wind-up of plan	af jhe sOfMultier description of any agreed allocation of a deficit or surplus on the wind-up of a multi- employer or state defined benefit plan. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	n dikoylosOn StatePlanOnWindupOfPla IAS 19 148 c i
ifrs-full	DescriptionOf	AberctuntsOfAsse	tEleistripitionEqu of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	if HeterestsOrIt description of the assets, liabilities, equity interests or items of consideration for which the initial accounting for a business combination is incomplete. [Refer: Business combinations [member]]	e dis£06£kme siderationForWhichInitia IFRS 3 B67 a ii
ifrs-full	DescriptionOfA	A Xninstæt0 ,fEntit debit	ystityiFiotancia financial instruments included in fair value of plan assets	Thetrain entsInc value of the entity's own transferable financial instruments that are included in the fair value of defined benefit plan	ldisedon Frair Value Of Plan Assets IAS 19 143

			assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]]	
ifrs-full	DescriptionOf AXnonstast (0,fOthodebit	used by entity included in fair value of plan assets	value of other assets used by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	IAS 19 143
ifrs-full	DescriptionOf AXninsttst0 ,fProj debit	HypertypiedBy occupied by entity included in fair value of plan assets	vEhtitfalincladded of property occupied by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	IdFscillosalhæOfPlanAssets IAS 19 143
ifrs-full	DescriptionOfAtexOtherEntity	of any other entity's	description of the entity's responsibilities for the	IAS 19 139 a iii

			describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfAtexRetirement	Benesüt PlaioTerm of any retirement benefit plan termination terms	i Fati onTerms description of the termination terms of a retirement benefit plan.	disclosure: IAS 26 36 f
ifrs-full	DescriptionOfAtepatoachUsed7	o Desteriptina Disc of approach used to determine discount rates	count description of the approach used to determine discount rates when applying IFRS 17.	disclosure: IFRS 17 117 c iii – Effective 2021-01-01
ifrs-full	DescriptionOfAtpptoachUsedT	of approach used to determine investment components	SThentCompon description of the approach used to determine investment components when applying IFRS 17. Investment components are the amounts that an insurance contract requires the entity to repay to a policyholder even if an insured event does not occur.	edhitsclosure: IFRS 17 117 c iv – Effective 2021-01-01

ifrs-full	DescriptionOf	AueputoachUsedT			NoschosuncialRisk
			of approach	description of	
			used to	the approach	117 c ii –
			determine	used to	Effective
			risk	determine	2021-01-01
			adjustment	the risk	
			for non-	adjustment	
			financial risk	for non-	
				financial risk,	
				including	
				whether	
				changes	
				in the risk	
				adjustment for non-	
				financial	
				risk are	
				disaggregated	
				into an	
				insurance	
				service	
				component	
				and an	
				insurance	
				finance	
				component or	
				are presented	
				in full in the	
				insurance	
				service result.	
				[Refer: Risk	
				adjustment	
				for non-	
				financial risk	
				[member]]	
fra full	DescriptionOf	AtomtooohUgodT	- Diatiniationh Ch		doffrature Coch Elouve Arigin e From E
frs-full	DescriptionOI	Auparoachoseur	onescinguismen	description of	estationsureCashFlowsArisingFromE
			of approach used to	the approach	c i – Effective
			distinguish	used to	2021 01 01
			distinguish	used to	2021-01-01
			changes in	distinguish	2021-01-01
			changes in estimates of	distinguish changes in	2021-01-01
			changes in estimates of future cash	distinguish changes in estimates of	2021-01-01
			changes in estimates of future cash flows arising	distinguish changes in estimates of future cash	2021-01-01
			changes in estimates of future cash flows arising from exercise	distinguish changes in estimates of future cash flows arising	2021-01-01
			changes in estimates of future cash flows arising from exercise of discretion	distinguish changes in estimates of future cash flows arising from the	2021-01-01
			changes in estimates of future cash flows arising from exercise of discretion from other	distinguish changes in estimates of future cash flows arising from the exercise of	2021-01-01
			changes in estimates of future cash flows arising from exercise of discretion from other changes,	distinguish changes in estimates of future cash flows arising from the exercise of discretion	2021-01-01
			changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts	distinguish changes in estimates of future cash flows arising from the exercise of discretion from other	2021-01-01
			changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct	distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in	2021-01-01
			changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts	distinguish changes in estimates of future cash flows arising from the exercise of discretion from other	2021-01-01

				contracts	
				without direct	
				participation	
				features.	
				Insurance	
				contracts	
				without direct	
				participation	
				features are	
				insurance	
				contracts	
				that are not	
				insurance	
				contracts	
				with direct	
				participation	
				features.	
				[Refer:	
				Description	
				of	
				composition	
				of underlying	
				items for	
				contracts	
				with direct	
				participation	
				features]	
				reatares	
ifrs-full					
ins iun	DescriptionOf?	AterangementFor			geisselwsulterationAssets
1115 1011	DescriptionOf?	AtexangementFor	DestinigeittC onsof	description of	
1115 Tull	DescriptionOfA	AtterangementFor	of arrangement	description of the contingent	
115 1411	DescriptionOf?	AtexangementFor	of	description of	IFRS 3 B64 g
1115 1411	DescriptionOfA	AtexangementFor	of arrangement	description of the contingent	IFRS 3 B64 g
115 1011	DescriptionOfA	AterathgementFor	of arrangement for contingent consideration	description of the contingent consideration	IFRS 3 B64 g
	DescriptionOfA	AterangementFor	of arrangement for contingent	description of the contingent consideration arrangements and the	IFRS 3 B64 g
	DescriptionOfA	AterangementFor	of arrangement for contingent consideration arrangements	description of the contingent consideration arrangements and the arrangements	IFRS 3 B64 g
	DescriptionOfA	AterangementFor	of arrangement for contingent consideration arrangements and indemnification	description of the contingent consideration arrangements and the arrangements nfor	IFRS 3 B64 g ii
	DescriptionOfA	AterangementFor	of arrangement for contingent consideration arrangements and	description of the contingent consideration arrangements and the arrangements for indemnification	IFRS 3 B64 g ii
			of arrangement for contingent consideration arrangements and indemnification assets	description of the contingent consideration arrangements and the arrangements nfor indemnification assets.	IFRS 3 B64 g ii
ifrs-full			of arrangement for contingent consideration arrangements and indemnification assets tEleisog Spatiate giess	description of the contingent consideration arrangements and the arrangements nfor indemnification assets.	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tElvisug@ttiate.gies of asset-	description of the contingent consideration arrangements and the arrangements nfor indemnification assets. SWbedByPlanOr description of	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisugfittategies of asset- liability	description of the contingent consideration arrangements and the arrangements nfor indemnification assets. SWhedByPlanOr description of asset-liability	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisugfittiategies of asset- liability matching	description of the contingent consideration arrangements and the arrangements nfor indemnification assets. SUbedByPlanOr description of asset-liability matching	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
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			of arrangement for contingent consideration arrangements and indemnification assets tEleisegAttiategies of asset- liability matching strategies used by plan or entity to	description of the contingent consideration arrangements and the arrangements nfor indemnification assets. SWhedByPlanOr description of asset-liability matching strategies used by the defined benefit plan or the entity,	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisegAttiategies of asset- liability matching strategies used by plan or entity to	description of the contingent consideration arrangements and the arrangements nfor indemnification assets. WhedByPlanOr description of asset-liability matching strategies used by the defined benefit plan	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisegAttiategies of asset- liability matching strategies used by plan or entity to	description of the contingent consideration arrangements and the arrangements nfor indemnification assets. SWhedByPlanOr description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisegAttiategies of asset- liability matching strategies used by plan or entity to	description of the contingent consideration arrangements and the arrangements for indemnification assets. SWbed ByPlanOr description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of annuities	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisegAttiategies of asset- liability matching strategies used by plan or entity to	description of the contingent consideration arrangements and the arrangements for indemnification assets. SUbed ByPlanOr description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of annuities and other	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk
			of arrangement for contingent consideration arrangements and indemnification assets tEleisegAttiategies of asset- liability matching strategies used by plan or entity to	description of the contingent consideration arrangements and the arrangements for indemnification assets. SWbed ByPlanOr description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of annuities	IFRS 3 B64 g ii n EhisitljóBolkf anageRisk

		longevity swaps, to manage risk. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfBtesetsOfFinancia IStatem of base financi stateme that ha been re for cha in gene purcha power functio currence	s of description al of whether ents the financial ve statements stated that have nges been restated tral for changes sing in the general of purchasing nal power of the	IAS 29 39 b
ifrs-full	DescriptionOfB assis ForDesigna fDagE in of basis designa financi assets f overlay approa	s for description of ating the basis for al designating for financial assets for	Aisptoache: IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	DescriptionOfB tesit ForDetermi fileschi of basis determ amoun paymer conting conside arrange and indemr assets	s for description of the basis for determining t of the amount of the payment for contingent	IFRS 3 B64 g ii

ifrs-full	DescriptionOfBtesitsForDeter			r Risdbssigna tionAtDateOfInitialAppli
		of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	description of the basis for determining financial assets eligible for redesignation at the date of initial application of IFRS 17. A financial asset is eligible only if the financial asset is not held in respect of an activity that is unconnected with contracts within the scope of	IFRS 17 C32 a – Effective 2021-01-01
ifrs-full	DescriptionOfB tessis OfAccou	Inti DgSoriptions act of basis of accounting for transactions between reportable segments	IFRS 17. ioFisDetweenRep description of the basis of accounting for transactions between the entity's reportable segments. [Refer: Reportable segments [member]]	pditableSregments IFRS 8 27 a
ifrs-full	DescriptionOfBtesitOfInputs	An DAssriptio ions of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments	AFIddEstimationT description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial	dtiholqsues UsedToDetermineWhethe IFRS 7 35G a ii

		have increased significantly since initial recognition	instruments have increased significantly since initial recognition.	
ifrs-full	DescriptionOfBtesitOfInputsA	n DAssriptiotions , of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit- impaired financial asset	description of the basis of inputs and assumptions and the estimation techniques used to determine whether a financial asset is a credit-	dikolosuss UsedToDetermineWhethe IFRS 7 35G a iii
ifrs-full	DescriptionOfBassisOfInputsA	nDAssriptions, of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	AFIddEstimationT description of the basis of inputs and assumptions and the estimation techniques used to measure the 12-month and lifetime expected credit losses.	F ætibolqsuest Jsed ToMeasure 12month IFRS 7 35G a i
ifrs-full	DescriptionOf B tesitsOfPreparat	DreadSprim aris of basis of preparation of summarised financial information of associate	description of	IthistionOfAssociate IFRS 12 B15
ifrs-full	DescriptionOfBassisOfPreparat	DeStription aris of basis of preparation of	description of	

		summarised financial information of joint venture	preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfBassisOfValuatio	onDefsesseetisAwail of basis of valuation of assets available for benefits	able ForBenefits description of the basis of valuation of assets available for benefits in retirement benefit plans.	s disclosure: IAS 26 35 a ii
ifrs-full	DescriptionOfBtesitsOnWhichF	R description for the second s	description of the basis on which regulatory deferral account balances are recognised	ndescAoreitrecognisedAndDerecognise IFRS 14 32

ifrs-full	DescriptionOfBtesitsOnWhichU			
		of basis on which unit's recoverable amount has been determined	description of the basis on which the cash- generating unit's (group of units') recoverable amount has been determined (ie value in use or fair value less costs of disposal). [Refer: Cash- generating units [member]]	IAS 36 134 c
ifrs-full	DescriptionOfBassisUsedToDe	- diaminus Stiemlus		lilimed home an Dlan
IIIs-iuii	DescriptionOrpasisOseuroDe			
· Gran 6-11		of basis used to determine surplus or deficit of multi- employer or state plan	description of the basis used to determine a surplus or deficit in a multi- employer or state plan that may affect the amount of future contributions. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	iv
ifrs-full	DescriptionOfB tesit UsedToPre	eplaceCoptionrati of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	valleformationTl description of the basis used to prepare comparative information that does not comply with	

			IFRS 7 and IFRS 9.	
ifrs-full	DescriptionOfBictogicalAssets	Description of biological assets	The description of biological assets. [Refer: Biological assets]	disclosure: IAS 41 41
ifrs-full	DescriptionOfBickogicalAssets	PrescriptlyMea of biological assets previously measured at cost	sThedAtCost description of biological assets previously measured at their cost less any accumulated depreciation and impairment losses, which have become reliably measurable at fair value during the current period. [Refer: At fair value [member]; At cost [member]; Biological assets; Impairment loss]	disclosure: IAS 41 56 a
ifrs-full	DescriptionOfBicstogicalAssets	Wexencificition Value of biological assets where fair value information is unreliable	eTheormationIsI description of biological assets where fair value information is unreliable and the entity measures them at their cost less any accumulated depreciation and	J disalløbhr e: IAS 41 54 a

accumulated impairment losses. [Refer: Biological assets; Impairment loss] ifrs-full DescriptionOf Ctashtgenerating UDit Scription The disclosure: of cashdescription IAS 36 130 d generating of a cashi unit generating unit (such as whether it is a product line, a plant, a business operation, a geographical area or a reportable segment as defined in IFRS 8). [Refer: Cashgenerating units [member]] ifrs-full DescriptionOfCheartgeInValuationeUseEllinFairValueMeasurementAssets IFRS 13 93 d of change description in valuation of a change technique in valuation used in technique fair value (for example, measurement, changing from a market assets approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market

				approach [member]]	
ifrs-full	DescriptionOf	Meant of In Valuat	and a serimtione U		AdvantagementEntitysOwnEquityInstru
ifrs-full	DescriptionOf	J texn geIn√aluat	d) As a constraint of the second seco	description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market	IFRS 13 93 d
				approach	
				[member]]	
ifrs-full	DescriptionOf	Itean geInValuat	D AsechptiqueUs of change in valuation technique used in fair value measurement, liabilities	ethnFairValueM description of a change in valuation technique (for example,	Idiasclossmæn tLiabilities IFRS 13 93 d

Income approach [member]; Market approach [member]] ifrs-full DescriptionOfCleantgeInValuationEscriptioneUseClicoMeasureFaithValueuseScostsOfDisposal of change description **IAS 36** in valuation of a change 134 e iiB, technique in valuation disclosure: used to technique IAS 36 130 f measure used to ii fair value measure less costs of fair value disposal less costs of disposal. [Refer: Valuation techniques [member]] ifrs-full DescriptionOfCleartgeOfInvestriestEriptigStatusThe disclosure: **IFRS 12 9B** of change of description investment of the change entity status of investment entity status. [Refer: Disclosure of investment entities [text block]] ifrs-full DescriptionOfCleastgesInEntity and sections Policites And Process ciscle School and Capital And What En of changes description IAS 1 135 c in entity's of changes objectives, in entity's policies and objectives, processes for policies and managing processes for capital and managing what entity capital manages as and what capital the entity manages as capital. ifrs-full DescriptionOf Clease ges In Estimation Streption us On Significant Assisting Streption and When Applying Imp description IFRS 7 35G c of changes in estimation of changes in techniques the estimation or significant techniques assumptions or significant made when assumptions applying made when

		requirements and reasons for those changes	applying impairment requirements and the reasons for those changes.	
ifrs-full		of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	description of any changes in the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	n thisctsWitte inScopeOfIFRS17AndHo IFRS 17 124 c – Effective 2021-01-01
ifrs-full		of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	description of changes in the methods and assumptions used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	p drischSansi tivityAnalysisForActuari IAS 19 145 c
ifrs-full	DescriptionOfCleastgesInM	of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from	tibheUsedInPrep description of the changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk exposures that arise	pdiisegSansitivityAnalysisToChanges IFRS 17 128 c – Effective 2021-01-01

			within scope of IFRS 17	from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOf	C hean gesInMeth	of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	description of any changes in the methods used to measure contracts within the	i this::Sosupæ OfIFRS17AndProcessesF IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOf	C hean gesInMeth	of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	description	ri ksElosnf eontractsWithinScopeOfIF IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOf	C hean tgesInObjec	tDestPiplicitesAr of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	dProcessesForM description of any changes in the entity's objectives, policies and processes for managing the risks that arise from contracts within the scope of IFRS 17.	IdisægingÆ isksThatAriseFromContra IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOf	C hean tgesInPlanT	d SestiNipticu rrer of changes in plan to sell non-	t Alss etOrDispos description of the facts and circumstances	

		current asset or disposal group held for sale	leading to the decision to change the plan to sell non- current assets or disposal groups. [Refer: Non- current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]		
ifrs-full	DescriptionOfCleantgesInSe	ervic Desonciestion Ar of changes in service concession arrangement	r Thg ement description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 d	
ifrs-full	DescriptionOfCtottateralHe	IdA rdesthepfiorditE of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	description of the nature of collateral	nexeria pAessets That Are Individu IFRS 7 IG29 c – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01	allyDe
ifrs-full	DescriptionOfCtellateralHe	IdAs Desoripyion dO of collateral held as security and other credit	-	ndisactosture: IFRS 7 36 b – Expiry date 2021-01-01	

		enhancements and their financial effect in respect of amount that best represents maximum exposure	other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfCtellateralHeldA	sDesoripyiondO of collateral held as security and other credit enhancements		ickisadomis20:14 IFRS 7 35K b

 DescriptionOf	C iekia teralHeldA	s Desuripyi&n dO of collateral held as security and	that collateral or credit enhancements and information about financial instruments for which an entity has not recognised a loss allowance because of the collateral. [Refer: Credit risk [member]; Maximum exposure to credit risk] tHeneCreditEnhar description of collateral held as	disolotsAndTheirFinancialEffectIn IFRS 7 36 b
		other credit enhancements and their	security and other credit enhancements,	
		financial effect in respect of amount that best represents	and their financial effect (for example, a quantification of the extent	
		maximum exposure, financial instruments to which	to which collateral and other credit enhancements mitigate	
		impairment requirements in IFRS 9 are not applied	credit risk) in respect of the amount that best	
			represents the maximum exposure to credit risk of financial instruments	
			to which impairment requirements	

		in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DESofiptionRep of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	DEHgeInAbsence description of the terms and conditions associated with the entity's use of collateral permitted to be sold or repledged in absence of default by the owner of collateral.	etitElefaurltByOwnerOfCollateral IFRS 7 15 c
ifrs-full	Dess Arspetis And of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	LTabeilitiesRecog description of the comparison of the carrying amount of assets and liabilities of the entity that relate to its interests in structured entities and the entity's maximum exposure to loss from those entities. [Refer: Carrying amount [member]; Unconsolidated structured entities [member]; Maximum exposure to	IFRS 12 29 d

ifrs-full	DescriptionOfC	tem plianceWith	IF & S & F & Applied of compliance with IFRSs if applied for interim financial report	loss from interests in structured entities] dFbeInterimFina description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]	udisellRepret IAS 34 19
ifrs-full	DescriptionOfC	StextpositionOf	Jhdschyjnightems of composition of underlying items for contracts with direct participation features	Hone Contracts W description of the composition of the underlying items for contracts with direct participation features. Insurance contracts with direct participation features are insurance contracts for which, at inception: (a) the contractual terms specify that the policyholder participates in a share of a clearly identified pool of underlying items; (b) the entity expects to pay to the policyholder an amount equal to a	it HBtkesttPa rticipationFeatures IFRS 17 111 – Effective 2021-01-01

				substantial share of the fair value returns on the underlying items; and (c) the entity 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 underlying items. Underlying items are items that determine some of the amounts payable to a policyholder.	
ifrs-full	DescriptionOf	ConventrationsC	DescriptioR isk of concentrations of insurance risk	description of	disclosure: IFRS 4 39 c ii – Expiry date 2021-01-01

			area or currency).	
ifrs-full	DescriptionOfCtext	litessarptoon ric of conclusion why transaction price was not best evidence of fair value	description of why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports fair value.	IFRS 7 28 c
ifrs-full	DescriptionOfCtexttractualAgre	dass at OntSonted	PoheyForCharg	indestebolienenenenenenenenenenenenenenenenen karakteristen er
		of contractual agreement or stated policy for charging net defined benefit cost	description of the contractual 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 defined benefit plans that share risks between various entities under common control. [Refer: Defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans that share risks between entities under common control [member]]	IAS 19 149 a

ifrs-full	DescriptionOfCterxtersionOf	fDe D asdEiptityn of conversion of debt to equity	The description of the non-cash conversion of debt to equity.	example: IAS 7 44 c
ifrs-full	DescriptionOfCtritteriaSatisfi	ied WhsontijstingPresonanties of criteria satisfied when using premium allocation approach		Alixelosche: IFRS 17 97 a – Effective 2021-01-01
ifrs-full	DescriptionOfCtrittetriaUsedT	ToDI3tisguipthInves of criteria used to distinguish investment property from owner- occupied property and from property held for sale in ordinary course of business	description of the criteria used to distinguish investment property from owner- occupied	rdistDosneroccupiedPropertyAn IAS 40 75 c

			classification of property as investment property is difficult. [Refer: Investment property]	
ifrs-full	DescriptionOfC texs sreference	ceToDeschasticesAb of cross- reference to disclosures	o ThA ctivitiesSu description of cross- reference to	ubjextflooRnteRegulation IFRS 14 31
		about activities subject to rate regulation	disclosures about	
ifrs-full	DescriptionOfCtrassreferenc	eToDeschasticesAl		Prediscritesto entropy of the sector of the
		of cross- reference to disclosures about credit risk presented outside financial statements	description of cross- reference to disclosures	IFRS 7 35C
ifrs-full	DescriptionOfCtextsreference	ceToDischipsticesAb of cross- reference to disclosures about hedge accounting presented outside financial statements	of The Hedge Accound escription of cross- reference to disclosures about hedge accounting presented outside financial statements.	udíngsbrærentedOutsideFinancialStat IFRS 7 21B
ifrs-full	DescriptionOfCtressreference	ceToIDeschasticesAb of cross- reference to disclosures about leases	oTheEeases description of cross- reference to disclosures about leases.	disclosure: IFRS 16 52
ifrs-full	DescriptionOfCtextsreference	erTolDeschipsticesAb of cross- reference to disclosures about nature and extent of	of the Nature And E description of cross- reference to disclosures about nature	ExtisedOfTRisksArisingFromFinanciall IFRS 7 B6

		risks arising from financial instruments	and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfCtresssreference	ToDeischinstinersAb	o Th PlansThatSh	atiskloksBetweenEntitiesUnderCom
		of cross- reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	description of cross- references to disclosures about defined benefit plans that share risks between entities under common control in another group entity's financial statements. [Refer: Defined benefit plans that share risks between entities under common control [member]]	IAS 19 150
ifrs-full	DescriptionOfCtresssreference	To Descriptions Pro	s Eh¢ edOutsideI	ndesindsinancialStatements
		of cross- reference to disclosures presented outside interim financial statements	description of cross- reference to disclosures presented outside interim financial statements.	IAS 34 16A
ifrs-full	DescriptionOfCtextencyInWh	ich Sascopleticentar	yTimeormationIsI	Ditiptagedre:
		of currency in which supplementary information is displayed		

			information is displayed.	
ifrs-full	DescriptionOfCtextentAndFo	orm EreWary forforegan of current and former way of aggregating assets		disclosure: IAS 36 130 d iii
ifrs-full	DescriptionOfCtexrentComm	of current commitments or intentions to provide support to subsidiary	description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]	IFRS 12 19D
ifrs-full	DescriptionOfD teta tlsOfBrea	ich de Weight Renmi of details of breaches which permitted lender to demand accelerated repayment	ttædeenderToDe description of the details of breaches during the period of principal, interest, sinking fund	ndisuløsuveleratedRepaymentDuring IFRS 7 19

		during period of principal, interest, sinking fund, or redemption terms of loans payable	or redemption terms of loans payable that permitted the lender to demand accelerated repayment.	
ifrs-full	DescriptionOf D texatlsOfDefaul	the second secon	description of details of defaults during the period of principal, interest,	ekitSiloksingFundOrRedemptionTerm IFRS 7 18 a
ifrs-full	DescriptionOfDiefxicultiesStruc			
		of difficulties structured entity experienced in financing its activities	description of the difficulties that a structured entity has experienced in financing its activities.	IFRS 12 B26 f
ifrs-full	DescriptionOfDXscXXXntnRstarstA			disclosure:
		applied to cash flow projections	rate applied to cash flow projections for a cash- generating unit (group of units). [Refer: Cash- generating units [member]]	IAS 36 134 d v, disclosure: IAS 36 134 e v
ifrs-full	DescriptionOfDXscXXntnRstartU			
		rate used in current estimate of value in use	rate used in the current estimate of the present value of the future cash flows expected to	IAS 36 130 g

			be derived from an asset or cash- generating unit.	
ifrs-full		rate used in previous estimate of value in use	rate used in the previous estimate of the present value of the future cash flows expected to be derived from an asset or cash- generating unit.	IAS 36 130 g
ifrs-full		interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	interest rate for financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category as of the date of reclassification [Refer: Financial assets]	IFRS 7 12C a
ifrs-full	DescriptionOf	of effect of changing business model for managing financial assets on financial statements	ellfhær Managing description of the effect on the financial statements of changing the entity's business model for managing financial	F ähserleisal Ae ssetsOnFinancialStateme IFRS 7 12B b

			assets. [Refer: Financial assets]	
ifrs-full	DescriptionOfE tex tOfRegula	ato DeScaiptiwo rk of effect of regulatory framework on plan	description of the effect of	disclosure: IAS 19 139 a ii
ifrs-full	DescriptionOfEtetintnateOfRan	of estimate of range of undiscounted outcomes from contingent consideration arrangements and	roincontingent description of the estimate of the range of undiscounted outcomes from contingent consideration marrangements and indemnificatio assets.	dixxildxxaticonArrangementsAndInde IFRS 3 B64 g iii
ifrs-full	DescriptionOfEteexttOrChang	e Intersection in the section of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	description of the event	cdjæltisntðfDeferredTaxBenefitsAco IAS 12 81 k

ifrs-full	DescriptionOfEteistenceOfRes		PF bp ertyPlantA	ndisqlapment
		of existence of restrictions on title, property, plant and equipment	description of the existence of restrictions on the title of property, plant and equipment. [Refer: Property, plant and equipment]	IAS 16 74 a
ifrs-full	DescriptionOfEteistenceOfThir	Desty Otech tEn of existence of third- party credit enhancement	hancement description of the existence of third- party credit enhancement for liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	disclosure: IFRS 13 98
ifrs-full	DescriptionOfEtepetcheokiknpact	Distibility of expected impact of initial application of new standards or interpretations [text block]	tfibueOfNewStar disclosure of the known or reasonably estimable information relevant to assessing the possible impact that the application of a new IFRS, that has been issued but is not yet effective, will have.	dásdkonhæterpretations IAS 8 30 b
ifrs-full	DescriptionOfExpectedImpact	Macial Applica of expected impact	ationOfNewStar	ndardsOrInterpretationsAbstra

			of initial application of new standards or interpretations [abstract]		
ifrs-full	DescriptionOfE	xpectedImpact	Distinct of expected impact of initial application of new standards or interpretations [line items]	fionCiftNewStar represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ndardsOrInterpretationsLineItems
ifrs-full	DescriptionOfE	kapde tedImpact	Disitive Arpplica of expected impact of initial application of new standards or interpretations [table]	Soh€thNe wStar disclosing information related to the expected impact of the initial application of new standards or interpretations.	dasck@nheterpretationsTable IAS 8 30 b
ifrs-full	DescriptionOfE	tepxtctedTiming	Diebut fluiøs Cor of expected timing of outflows, contingent liabilities in business combination	fibgentLiabilitie description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	edIndBasinessCombination IFRS 3 B67 c, disclosure: IFRS 3 B64 j

				combinations [member]]	
ifrs-full	DescriptionOfExp	xatctedTiming	Diesutfutios Oth of expected timing of outflows, other provisions	eFheovisions description of the expected timing of outflows of economic benefits related to other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 a
ifrs-full	DescriptionOfExp du	XXedVolatili iration	t ySpace@ ptions volatility, share options granted	Gilaetexpected volatility of the share price used to calculate the fair value of the share options granted. Expected volatility is a measure of the amount by which a price is expected to fluctuate during a period. The measure of volatility used in option pricing models is the annualised standard deviation of the continuously compounded rates of return on the share over a period of time.	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfEtep	xit ryDateOfTe	n DescripfDiff ere of expiry date of deductible		IdösskasAmetUnusedTaxCred IAS 12 81 e

			temporary differences, unused tax losses and unused tax credits	date (if any) of deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]	
ifrs-full	DescriptionOf	EtepatanationOfFa	a Etesodiptias ons' of	Willing RangeOfOr description	attischesEremContingentConsideration IFRS 3 B64 g
			explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification be estimated.	iii n
ifrs-full	DescriptionOf	EtepxolsuresToRis	of exposures	description of	i diSclopsetCe IFRS17AndHowTheyAr IFRS 17 124
			to risks that arise from contracts within scope of IFRS 17 and how they arise	the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	a – Effective 2021-01-01

ifrs-full	DescriptionOfE tepxd sureToRis	k Description of exposure to risk	The description of exposures to risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 a
:Eng E.11	Description			Internet Provide and the and the second
ifrs-full	DescriptionOfExeent IoWhich	of extent to which entity can be liable to multi- employer or state plan for other entities' obligations	ablateoMultiemp description of the extent to which the entity can be liable for other entities' obligations under the terms and conditions of a multi- employer or state defined benefit plan. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	logiscriosSitetePlanForOtherEntitiesOl IAS 19 148 b
ifrs-full	DescriptionOfEtetentToWhich	aF DeValipt(Off Inv of extent to which fair value of investment property is based on valuation by independent valuer	esfimentProperty description of the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a	IdBædedûneValuationByIndependent

			recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. [Refer: Investment property]	
ifrs-full	DescriptionOfFa	ettAndBasisOn Desictification	g A mounts Deter	ndisedlosmderPreviousGAAPWereAlle
		of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	description of the fact and basis on which carrying amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.	IFRS 1 31A
ifrs-full	DescriptionOfFa		gAtheountsWerel	DelischinuredIfEntityUsesExemptionIn
		of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	description of the fact and basis on which	IFRS 1 31B

				operations subject to rate regulation.	
ifrs-full	DescriptionOfF		Weschlationum of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	Expressure To Los description of the fact and reasons why the entity cannot quantify its maximum exposure to loss from its interests in structured entities. [Refer: Maximum exposure to loss from interests in structured entities; Unconsolidated structured entities [member]]	d
ifrs-full	DescriptionOfF		WhesErifitionExpo of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	of the ToRiskAri description of the fact and the reason why the entity's exposure to risk arising from contracts within the scope of IFRS 17 at the end of the reporting period is not representative of its exposure during the period.	sdigflosm€ontractsWithinScopeOfII IFRS 17 123 – Effective 2021-01-01
ifrs-full	DescriptionOfF	actAndReason	WDessSeinstitinity of fact and reason why	Afi he ysisAreUnr description of the fact and	

sensitivity reason why analyses are sensitivity unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does
unrepresentative analyses are unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does
unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does
of risks inherent in financial instruments (for example, because the year-end exposure does
inherent in financial instruments (for example, because the year-end exposure does
financial instruments (for example, because the year-end exposure does
instruments (for example, because the year-end exposure does
(for example, because the year-end exposure does
because the year-end exposure does
year-end exposure does
exposure does
not reflect
the exposure
during the
year). [Refer:
Financial
instruments,
class
[member]]
ifrs-full DescriptionOff actAndReason Whes WriptimeOff Tedgeing Relationships Josuttenich Exemption In IFRS
of fact and description of IFRS 7 24D
reason why the fact and
volume of reason why
hedging the volume of
relationships the hedging
to which relationships
exemption in to which the
IFRS 7.23C exemption
applies is in paragraph
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of normal 7 applies is
volumes unrepresentative
of the normal
volumes.
ifrs-full DescriptionOf acto rs That Make Description ill Red by an isod disclosure:
of factors qualitative IFRS 3 B64 e
that make description
up goodwill of the factors
recognised that make up
the goodwill
recognised,
such as
expected
synergies
from
combining
operations of
the acquiree
and the
acquirer,
intangible

			assets that do not qualify for separate recognition or other factors. [Refer: Goodwill]	
ifrs-full	DescriptionOfF actThatA mo	ount DfstraptjeIn Ac of fact that estimating amount of change in accounting estimate is impracticable [text block]	description of the fact that the amount of the effect in future periods due	IAS 8 40
ifrs-full	DescriptionOf	ngin DescriptMo reU of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	description of the fact that changing one or more unobservable inputs for the fair value measurement of assets to reflect	pudisEddRafilectReasonablyPossibleAlt IFRS 13 93 h ii
ifrs-full	DescriptionOfFtexThatChan	ngin Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions	fideservableInp description of the fact that changing one or more unobservable inputs for the fair value measurement of the entity's own equity	putisEdBafilectReasonablyPossibleAlt IFRS 13 93 h ii

		would change fair value significantly, entity's own equity instruments	to reflect reasonably possible alternative assumptions would change the fair value significantly. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfFactThatCh			utisEbBsafiectReasonablyPossibleAlt
		of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	description of the fact that changing one or more unobservable inputs for the fair value measurement of liabilities to reflect reasonably possible alternative assumptions would change the fair value significantly.	IFRS 13 93 h ii
ifrs-full	DescriptionOfFactThatEr	ntityD des Stoip Fame Le	gal@rConstructi	wei@blbigationToNegativeNetAssetsT
		of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	description of the fact that the entity does not have a legal or constructive obligation in relation to the negative net assets, if aggregating all previously proportionately consolidated assets and liabilities on transition from proportionate	IFRS 11 C4

			consolidation to equity method results in negative net assets.	
ifrs-full	DescriptionOfF actT hatHighest	And Bright More Of of fact that highest and best use of non-financial asset differs from current use	NumefinancialAs description of the fact that the use of a non- financial asset that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used differs from its current use.	s ditæiffísns FromCurrentUse IFRS 13 93 i
ifrs-full	DescriptionOff ^F actT hatImpactI	SNextKiption Orl of fact that impact of initial application of new IFRS is not known or reasonably estimable	WeaksonablyEstir description of the fact that the impact of the initial application of a new IFRS is not known or reasonably estimable. [Refer: IFRSs [member]]	nækåænple: IAS 8 31 e ii
ifrs-full	DescriptionOfF actT hatMultien	PlayeriPliam sD of fact that multi- employer or state plan is defined benefit plan	efinedBenefitPl description of the fact that a multi- employer or state plan is a defined benefit plan. [Refer: Multi- employer defined benefit plans	adisclosure: IAS 19 148 d i

				[member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOf	FiexhcialInstrun	h Ents Dissignated of financial instruments designated as hedging instruments	Additional and a section of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non-derivative financial assets or non-derivative financial liabilities whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item. [Refer: Derivative financial assets; Financial assets	ruhisehtsure: IFRS 7 22 b – Expiry date 2021-01-01

		instruments, class [member]; Financial assets]	
ifrs-full	DescriptionOfFinancia	IInstrum EntsöttiptiGiarry iTgA mountAnd EtischasationOfWhyFairValueCa of financial description IFRS 7 30 b instruments, of financial – Expiry date their carrying instruments, amount, and their carrying explanation amount of why fair and an value cannot explanation be measured of why fair reliably value cannot be measured reliably for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	inno
ifrs-full	DescriptionOfFtnathcia	IRiskMabaseniptitRelateIII o AgriculturaIAsctiosityre:of financialdescription ofIAS 41 49 criskfinancial riskinancial riskmanagementmanagementrelated toagriculturalagriculturalagriculturalactivityactivity.activity.	
ifrs-full	DescriptionOfFtenetast	Transact Dustrigionacco ifilie gPrevious Julised Suite NoLonger Expected To of forecast descriptionof forecastdescriptionIFRS 7 23F,transactionsof forecastdisclosure:for whichtransactionsIFRS 7 23 bhedgefor which– Expiry dateaccountinghedge2021-01-01had been usedaccountingin previoushadperiod butpreviouslywhich arebeen usedno longerbut whichexpected toare no longeroccur.occur.	Occ
ifrs-full	DescriptionOfFtexptien	cyAndM DescriptionEestingRecoceduresOf PeriaingNetodelsAssets of frequency description IFRS 13 IE65	

			and methods for testing procedures of pricing models, assets	of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for assets.	b, example: IFRS 13 93 g
ifrs-full	DescriptionOfl	F teqt uencyAndN	of frequency	description	Reviewing Models Entitys Own Equity Ins IFRS 13 IE65
			and methods for testing procedures of pricing models, entity's own equity instruments	of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	b, example: IFRS 13 93 g
ifrs-full	DescriptionOf	F teqt uencyAndN	feats and the set of t	n ghe oceduresOt description	Reviewing Metodels Liabilities IFRS 13 IE65
			and methods for testing procedures of pricing models, liabilities	of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for liabilities.	b, example:

ifrs-full	DescriptionOff ⁻ tdktAmortised	In DassgripteAn sets of fully amortised intangible assets	The description of fully amortised intangible assets that are still in use. [Refer: Intangible assets other than goodwill]	example: IAS 38 128 a
ifrs-full	DescriptionOfFtexttionalCurre	nDescription of functional currency	The description of the currency of the primary economic environment in which the entity operates.	disclosure: IAS 21 53, disclosure: IAS 21 57 c
ifrs-full	DescriptionOfFtendingArrange	Thests Aptid Fund of funding arrangements and funding policy that affect future contributions	iffgRolicyThatA description of funding arrangements and the funding policy that affect future contributions to defined benefit plans. [Refer: Defined benefit plans [member]]	fdistFostureContributions IAS 19 147 a, disclosure: IAS 19 148 a
ifrs-full	DescriptionOfFtendingPolicy	Description of funding policy	The description of the policy for the transfer of assets to an entity (the fund) separate from the employer's entity to meet future obligations for the payment of	disclosure: IAS 26 35 c

	retirement benefits.
ifrs-full	DescriptionOf Otexu pWithinEnt iDescriptionOf Otexu pWithinEnt of group within entity that decides entity's valuation policies and policies and pol
ifrs-full	DescriptionOfGtexutpWithinEntiDesthatDisordes EFluitysValuation PxdircipleAndProceduresEntitysOwn of group description IFRS 13 IE65 within entity of the group a i, example: IFRS 13 93 g entity's entity that valuation decides policies and the entity's procedures, fair value entity's measurement own equity valuation instruments policies and procedures for the entity's own equity instruments.
ifrs-full	DescriptionOfGuexutpWithinEnt iDeskatiplicationes EfhitysValuation PexdicipleAndProceduresLiabilities of group description description iFRS 13 IE65 within entity of the group within the entity's entity that valuation decides policies and procedures, fair value liabilities fair value policies and procedures for liabilities.
ifrs-full	DescriptionOf GXoX7%RasteIntsedGoodwith apolateC TsheFgoowPth oject idiss losure: rate used to extrapolate cash flow projections beyond the period

				covered by the most recent budgets/ forecasts for a cash- generating unit (group of units). [Refer: Cash- generating units [member]]		
ifrs-full	DescriptionOf	lædg ingInstrum	eDesids in the d of hedging instruments used to hedge risk exposures and how they are used	geneiskExposure description of hedging instruments used to hedge risk exposures and how they are used. [Refer: Hedging instruments [member]]	ediásolitistone They A IFRS 7 22B a	AreUsed
ifrs-full	DescriptionOf	Histo ricalInform	adiescAiptionCou of historical information about counterparty default rates	nFtrpartyDefaul description of historical information about default rates of the party to the transaction other than the entity.	tRatesple: IFRS 7 IG23 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01	
ifrs-full	DescriptionOf	hæw tAcquirerOt	toireet for the second	f Noc uiree description of how the acquirer obtained the power to govern the financial and operating policies of the acquiree so as to obtain benefits from its activities.	disclosure: IFRS 3 B64 d	

ifrs-full	DescriptionOf	Iterx tEffectOnFa	i ĐækreiMiæas ure	metDueToCh	ntisthomeOrMoreUnobservableInpu
			of how effect	description of	
			on fair value	how the effect	lii
			measurement	on fair value	
			due to	measurement	
			change in	of assets due	
			one or more	to change in	
			unobservable	one or more	
			inputs to	unobservable	
			reflect	inputs to	
			reasonably	reflect	
			possible	reasonably	
			alternative	possible	
			assumptions	alternative	
			was	assumptions	
			calculated,	was	
			assets	calculated.	
ifrs-full	DescriptionOf				ntisth@netOrMoreUnobservableInpu
			of how effect	description of	IFRS 13 93 h
			on fair value	how the effect	lii
			measurement	on fair value	
			due to	measurement	
			change in	of the entity's	
			one or more	own equity	
			unobservable	instruments	
			inputs to	due to	
			reflect	change in	
			reasonably	one or more	
			possible	unobservable	
			alternative	inputs to	
			assumptions	reflect	
			was calculated,	reasonably possible	
			entity's	alternative	
			own equity	assumptions	
			instruments	was	
			Illouumento	calculated.	
			1	[Refer:	
			1	Entity's	
			1	own equity	
			1	instruments	
			1	[member]]	
ifrs-full	DescriptionOf				ntisth@netOrMoreUnobservableInp
			of how effect	description	IFRS 13 93 h
			on fair value	of how the	ii
			measurement	effect on the	
			due to	fair value	
			change in	measurement	
		1	one or more	of liabilities	
				1 4	
			unobservable inputs to	due to change in	

		reflect reasonably possible alternative assumptions was calculated, liabilities	one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	
ifrs-full	DescriptionOfH	wwtEntityDeter DiesedMytixim of how entity determined maximum economic benefit available		effiskvæškadele IAS 19 141 c iv
ifrs-full	DescriptionOfH		nird päne yInformati	o exasedle FairValueMeasurementWas
		of how entity determined that third- party information used in fair value measuremen was developed in accordance with IFRS 1 assets	of how the entity determined that third- party information, t such as broker quotes or pricing services,	IFRS 13 IE65 d, example: IFRS 13 93 g

of assets, was developed in accordance with IFRS 13. ifrs-full DescriptionOfHewtEntityDeterribiesselfiftaoThirdjTaneyInformationXassedInFairValueMeasurementWas of how entity description **IFRS 13 IE65** determined of how d, example: that thirdthe entity IFRS 13 93 g determined party that thirdinformation used in party fair value information, such as measurement broker quotes was developed in or pricing accordance services, with IFRS used in the 13, entity's fair value own equity measurement instruments of the entity's own equity instruments was developed in accordance with IFRS 13. [Refer: Entity's own equity instruments [member]] ifrs-full DescriptionOfHoevtEntityDeterrbiesceffitaoThirdfTaneyInformationXasmolleFairValueMeasurementWas IFRS¹³ IE65 of how entity description determined of how d, example: that thirdthe entity IFRS 13 93 g determined party information that thirdused in party fair value information, measurement such as broker quotes was developed in or pricing accordance services, with IFRS 13, used in the liabilities fair value measurement of liabilities, was developed in accordance with IFRS 13.

ifrs-full	DescriptionOfl -ttæwt EntityDet	of how entity determined which structured entities it sponsored	description of how the entity has determined which structured entities it has sponsored.	IFRS 12 27 a
ifrs-full		of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	description of how the entity determines the concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOf	ter DicessFiption of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	cRblationshipBe description of how the entity determines the economic relationship between the hedged item and the hedged item and the hedging instrument for the purpose of assessing the hedge effectiveness. Hedge effectiveness is the extent to which changes in the fair value of the hedging instrument offset changes in the fair value	etdisehHudgedItemAndHedgingInstru IFRS 7 22B b

			or the cash flows of the hedged item. [Refer: Hedging instruments [member]; Hedged items [member]]	
ifrs-full	DescriptionOff	II3hssHiptIgnRat of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	description of how the entity establishes the hedge ratio and	
ifrs-full	DescriptionOff	nbgingPrioessTo of how entity is managing process to transition to alternative benchmark rates for hedging relationships	oThansitionToA description of how the entity is managing the process to transition to alternative benchmark rates for hedging relationships.	It distatisten® enchmarkRatesForHedgin IFRS 7.24H c

ifrs-full	DescriptionOfHteewtEntityN	lanageskoripitdotry Ri	sk TheatArisesFro	uthischostatesWithinScopeOfIFRS17
1115-1011		of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	description of how the entity manages the liquidity risk that arises from contracts within the scope of IFRS 17. [Refer: Liquidity risk [member]]	IFRS 17 132 a – Effective 2021-01-01
ifrs-full		of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	gementStrategy description of how the entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets.	BlikkinghedgeAccountingAndDesig IFRS 7 23C b ii
ifrs-full	DescriptionOfHtewtForward	dlookbestriptionatio of how forward- looking information has been incorporated into determination of expected credit losses	description of how forward- looking information has been incorporated into the	p diat4d§nte DeterminationOfExpecte IFRS 7 35G b
ifrs-full	DescriptionOf Hoow FutureR	RecovDesChiRtionrsa of how future recovery or reversal of regulatory	IOfRegulatoryD description of how the future recovery or	ediswabsuucountBalancesIsAffectedB IFRS 14 30 c

		deferr accour baland affecta risks a uncert	Intregulatoryces isdeferralced byaccountandbalances is	
ifrs-full	DescriptionOf			nportise Essemption From IFRS9
		tempo exemp from I	er of how uded an insurer t concluded fies for that it prary qualifies for ption the temporar IFRS 9 exemption from IFRS 9	ry).
ifrs-full		of how insure detern that it not en in sign activit uncon with insura	w description er of how mined an insurer t did determined ngage that it did nificant not engage ty in significan mected activity unconnected ance with insurance, including what information considered.	it
ifrs-full	DescriptionOf			ereRdisogninedForTransactionRecognise
		costs i recogi	nised as costs not nse were recognised nised as an expense wer nection recognised nised for	re

		acquisition of assets and assumption of liabilities in business combination	separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOff- kewt Manageme	en IDesteniptioe sCo of how management determines concentrations	description of how management	disclosure: IFRS 7 B8 a
ifrs-full	DescriptionOff- Hew tThirdparty	InfluescraptionWas' of how third-party information was taken into account when measuring fair value, assets	TakenIntoAccou description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of assets.	uetXihehd/leasuringFairValueAssets IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOfl-IterntThirdparty	InflescraptionWas' of how third-party information was taken	TakenIntoAccou description of how third-party information,	uætXa/hehd/leasuringFairValueEntitys IFRS 13 IE64 b, example: IFRS 13 92

			into account when measuring fair value, entity's own equity instruments	such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOf	ικαν «(ΓhirdpartyΙ	nfbesmaiptintWas of how third-party information was taken into account when measuring fair value, liabilities	Taken IntoAccou description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of liabilities.	n ktWihpik /IeasuringFairValueLiabilit IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOf	dent ificationOf	DescriptStatem of identification of financial statements to which separate financial statements relate	eFiberToWhichSe description of the identity of financial statements to which separate financial statements relate.	plisateRinancialStatementsRelate IAS 27 17

ifrs-full	DescriptionOfIdentityOfRateR	dgesatops ion of identity	The description of	disclosure: IFRS 14 30 b
		of rate		11 ⁻ KS 14 50 1
			the identity	
		regulator(s)	of the rate	
			regulator(s). A rate	
			regulator is an authorised	
			body that is	
			empowered	
			by statute or	
			regulation	
			to establish	
			the rate or a	
			range of rates	
			that bind an	
			entity. The	
			rate regulator	
			may be a	
			third-party	
			body or a	
			related party	
			of the entity,	
			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	
			customers	
			and to ensure	
			the overall	
			financial	
			viability of	
			the entity.	
frs-full	DescriptionOfIntepatctOfRateRe			
		of impact	description	IFRS 14 34
		of rate	of the impact	
		regulation on	of the rate	
		current and	regulation on	
		deferred tax	the current	
			and deferred	
			tax. Rate	
			regulation is	
			a framework	
			for	
			establishing	

the prices that can be charged to customers for goods or services and that framework is subject to oversight and/ or approval by a rate regulator. ifrs-full DescriptionOfIntextmationAboutSascriptionDefitibefMultiempldiscribtare: description IAS 19 148 d of information of available iv about surplus information or deficit about a of multisurplus or employer or deficit in state plan a multiemployer or state plan that may affect the amount of future contributions. [Refer: Multiemployer defined benefit plans [member]; State defined benefit plans [member]] ifrs-full DescriptionOfIntextmationWheneRescrivationeDiscIEscresNotRequalisellosure: of fact that IFRS 7 30 a description fair value of the fact – Expiry date information that fair value 2021-01-01 information has not been has not been disclosed because fair disclosed value of because the instruments fair value of cannot be instruments cannot be measured reliably measured reliably. ifrs-full DescriptionOfInterall&ppkicationHOisStondardsOrTiterpretations disclosure: of initial disclosure IAS 8 28 application of of the initial

	standards or interpretationsapplication of an IFRS.[text block][Refer: IFRSs [member]]
ifrs-full	DescriptionOfIntpatsToOptionPEciagNitidalSh of inputs to option pricing model, share options granted [Refer: Option pricing model [member]]
ifrs-full	DescriptionOfl tpatsUsedInFairfValue)MeasuremAthtAssets of inputs used in fair value measurement, assets description of inputs used in the fair value measurement of assets. Inputs are the assumptions that market participants would use when pricing the asset, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.
ifrs-full	DescriptionOflitipxtsUsedInFairlVasuelpteasurenficintEntitysOwnEisquiosInstrumen of inputs used description of IFRS 13 93 d in fair value inputs used in measurement, the fair value entity's measurement

		own equity instruments	of the entity's own equity instruments. Inputs are the assumptions that market participants would use when pricing	
			the entity's own equity instrument, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk	
			inherent in the inputs to the valuation technique.	
ifrs-full	DescriptionOflntpxtsUsedInFai	n Vasaeiylicas ure of inputs used in fair value measurement, liabilities	Wehnet Liabilities description of inputs used in the fair value measurement of liabilities. Inputs are the assumptions that market participants would use when pricing the liability, including assumptions about risk such as the risk inherent in a particular valuation technique used to	disclosure: IFRS 13 93 d

			measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	
ifrs-full	DescriptionOfIntertionsToPr	rov DeSupptor ToS of intentions to provide support to structured entity	tfiluturedEntity description of the entity's current intentions to provide financial or other support to a structured entity, including intentions to assist the structured entity in obtaining financial support.	disclosure: IFRS 12 17, disclosure: IFRS 12 31
ifrs-full	DescriptionOfIntextnalCreditI	Ra tibessPiptiess of internal credit ratings process	The description of the entity's process for internal credit ratings. [Refer: Internal credit grades [member]]	example: IFRS 7 IG25 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfIntextnalReport	tin Descriptions For of internal reporting procedures for discussing and assessing fair value measurements, assets	description of the internal reporting procedures in place (for example,	AeseanspingFairValueMeasurementsAs IFRS 13 IE65 a iii, example: IFRS 13 93 g

			discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.	
ifrs-full	DescriptionOfI	gDescriptilessFor of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	description of the internal reporting procedures in place (for example,	a iii, example: IFRS 13 93 g

ifrs-full	DescriptionOf	ntextnalReportingDeoceipt		Accessed states and the second s	ments
	ļ	of intern			
	ļ	reporting		a iii, example:	
	ļ	procedu		IFRS 13 93 g	
	ļ	for discu			
	ļ	and asse	e 1 (
		fair valu			
		measure	,		
		liabilitie	, ,		
			pricing, risk		
			management		
			or audit		
			committees		
			discuss and		
			assess the fair value		
			for the group)	
			for the group within the		
			entity that		
			decides		
			the entity's		
			fair value		
			measurement		
			valuation		
			policies and		
			procedures		
			for liabilities.		
ifrs-full	DescriptionOfI	ntextrelationships Besurep	nibmobsetilwebleInputsA	ndds@fbkomeFheyMightMagni	fvOrN
	I	of	description	IFRS 13 93 h	- j :
			tionshippsf the	i	
		between		ips	
		unobserv			
		inputs an			
		of how	inputs and		
	l l		the lathow		
		they mig			
		magnify	they might		
		magnify or mitiga	they might ate magnify		
		magnify or mitiga effect of	they might ate magnify or mitigate		
		magnify or mitiga effect of changes	they mightatemagnifyor mitigateinthe effect		
		magnify or mitiga effect of changes unobserv	they might ate magnify or mitigate in the effect vable of changes		
		magnify or mitiga effect of changes unobserv inputs of	they might ate magnify or mitigate in the effect vable of changes n in the		
		magnify or mitiga effect of changes unobserv inputs of fair valu	they might magnify or mitigate in the effect vable of changes n in the unobservable		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might magnify or mitigate in the effect vable of changes n in the unobservable ment, inputs on the		
		magnify or mitiga effect of changes unobserv inputs of fair valu	they might magnify or mitigate in the effect vable of changes n in the unobservable imputs on the fair value		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might magnify or mitigate in the effect vable of changes in the unobservable inputs on the fair value measurement		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might magnify or mitigate in the effect vable of changes in the unobservable inputs on the fair value measurement of assets.		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might magnify or mitigate in the effect vable of changes in the unobservable ment, inputs on the fair value measurement of assets. [Refer:		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might ate magnify or mitigate in the effect vable of changes in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might ate magnify or mitigate in the effect vable of changes n in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure of significant		
		magnify or mitiga effect of changes unobserv inputs of fair valu measure	they might ate magnify or mitigate in the effect vable of changes in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure		

	in fair value measurement of assets [text block]]
ifrs-full	DescriptionOfIntextrelationshipsBesureptible books and a ble Inputs And Strengthey Might Magnify Or Mit
	ofdescriptionIFRS 13 93 hinterrelationshipsinterrelationshipsunobservableinterrelationshipsinputs andbetweeninputs andunobservableof howinputs andthey mightof howmagnifyof howeffect ofor mitigatechanges inunobservableinputs onin theinputs onin thefair valueunobservableown equityinstruments.instrumentsof the entity'sown equityinstruments.instrumentsin fair valuein fair valuein fair valueunobservablein fair valueinstrumentsof the entity'sof the entity'sof the entity'sown equityin fair valuein fair valuemeasurement,in fair valuein fair valuein fair valuemeasurement,in fair valuein fair valuein fair valuein fair valuein fair valuemeasurement,in fair valuein fair valuein fair valuein fair valuein fair valuemeasurement,of equity [textblock]]
ifrs-full	DescriptionOfIntextrelationshipsBetweeptiblmobsEilvableInputsAntil@fbkoweFheyMightMagnifyOrMit
	ofdescriptionIFRS 13 93 hinterrelationshipsinterrelationshipsunobservableinterrelationshipsunobservablebetweeninputs andunobservableof howinputs andthey mightof howmagnifythey mightor mitigatemagnifyeffect ofor mitigateinputs onin the effectinputs onin thefair valueunobservableinputs onin thefair valueunobservablemeasurement,fair valuemeasurement,fair valuemeasurementfair valuemeasurementfair value

	of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]]
ifrs-full	DescriptionOfIntestmentPrope DescriptionOfIntestmentPrope Description AEbordanceWith HRS3661WäthinFairValueModel of investment description IAS 40 78 a property, at of investment cost or in property accordance measured with IFRS 16 at cost or in within fair accordance value model with IFRS 16 within fair accordance within the fair value model with IFRS 16 within the fair walue model with IFRS 16 within the fair value model with IFRS 16 within the fair value model With IFRS 16 within the fair value model Because the entity cannot measure the fair value reliably. [Refer: Investment property]
ifrs-full	DescriptionOfInteestmentPropetDeWchiptiFairVa ItleeInformation IdlsnæsialeleCostModel of investment description IAS 40 79 e i property of investment property fair value accounted information for using the cost model for which the entity cannot measure the fair value fair value is unreliable, cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]
ifrs-full	DescriptionOfIrteestmentsInEq Displaymented AISM easuredAtF disFlosurghOtherComprehensiveInc of description IFRS 7 11A a investments of the in equity investments instruments in equity designated instruments at fair value that have through other been

		comprehensive income	designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	DescriptionOfJudgementsA	nd (Dasgiplin)n dge of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	effibentsThatSign description of the judgements, and changes in the judgements, that significantly affect the determination of the amount and timing of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	iflixaltlyutteffectDeterminationOfAmc IFRS 15 123
ifrs-full	DescriptionOfJ udg ementsN			glisgløkan€riteriaForOperatingSegm IFRS 8 22 aa
ifrs-full	DescriptionOfJ udg ementsN	Iade DeSctiption ing of judgements made in determining amount of costs to obtain or fulfil	ATimeountOfCost	s TisOlotsaine)rFulfilContractsWithCus IFRS 15 127 a

		contracts with customers	to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOfJustificationFor	UBierg@iptiothRa of justification for using growth rate that exceeds long-term average growth rate	ta TheatExceedsI description of the justification for using any growth rate to extrapolate cash flow projections that exceeds the long- term average growth rate for the products, industries or country (countries) in which the entity operates, or for the market to which a cash- generating unit (group of units) is dedicated. [Refer: Cash- generating units [member]]	ohisatkossu Average Growth Rate IAS 36 134 d iv
ifrs-full	DescriptionOfKtexAssumption	ns Deswihipthom and of key assumptions on which management has based cash flow projections	agdmentHasBas description of key assumptions on which management has based its cash flow projections	edíšakbfülrewProjections IAS 36 134 d i, disclosure: IAS 36 135 c

ifrs-full	DescriptionOfk	K texA ssumptions	sDesWhipthMana of key assumptions on which management has based determination of fair value less costs of disposal	for the period covered by the most recent budgets/ forecasts for a cash- generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash- generating units [member]] gdmentHasBase description of key assumptions on which management has based its determination of fair value less costs of disposal for a cash- generating unit (group of units). Key assumptions are those to which the unit's (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash- generating unit (group of units') recoverable amount is most sensitive. [Refer: Cash- generating units [member]]	e diSetesmi nationOfFairValueLessCo IAS 36 134 e i, disclosure: IAS 36 130 f iii
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ifrs-full	DescriptionOfLævelOfFai	ir Valu of level of fair value hierarchy within which fair value measurement is categorised	description of the level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of "costs of disposal") for a cash- generating unit (group of units'). [Refer: Cash- generating units	Addist for the second s
ifrs-full	DescriptionOfLitexitations	sOfMe DexdsTptionI nPr of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	[member]] replacingSensitiv description of the limitations of the methods used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	itlischasyssisForActuarialAssumption IAS 19 145 b
ifrs-full	DescriptionOfLiexttemIn		description of the line	Indefinition of LossAsResultOfRem IFRS 3 B64 p ii

			equity interest is recognised	to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfI	L ioxi temInState	nhæstOfflionpret of line item in statement of comprehensive income that includes reclassification adjustments	description of the line item in the statement of comprehensive	n
ifrs-full	DescriptionOf	⊥ iexi temInState	nDestOffitionpred of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	description of the line item in the statement of comprehensive income that includes the	

			on hedge ineffectiveness]
ifrs-full	DescriptionOfLinettemIn	Staten Dert Of Flinomcia of line item in statement of financial position that includes hedged item	IPbeitionThatIn description of the line item in the statement of financial position that includes the hedged item. [Refer: Hedged items [member]]	adiadeloktandegedItem IFRS 7 24B a iii
ifrs-full	DescriptionOfLinettemIn	Staten Dert Of Flinoancia of line item in statement of financial position that includes hedging instrument	IPbsitionThatIn description of the line item in the statement of financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]	adiadelogingInstrument IFRS 7 24A b
ifrs-full	DescriptionOfLinettemsF	For Ac Desicion Realated of line items in statement of comprehensive income for amounts of acquisition- related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	description of line items in the	ediAsloxpenseForTransactionRecogn IFRS 3 B64 m

				Business combinations [member]; Acquisition- related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination]	
ifrs-full	DescriptionOf	L ioci temsInFina	nDeskSiptionents of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	HdrAmountsRe description of the line items in the financial statements where amounts recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations are included. [Refer: Business combinations [member]; Amounts recognised separately from transaction recognised separately from acquisition of assets and assumption	odignlosdForTransactionRecognisedS IFRS 3 B64 1 iii

			of liabilities in business combination]	
ifrs-full	DescriptionOfLinxItemsInOt	the fOascriptloansiv of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	description of the line	
ifrs-full	DescriptionOfLieveltemsInOt	the Resoniption of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	description of the line	

ifrs-full	DescriptionOfl iexitems			Gaisostomeres AreRecognisedFairValu
		of line items	description	IFRS 13 93 e
		in other	of the line	11
		comprehensive		
		income	in other	
		where gains	comprehensive	2
		(losses) are	income in	
		recognised,	which the	
		fair value	gains (losses)	
		measurement,	during the	
		liabilities	period for	
			liabilities	
			measured at	
			fair value are	
			recognised.	
			[Refer: At	
			fair value	
			[member];	
			Other	
			comprehensive	
			income]	
: fra fra11	DescriptionOf	-I. Due L'ID-Jenindia W/h;		
ifrs-full	DescriptionO1110x1tems			CeisationOfSubsidia
		of line item(s)	*	IFKS 12 9B C
		in profit or	line item(s)	
		loss in which	in profit or	
		gain (loss) on	loss in which	
		cessation of	gain (loss) on	
		consolidation	cessation of	
		of	consolidation	
		subsidiaries is		
		recognised	subsidiaries	
			due to change	
			of investment	
			entity status	
			is recognised.	
			[Refer:	
			Disclosure of	
			investment	
			entities	
			[text block];	
			Subsidiaries	
			[member]]	
ifrs-full	DescriptionOfLiexItems	sInProfitOescoisstWhere	GainesLossesAre	RiscolgsuisedFairValueMeasurement
1110 1011		of line items	description	IFRS 13 93 e
		in profit	of the line	i
		or loss	item(s) in	
		where gains	profit or loss	
		(losses) are	in which the	
		recognised,	gains (losses)	
		fair value		
			during the period	
			the period	

		measurement, assets	for assets measured at fair value are recognised. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLiexItemsInPro	ofil OrscoipstW here of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	Chin sLossesAre description of the line item(s) in profit or loss in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: Entity's own equity instruments [member]]	e Rixxdgsuise dFairValueMeasurementF IFRS 13 93 e i
ifrs-full	DescriptionOf text temsInPr			e Riscolgsuised Fair Value Measurement I
		of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	description of the line item(s) in profit or loss in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]]	IFRS 13 93 e i
ifrs-full	DescriptionOfL iexI temsInPro	of itOesCoipstWhere of line items in profit or loss where gains (losses) attributable to change in unrealised	ClaimsLossesAtt description of the line item(s) in profit or loss in which gains (losses) for the period	tr discabsleTe rChangeInUnrealisedGair IFRS 13 93 f

			gains or losses for assets held at end of period are recognised, fair value measurement	recognised in profit or loss are reported for assets measured at fair value that are attributable to the change in unrealised gains (losses) relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	DescriptionOf	L iexi temsInProf	ilDesCoipstWhere of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	Gims LossesAtt description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member];	r discloseffe rChangeInUnrealisedGair IFRS 13 93 f

ifrs-full	DescriptionOfL iexI temsInPr	ofi tOrs coipstWihere of line items in profit or	Entity's own equity instruments [member]] CElinesLossesAtt description of the line	ritiscableTecChangeInUnrealisedGair IFRS 13 93 f
		loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for liabilities measured at fair value that are attributable to the change in unrealised gains (losses) relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLievItemsInSta	ate DestOffiom pr of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	description of line item(s) of the	

				recognised in profit or loss]	
ifrs-full	DescriptionOf	inel temsInState	- Bestahlannr		Idi Schosh Fenpairment Losses Recogni
			of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	description of line item(s) of the statement of comprehensive income in which impairment losses recognised in profit or loss are reversed. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]	IAS 36 126 b
ifrs-full	DescriptionOfI	⊥ iexi temsInStat	eDestOpFioranci of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	a The sitionInWh description of the line items in the statement of financial position in which assets and liabilities in relation to structured entities are recognised.	i dhsæksættsæ tndLiabilitiesRecognised
ifrs-full	DescriptionOf	L inxI temsInState	eDestOpFionanci of line items in statement of financial position which include lease liabilities	a The sitionWhic description of the line items in the statement of financial position that include the lease liabilities. [Refer: Lease liabilities]	hdindhoseineaseLiabilities IFRS 16 47 b
ifrs-full	DescriptionOf	L inxI temsInState	eDestOpFionanci of line items in statement of financial	a The sitionWhic description of the line items in the	hdindlaseReightofuseAssets IFRS 16 47 a ii

			position which include right-of-use assets	statement of financial position that include the right-of-use assets. [Refer: Right-of-use assets]	
ifrs-full	DescriptionOfI	L inkt BetweenRe	in the scription of link between reimbursement right and related obligation	description of the link	IAŠ 19 140 b
ifrs-full	DescriptionOf	fajø rAssumptic	Difference of major assumptions made concerning future events, contingent liabilities in business combination	nfihgFutureEven description of the major assumptions made concerning future events that may affect the amount required to settle a contingent liability recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	tdf3ohtingentLiabilitiesInBusinessCo IFRS 3 B67 c, disclosure: IFRS 3 B64 j
ifrs-full	DescriptionOf	M ejø rAssumptio	h344adpGon cer of major assumptions made concerning future	nfilteFutureEven description of the major assumptions made concerning future events	tdf9thesProvisions IAS 37 85 b

		events, other provisions	that may affect the amount required to settle a provision. [Refer: Other provisions]	
ifrs-full	DescriptionOf Man agementsA	of management's approach to determining values assigned to key assumptions	description of management's approach to determining the value (or values) assigned to key assumptions, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information and, if not, how and why they differ from past experience or external sources of information. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive.	IAS 36 134 d ii, disclosure: IAS 36 135 d, disclosure: IAS 36 134 e ii
ifrs-full	DescriptionOflManablogk.iqui	diDiRdstsure of how entity manages liquidity risk [text block]	The disclosure of how the entity manages its liquidity risk. [Refer:	disclosure: IFRS 7 39 c

			Liquidity risk [member]]	
ifrs-full	DescriptionOf	il Destceipts ion of material reconciling items	The description of all material reconciling items. [Refer: Material reconciling items [member]]	disclosure: IFRS 8 28
ifrs-full	DescriptionOfMax1mumTerm(DE esciontsi Gurant	te dho rSharebase	dHaylosunteArrangement
		of maximum term of options granted for share-based payment arrangement	description of the maximum term of options granted for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOf Mexs urementBa	SBESMINTINGONTI	o lline gInterestIn	Adisulose Recognised AtAcquisition D
		of measurement basis for non- controlling interest in acquiree recognised at acquisition date	description of the measurement basis for a non- controlling interest in an acquiree recognised at the	IFRS 3 B64 o

ifrs-full	DescriptionOf	/feats urementDir	flocsaccipstfromFin of measurement differences for financial assets subject	acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]; Non- controlling interest in acquiree recognised at acquisition date] aThia IAssetsSub description of any measurement differences for financial	j æstloonfis ettingEnforceableMasterl IFRS 7 B42
			to offsetting, enforceable master netting arrangements or similar agreements	assets that are offset or that are subject to an enforceable master netting arrangement or similar	
				agreement. [Refer: Financial assets]	
ifrs-full	DescriptionOf	Mexs urementDi	for financial liabilities subject to offsetting, enforceable master netting	description of any measurement differences for financial liabilities that are offset or that are	SlibjbotToOffsettingEnforceableMas IFRS 7 B42

			arrangements or similar agreements	enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	DescriptionOf	vfetk todOfSettle	næteripfslæreba of method of settlement for share-based payment arrangement	SEMP ayment Arri description of the method of settlement (for example, whether in cash or equity) for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOf	√fetåt odologyUs	eDEoDipteionine' of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk	description of the methodology	ingsteffteatse9fChangesInLiabilitysCre

in other	liability's	
comprehensive		
income	in other	
would create	comprehensive	
or enlarge	income would	
accounting	create or	
mismatch in	enlarge an	
profit or loss	accounting	
	mismatch in	
	profit or loss.	
	If an entity	
	is required	
	to present	
	the effects of	
	changes in	
	a liability's	
	credit risk in	
	profit or loss,	
	the disclosure	
	must include	
	a detailed	
	description of	
	the economic	
	relationship	
	described	
	between the	
	characteristics	
	of the liability	
	and the	
	characteristics	
	of the other	
	financial	
	instruments	
	measured	
	at fair value	
	through profit	
	or loss whose	
	value was	
	changed as	
	a result of	
	changes in	
	the liability's	
	credit risk.	
	[Refer:	
	Credit risk	
	[member];	
	Financial	
	instruments,	
	class	
	[member];	
	Other	
	comprehensive	
	income]	
 ·		

ifrs-full	DescriptionOf Methods Ar	nd A ssi Destinints bised	In Phrenaring Sens	sitlisitlosnatysisForActuarialAssumpt
		of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	description of the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	IAS 19 145 b
ifrs-full	DescriptionOfMethodsAr	d A authentinintsible d		
		of methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	description of the methods and assumptions used in preparing the sensitivity analysis to changes in risk exposures that arise from contracts within the scope of IFRS 17.	sitlisitjøsnædysisToChangesInRiskExp IFRS 17 128 b – Effective 2021-01-01
ifrs-full	DescriptionOf	sedTo DeschiptAordSu of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	description of the methods used to develop and substantiate the unobservable	e, example: IFRS 13 93 g
ifrs-full	DescriptionOf Meth odsUs	sedTo DeschiptfordSu of methods used to develop and substantiate	b Stae tiateUnobs description of the methods used to develop and	sæxablpleputsUsedInFairValueMeas IFRS 13 IE65 e, example: IFRS 13 93 g

		unobservable inputs used in fair value measurement, entity's own equity instruments	substantiate the unobservable inputs used in the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfMettho			æxablplæputsUsedInFairValueMeas
		of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of liabilities.	IFRS 13 IE65 e, example: IFRS 13 93 g
ifrs-full	DescriptionOf Metho	dsUsedTo Weasminet iomtra	cfsWeithinScope	OlikeRS117AndProcessesForEstimation
		of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	description of the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	IFRS 17 117 a – Effective 2021-01-01
ifrs-full	DescriptionOfMetto			sdestsDsubaredForDistributionToOwr
		of methods used to measure fair value of non- cash assets declared for distribution to owners before financial statements	description of methods used to measure the fair value of non- cash assets declared to be distributed as a dividend, when the	IFRIC 17 17 c

		authorised for issue	date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Non- cash assets declared for distribution to owners before financial statements authorised for issue]	
ifrs-full	DescriptionOf MetthodsUsedT	of methods used to measure risks that arise from contracts within scope of IFRS 17	hariseFromC description of the methods used to measure the risks that arise from contracts within the scope of IFRS 17.	codifisealatistWethinScopeOfIFRS17 IFRS 17 124 b – Effective 2021-01-01
ifrs-full	DescriptionOf Meth odsUsedT	o RecognipsicReve of methods used to recognise revenue from contracts with customers	description of the methods used to recognise	IFRS 15 124 a
ifrs-full	DescriptionOfMetthodToReco	og Destrigation ceA of method to recognise insurance acquisition cash flows when using premium	cfinesitionCashf description of the method chosen by an entity that uses the premium allocation approach to	FilisesWeheerUsingPremiumAllocation IFRS 17 97 c – Effective 2021-01-01

			allocation approach	recognise insurance	
			"pp-c	acquisition cash flows	
			1	applying	
		[1	paragraph	
		[]	1	59(a) of IFRS	
		[i I	17. Premium	
			1	allocation approach is	
			1	an approach,	
			1	described in	
			1	paragraphs	
			1	53-59 of	
			1	IFRS 17, that simplifies the	
			1	measurement	
			1	of the liability	
			1	for remaining	
			1	coverage of	
			1	a group of	
		[i I	insurance contracts.	
			1	[Refer:	
			1	Increase	
			1	(decrease)	
		[i I	through	
		[i I	insurance acquisition	
			1	cash flows,	
			1	insurance	
			1	contracts	
			1	liability	
		ļ]		(asset)]	
ifrs-full	DescriptionOf				atchistifiestst@fExpectedEarlyExerciseS
			of method used and	description of the method	IFRS 2 4/ a 1
			assumptions	used and the	
			made to	assumptions	
			incorporate	made to	
			effects of	incorporate	
			expected early	the effects of exercising	
			exercise,	granted share	
			share options	options early.	
			granted		
ifrs-full	DescriptionOff	MetthodUsedTor	DetesoriptiAmor	ti Fate onOfAsset	sRiscolgsuisedFromCostsToObtainOrF
			of method	description of	IFRS 15 127
			used to	the method	b
			determine amortisation	used to determine the	
			of assets	amortisation	
			of assets	amortisation	

			recognised from costs to obtain or fulfil contracts with customers	of the assets recognised from the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOff	N texutr bAnck ount A	ndesoriptition O: of nature of accounting errors in prior periods [text block]	description of the nature	o di&RriarP eriodsEstimate IAS 8 49 a
ifrs-full	DescriptionOff	Ntætxu treAndAmou	uDte9cAipţiMeasu of nature of any measurement period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration	uffementPeriodA description of the nature of the measurement period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration for which initial accounting for a business combination is incomplete. [Refer: Non- controlling interests; Measurement period adjustments recognised for particular assets, liabilities,	d jisstloxants RecognisedForParticular. IFRS 3 B67 a iii

noncontrolling interests or items of consideration: **Business** combinations [member]] ifrs-full DescriptionOf Neextre Accel Amountee of the second and the second of nature of description IAS 8 39 change in of the nature accounting of changes in estimate [text accounting block] estimates that have effects in the current period or are expected to have effects in future periods. ifrs-full DescriptionOf NatureAndAmou Die 96 Cibaioge In Esthenate During Faised Insertion Period IAS 34 26 of nature description and amount of the nature of change and amount in estimate of change in during final an estimate interim period of an amount reported in an interim period that is changed significantly during the final interim period of the financial year. ifrs-full DescriptionOf NatureAndCarry iDg scriptiotOf As Bets Obtained disclosure: of nature description of IFRS 7 38 a of assets the nature of obtained financial or non-financial by taking possession assets obtained by of collateral or calling on the entity other credit taking possession of enhancements the collateral it holds as security or calling on

				other credit enhancements (for example, guarantees). [Refer: Guarantees [member]; Assets obtained by taking possession of collateral or calling on other credit enhancements; Financial assets]	
ifrs-full			of nature and effect of any asymmetrical allocations to reportable segments	description of the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment. [Refer: Reportable segments [member]]	nd Reportable Segments IFRS 8 27 f
ifrs-full	DescriptionOf	kæxt reAndExter	DefScoiperon men of nature and extent of government grants for agricultural activity recognised in financial statements	tGhantsForAgrid description of the nature and extent of government grants for agricultural activity recognised in the financial statements.	c dlsæløkArct ivityRecognisedInFinanci IAS 41 57 a

[Refer: Government [member]; Government grants] DescriptionOf NatureAndExten 10 escoretion ent Ghants Recognised Urbin and Chants Reco ifrs-full of nature description IAS 20 39 b and extent of of the nature and extent of government grants government grants recognised in financial recognised in the financial statements statements. [Refer: Government grants] ifrs-full DescriptionOf NtetxtreAndExten tOes Ratiptegn late TActivity disclosure: of nature and description of IFRS 14 30 a extent of ratethe nature and regulated extent of the rate-regulated activity activity. [Refer: Rateregulated activities [member]] DescriptionOf NatureAndExten 10 Significant RestrictionsOnTrainscrease Sufferends ToParent ifrs-full description of | IFRS 12 22 of nature and extent of the nature and a, disclosure: IFRS 12 19D significant extent of any restrictions significant а on transfer restrictions of funds to (for example, entity resulting from borrowing arrangements or regulatory requirements) on the ability of other entities to transfer funds to the reporting entity in the form of cash dividends or to repay loans or advances.

ifrs-full	DescriptionOfNtetxtreAnd			adisolutrollingInterestsCanSignifican
		of nature	description	IFRS 12 13 b
		and extent	of the nature	
		to which	and extent	
		protective	to which	
		rights of non-	protective	
		controlling	rights of non-	
		interests can	controlling	
		significantly restrict	interests can significantly	
		entity's	restrict the	
		ability to	entity's	
		access or	ability to	
		use assets	access or use	
		and settle	the assets	
		liabilities of	and settle the	
		group	liabilities of	
			the group	
			(such as when	
			a parent is	
			obliged to	
			settle the	
			liabilities of	
			a subsidiary	
			before	
			settling	
			its own liabilities,	
			or when	
			approval	
			of non-	
			controlling	
			interests is	
			required	
			either to	
			access the	
			assets or to	
			settle the	
			liabilities of	
			a subsidiary).	
			Protective	
			rights	
			are rights	
			designed to	
			protect the interest of	
			the party	
			holding those	
			rights without	
			giving that	
			party power	
			over the	
			entity to	

			which those rights relate. [Refer: Non- controlling interests; Subsidiaries [member]]	
ifrs-full	DescriptionOfNtetxtreAndFinar			tidissc4oftenReportingPeriodBeforeStat
		and financial effect of business combinations after reporting period before statements authorised for issue	description of the nature and financial effect of business combinations after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Business combinations [member]]	IFRS 3 59 b
ifrs-full	DescriptionOf NtetxtreAndFinan			
		and financial effect of business combinations during period	description of the nature and financial effect of business combinations during the current reporting period. [Refer: Business combinations [member]]	IFRS 3 59 a
ifrs-full	DescriptionOf NtætxtreAndPurpo	of nature and purpose of reserves within equity	VithenEquity description of the nature and purpose of reserves within equity. [Refer: Other reserves]	disclosure: IAS 1 79 b
ifrs-full	DescriptionOfNtatxtreOfActivit		Assets description	disclosure: IAS 41 46 a

		activities of biological assets	of the nature of activities involving biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOf NtatxureOfAssets	WithSignificant of nature of assets with significant risk of material adjustments within next financial year	RTshe OfMaterial description of the nature of assets that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.	Adi jæstasnenet sWithinNextFinancialYea IAS 1 125 a
ifrs-full	DescriptionOf	s Pescii ptidB yPl of nature of benefits provided by plan	aff he description of the nature of the benefits provided by a defined benefit plan (for example, final salary defined benefit plan or contribution- based plan with guarantee). [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 a i
ifrs-full	DescriptionOf Ntatx treOf Change	DescriptiningP of nature of change in accounting policy	o They description of the nature of a change in accounting policy related to an initial	disclosure: IAS 8 28 c

				application of an IFRS. [Refer: IFRSs [member]]		
ifrs-full			of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	description of the nature of the changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit (loss). [Refer: Reportable segments [member]]		dToDetermineRepo
ifrs-full	DescriptionOf	N atxi reOfClassO	f AssetipMea sure of nature of class of assets measured at fair value	dhtFairValue description of the nature of the class of assets being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]	example: IFRS 13 IE64 a, example: IFRS 13 92	
ifrs-full	DescriptionOf	v tætxu reOfClassO	f DesityişOw mEq of nature of class	ullydnstruments description of the nature	MeteasuptedAtFair IFRS 13 IE64	value

ifrs-full	DescriptionOf	of entity's own equity instruments measured at fair value	of the class of the entity's own equity instruments being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]; Entity's own equity instruments [member]]	a, example: IFRS 13 92
		of class of liabilities measured at fair value	of the nature of the nature of the class of liabilities being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]	a, example: IFRS 13 92
ifrs-full	DescriptionOf NtextreOfContin	gDest signtison of nature of contingent assets	The description of the nature of possible assets that	disclosure: IAS 37 89

arise from past events and whose existence will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the entity's control. ifrs-full DescriptionOf NatureOfCounter Dastgription The example: of nature of description of IFRS 7 IG23 b counterparty the nature of the party to Expiry date 2021-01-01, a transaction other than the example: IFRS 7 36 c entity. – Expiry date 2021-01-01 ifrs-full DescriptionOfNeetureOfDifferendesBeptioenMeasurementsOfRelixentableSegmentsAssetsAndEntity IFRS 8 27 c of nature of description differences of the between nature of the measurements differences of reportable between segments' measurements assets and of the entity's assets reportable segments' assets and the entity's assets. Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment

ifrs-full			of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities. Those differences could include accounting policies for the allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]	RefixedtashieSegmentsLiabilitiesAndEr IFRS 8 27 d
ifrs-full	DescriptionOf	NtætxutreOfDiffere	erldes Bipticen of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or		RejxultashlesSegmentsProfitsOrLosses. IFRS 8 27 b

			income and discontinued operations	or loss before income tax expense or income and discontinued operations. Those differences could include accounting policies and policies for the allocation of centrally incurred costs that are necessary for an understanding of the reported segment information. [Refer: Discontinued operations [member]; Reportable segments [member]]	
ifrs-full	DescriptionOf	Vætxu reOfEntitys	OpescriptioA ndl of nature of entity's operations and principal activities	Pfine ipalActivit description of the nature of the entity's operations and principal activities.	etisclosure: IAS 1 138 b
ifrs-full	DescriptionOf	Vætxi reOfEntitys	Retaction Sloip Wi of nature of entity's relationship with associate	the sociate description of the nature of the entity's relationship with an associate (for example, describing the nature of the activities of the associate and whether they are strategic to	disclosure: IFRS 12 21 a ii

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			the entity's activities). [Refer: Associates [member]]	
ifrs-full	DescriptionOfNtetxtreOfEntitys	Relationship Wi of nature of entity's relationship with joint operation	tHueintOperatio description of the nature of the entity's relationship with a joint operation (for example, describing the nature of the activities of the joint operation and whether they are strategic to the entity's activities). [Refer: Joint operations [member]]	ndisclosure: IFRS 12 21 a ii
ifrs-full	DescriptionOfNtetxtreOfEntitys	Relationship Wi of nature of entity's relationship with joint venture	the int Venture description of the nature of the entity's relationship with a joint venture (for example, describing the nature of the activities of the joint venture and whether they are strategic to the entity's activities). [Refer: Joint ventures [member]]	disclosure: IFRS 12 21 a ii
ifrs-full	DescriptionOfNtetxtreOfFinanc	iaDStatentionts of nature of financial statements	The description of the nature of financial statements (for example,	disclosure: IAS 1 51 b, disclosure: IAS 27 16 a, disclosure: IAS 27 17 a

			whether the financial statements are of an individual entity or a group of entities).	
ifrs-full	DescriptionOfNtetxtreOfGoods	ODServiptis That of nature of goods or services that entity has promised to transfer	EffiteyHasPromi description of the nature of the goods or services that the entity has promised to transfer to customers.	sdidEbdSnanesfer IFRS 15 119 c
ifrs-full	DescriptionOf	ding Chiptigen A of nature of impending change in accounting policy	cdonentingPolicy description of the nature of the impending change or changes in accounting policy due to a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 b
ifrs-full	DescriptionOf	uaessignation of nature of individual asset	The description of the nature of an individual asset for which material impairment loss is recognised or reversed during the period. [Refer: Impairment loss]	disclosure: IAS 36 130 c i
ifrs-full	DescriptionOf NtextreOfInteres	t DEscrips tion of nature of interest in funds	The description of the nature of the entity's	disclosure: IFRIC 5 11

		ded res and en ref	aterest in ecommissionit estoration ad avironmental ehabilitation ands.	
ifrs-full	DescriptionOfNtatxtreOfLial	of nature of desiliabilities the connected the with con insurance with that are not insuliabilities that arising from lia contracts ari within scope con of IFRS 4 with score con score co	escription of the nature of	atAscINatIciabilitiesArisingFromCon IFRS 4 39C a – Expiry date 2021-01-01
ifrs-full	DescriptionOfNatxureOfLial	of nature of des liabilities the with lia significant are risk of ass material tha adjustments sig within next ris financial year res a n adjuthe financial year des of lia		r äikaldjsiste nentsWithinNextFinancia IAS 1 125 a
ifrs-full	DescriptionOfNatxureOfMai	of nature des of main of adjustments of that would adj make tha historical ma summaries or his comparative sun information con presented in inf		t diiscaldSune mariesOrComparativeInfo

		with previous GAAP comply with IFRSs	accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	DescriptionOfNtetxutreOfNec			
		of nature of necessary adjustments to provide comparative information	description, when it is impracticable to reclassify comparative amounts, of the nature of the adjustments that would have been made if the amounts had been reclassified.	IAS 1 42 b
ifrs-full	DescriptionOfNtatxtreOfNon		te TRe portingPer	iatlsclosure:
		of nature of non-adjusting event after reporting period	description of the nature of a non- adjusting event after the reporting period. [Refer: Non- adjusting events after reporting period [member]]	IAS 10 21 a
ifrs-full	DescriptionOfNtetxtreOfNon	ncas DescripHoldFo of nature of non- cash assets held for distribution to owners declared before financial	or Dist ribution To description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after	Odissubos Direclared Before Financial Stat IFRIC 17 17 a

			statements authorised for issue	the end of the reporting period but before the financial statements are authorised for issue.	
ifrs-full	DescriptionOff	Vætxt reOfObliga	tionsConfittingentI of nature of obligation, contingent liabilities	Jabelities description of the nature of the obligation for contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DescriptionOf	Matxut reOfObliga			ndeissection
			of nature of obligation, contingent liabilities in business combination	description of the nature of the obligation for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i
ifrs-full	DescriptionOf	Vætxu reOfObliga	tion ature of of nature of obligation, other provisions	ione description of the nature of the obligation for other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 a
ifrs-full	DescriptionOff	J ætut reOfReclass	SibestriptOnCha of nature of reclassification or changes in presentation	ngbsInPresentat description of sthe nature of reclassification or changes in presentation.	IAS 1 41 a
ifrs-full	DescriptionOf	NtætxutreOfRegula	tDesRatestetting	PForcess description of	disclosure: IFRS 14 30 a

		regulatory rate-setting process	the nature of the regulatory rate-setting process.	
ifrs-full	DescriptionOfN tetxt reOfRelate	of nature of related party relationship	description of the nature of the related party relationships. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfNtetxtreOfRelation	ion Jhip Hptive en T of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	rTheferredFinar description of the nature of the relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities, including restrictions arising from the transfer on the reporting entity's use of the transferred assets. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	IFRS 7 42D c
ifrs-full	DescriptionOfNatxareOfRelati	of significant	dî he yWherePar description	e nthingD erectlyOrIndirectlyLessTha

		judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	of significant judgements and assumptions made when the entity determines that it controls another entity even though it holds less than half of voting rights.	
ifrs-full	DescriptionOfNtetxtreOfRisks	B dDregElriptged of nature of risks being hedged	The description of the nature of risks being hedged.	disclosure: IFRS 7 22 c – Expiry date 2021-01-01
ifrs-full	DescriptionOflNtætxtreOfVolur	nta Beshaipgidn Ac of nature of voluntary change in accounting policy	cometingPolicy description of the nature of a voluntary change in accounting policy.	disclosure: IAS 8 29 a
ifrs-full	DescriptionOf	set Desis intsol Gro of non- current asset or disposal group held for sale which were sold or reclassified	uplifieldForSale description of non-current assets or disposal groups that have been either classified as held for sale or sold. [Refer: Non- current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	Winschwärene:SoldOrReclassified IFRS 5 41 a
ifrs-full	DescriptionOf Next inancialM	leaRussesQutFistima of non- financial	tæt@fBiological description of non-financial	

		measures or estimates of physical quantities of biological assets and output of agricultural produce	measures, or estimates, of the physical quantities of biological assets, and the output of agricultural produce. [Refer: Biological assets]	
ifrs-full	DescriptionOfOlojectivesPolic	ciel 9AsudPrioe sses of objectives, policies and processes for managing risk	description of objectives, policies and	Ri sk sclosure: IFRS 7 33 b
ifrs-full	DescriptionOfOlæjetctivesPolic	cid 9AsudPrioe sses of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	sHoreManagingR description of the entity's objectives, policies and processes for managing the risks that arise from insurance contracts and the methods used to manage those risks. [Refer: Types of insurance contracts [member]]	Riskeloising FromInsuranceContracts IFRS 4 39 a – Expiry date 2021-01-01
ifrs-full	DescriptionOfOlogietctivesPolic	ciel Asud Prioesses of objectives, policies and processes for managing		SistisalibattAc riseFromContractsWithins IFRS 17 124 b – Effective 2021-01-01

		risks that arise from contracts within scope of IFRS 17	processes for managing the risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfOlekigationsForl	Context Contex	Td OtherSimila description of obligations for returns, refunds and other similar obligations in contracts with customers.	r Ølbeligatioe ns IFRS 15 119 d
ifrs-full	DescriptionOfOXtXXLifeShar duration	eOptionsCitented share options granted	The option life of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOpetionPricingN	d detShiptiO ptio of option pricing model, share options granted	nFGaranted description of the option pricing model used for share options granted. [Refer: Option pricing model [member]]	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOtteretrAlcoodauntir	gDelicripstRealeva of other accounting policies relevant to understanding of financial statements [text block]	nt Fe Understand description of accounting policies relevant to an understanding of financial statements, which the entity does not separately disclose.	idigelfisinæncialStatements IAS 1 117 b
ifrs-full	DescriptionOfOtterrEquityInte	restriction of rights, preferences and restrictions attaching to	The description of the rights, preferences and restrictions	disclosure: IAS 1 80

		category of equity interest by entity without share capital	that are attached to a category of equity interest by an entity without share capital. [Refer: Share capital [member]; Other equity interest]	
ifrs-full	DescriptionOfOtthetrInformatio	nDescriftotAcusess of other information used to assess credit quality	ClibeditQuality description of the information used to assess the credit quality of financial assets with credit risk that are neither past due nor impaired that the entity does not separately disclose. [Refer: Credit risk [member]]	example: IFRS 7 IG23 d – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfOtthetrInputsToO	pttesssfipitiongM of other inputs to options pricing model, share options granted	odbleShareOptio description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]	ndf3caonsende: IFRS 2 47 a i
ifrs-full	DescriptionOfOttererTransaction	n DEbatipteG rolle of other transactions	c Tike lySignifica description of transactions	

			that are collectively significant	with government that has control, joint control or significant influence over the reporting entity and the entities under control, joint control or significant influence of that government that are collectively, but not individually, significant.		
ifrs-full	DescriptionOf	P ær£ø rmanceObl	i DationișTioA rrai		ahiscTosTuransfer(GoodsOrServices
			of performance obligations to arrange for another party to transfer goods or services	description of the performance obligations to arrange for another party to transfer goods or services to customers. [Refer: Performance obligations [member]]	IFRS 15 119 c	
ifrs-full	DescriptionOf	P terixi dsWhenCa	s Determination of periods when cash flows affect profit or loss	rðfieOrLoss description of periods when cash flows are expected to affect profit or loss for cash flow hedges. [Refer: Cash flow hedges [member]]	disclosure: IFRS 7 23 a – Expiry date 2021-01-01	
ifrs-full	DescriptionOf	P terixt dsWhenCa	shekowipleixpecte of periods	edTheOccur description	disclosure: IFRS 7 23 a	

			when cash flows expected to occur	of periods when cash flows are expected to occur for cash flow hedges. [Refer: Cash flow hedges [member]]	– Expiry date 2021-01-01
ifrs-full	DescriptionOff	P tanA mendment	tsOastaiibthientsA of plan amendments, curtailments and settlements	ntthetettlements description of defined benefit plan amendments, curtailments and settlements. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 c
ifrs-full	DescriptionOff	`telxtib\$6€ kDisp	oBiegOifAissetsN of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	df ReadilyConv description of the policies for disposal, or for use in operations, of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees) when the assets are not readily convertible into cash. [Refer: Guarantees [member]]	edükdkisuto@ashOrForUsingThemInI IFRS 7 38 b
ifrs-full	DescriptionOf	` tdixty⊞oc Detern	n Dreisgrüptnor ibut of policy for determining	iðih@fDefinedB description of the policy for	edistôtðsameThatShareRisksBetween IAS 19 149 b

contribution determining of defined the benefit plans contribution that share to be paid risks between by the entity entities under for defined benefit plans common control [text that share block] risks between entities under common control. [Refer: Defined benefit plans [member]] ifrs-full DescriptionOfPtdixtyForDetermDringWolfermTranSfersBetweenLedistsAserDeemedToHaveOccurredA of policy for description of | IFRS 13 93 determining the policy for c, disclosure: IFRS 13 93 e determining when transfers when iv. disclosure: between transfers IFRS 13 95 of assets levels are deemed between to have levels of the occurred, fair value assets hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels. ifrs-full DescriptionOfPtdixtyForDetermDringWolfermTranSfersBetweenLedistsAserDeemedToHaveOccurredE IFRS 13 93 of policy for description of determining the policy for c, disclosure: determining IFRS 13 93 e when transfers when iv, disclosure: IFRS 13 95 transfers of between levels are the entity's deemed own equity to have instruments occurred, between entity's levels of the

			own equity instruments	fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfP	'telixt yForDetern	DesgrifficmTran of policy for determining when transfers between levels are deemed to have occurred, liabilities	AffersBetweenL description of the policy for determining when transfers of liabilities between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.	adiskiAanafdeeemedToHaveOccurredL IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfP	t ext icalExpedie	Destsuid Wolnen A of practical expedients used when applying IFRS 15 retrospectively	fible ying IFRS 15 description of the practical expedients that have been used	Riescospecctively IFRS 15 C6 a

ifrs-full	DescriptionOf Ptest ntationCur	rDescription of presentation currency	applying IFRS 15 retrospectively. The description of the currency in which the financial statements are presented.	disclosure: IAS 1 51 d, disclosure: IAS 21 53
ifrs-full	DescriptionOf Ptenn aryReasons	HoeBurintisseCor of primary reasons for business combination	The ation description of the primary reasons for a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 d
ifrs-full	DescriptionOfP toxe ssForAnaly	of process for analysing changes in fair value	description of the process for analysing changes in	
ifrs-full	DescriptionOf Ptoxe ssForAnaly	y Stage Chatingers In of process for analysing changes in fair value measurements, entity's own equity instruments	description of the process for analysing changes in	uæxmmtkEntitysOwnEquityInstrumer IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfP toxe ssForAnaly	y E)ng@httinge sIn of process for analysing		

		liabilities	for analysing changes in the fair value measurements of liabilities from period to period.	c, example: IFRS 13 93 g
ifrs-full	DescriptionOfRatixitgAgencies	USed cription of rating agencies used	The description of credit rating agencies used to evaluate the credit quality of the entity's financial assets. [Refer: Financial assets]	example: IFRS 7 IG24 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfRteastonForChan	gElectinttional of reason for change in functional currency	Currency description of the reason for a change in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity operates.	disclosure: IAS 21 54
ifrs-full	DescriptionOfRteastonForChan	of reasons for	description	stidthBuenearingSensitivityAnalysis IFRS 7 40 c
		changes in methods and assumptions used in preparing sensitivity analysis	of reasons for changes in the methods and assumptions used in preparing a sensitivity analysis for types of market risk to which the entity	

ifrs-full			is exposed. [Refer: Market risk [member]]	tudiisudotsilvteasuredAtFairValueThrou
		of reason for disposing of investments	description of the reason for disposing of	IFRS 7 11B a
		in equity instruments designated	investments in equity instruments	
		at fair value through other	that the entity has	
		comprehensive income	at fair value through other comprehensive	
			income. [Refer: Investments	
			in equity instruments designated	
			at fair value through other comprehensive	
· · · · · · · · · · · · · · · · · · ·			income [member]]	
ifrs-full	DescriptionOfReastonForRea	assel Seisternp Wich ethe of reason for	finsurersActivit description	tidisAlcProcedure
		reassessment	of the reason	39C c i –
		whether	for the	Expiry date
			reassessment	2021-01-01
		activities are predominantly	whether an insurer's	
		connected	activities are	
		with	predominantly	
		insurance	connected with	
			insurance.	
ifrs-full	DescriptionOfRteastonForRec			
		of reason for reclassification		IAS 1 41 c
		or changes in	for the reclassification	
		presentation	or changes in	IS
			presentation.	
ifrs-full	DescriptionOfRteastonForUsi			
		of reason for using longer	description of the reason for	IAS 1 36 a
		or shorter	using a longer	

			reporting period	or shorter reporting period when the entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.	
ifrs-full	DescriptionOfRt	eastonForUsing	Descriptition Alt of reason for using presentation alternative	eFhative description of the reasons for making the irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument that is not held for trading in other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	DescriptionOfRt	eastonOfDereco	Detsion for of reason for derecognition of financial assets measured at amortised cost	diateAssetsMeas description of the reason for the derecognition of financial assets measured at amortised cost. [Refer:	utisd/bs/amortisedCost IFRS 7 20A

Financial assets at amortised cost] ifrs-full DescriptionOfRtextonsAndFactoreWtiptionountOffChangesInFaditValloeaOfFinancialAssetsAndFinan description of | IFRS 7 11 b of reasons and relevant the reasons factors why and relevant amount of factors why the disclosure changes in fair value for changes in of financial the fair value of financial assets and financial assets and liabilities financial attributable liabilities to changes in attributable credit risk are to changes not faithfully in credit risk represented does not faithfully represent those changes. [Refer: Credit risk [member]; Financial assets: Financial liabilities] ifrs-full DescriptionOfReastonsForChangedstrationTecheriqueUsedIndiscWashueMeasurementAssets description of | IFRS 13 93 d of reasons for change the reasons in valuation for a change technique in valuation used in technique fair value (for example, measurement, changing from a market assets approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income

				approach	
				[member];	
				Market	
				approach	
				[member]]	
ifrs-full	DescriptionOf	RteastonsForChar	∎ DelscVaptianion T	eche ique Used I	n disic Walue Measurement Entitys Own
	•		of reasons	description of	
			for change	the reasons	
			in valuation	for a change	
			technique	in valuation	
			used in	technique	
			fair value	(for example,	
			measurement,	changing	
			entity's	from a market	
			own equity	approach to	
			instruments	an income	
				approach or	
				the use of an	
				additional	
				valuation	
				technique) for	
				the fair value	
				measurement	
				of the entity's	
				own equity	
				instruments.	
				[Refer:	
				Entity's	
				own equity	
				instruments	
				[member];	
				Income	
				approach	
				[member];	
				Market	
				approach	
				[member]]	
ifrs-full	DescriptionOf	RteastonsForChar	Delsevantiation 1	echeniqueUsedI	n disse Mashme Measurement Liabilities
			of reasons	description of	
			for change	the reasons	
			in valuation	for a change	
			technique	in valuation	
			used in	technique	
			fair value	(for example,	
			measurement,	changing	
			liabilities	from a market	
				approach to	
				an income	
				approach or	
				the use of an	
				additional	
				valuation	
	I	I I	I	1	1

			technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]	
ifrs-full		of reasons for change in valuation technique used to measure fair value less costs of disposal	description of the reasons for a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]	134 e iiB, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOf Rteast onsForChar	nges9cfiptiostmen of reasons for change of investment entity status	tEmeityStatus description of the reasons for the change of investment entity status. [Refer: Disclosure of investment entities [text block]]	disclosure: IFRS 12 9B
ifrs-full	DescriptionOfRteastonsForChar	bestcriptionds A of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	TdA ssumption description of the reason for changes in the methods and assumptions used when preparing a sensitivity analysis for significant actuarial	s Usedinthre paringSensitivityAnalysi IAS 19 145 c

assumptions. [Refer: Actuarial assumptions [member]] ifrs-full DescriptionOfRteastonsForChangessIcrification ds ATTIA ssumptions Used ballace paring Sensitivity Analysi of reasons for description of | IFRS 17 128 changes in the reasons c – Effective 2021-01-01 methods and for changes in the assumptions used in methods and assumptions preparing sensitivity used in analysis preparing the to changes sensitivity in risk analysis exposures to changes that arise in risk exposures from that arise contracts within scope from of IFRS 17 contracts within the scope of IFRS 17. ifrs-full DescriptionOfRteastonsForChangessIcrivetinodsUStheToMeasureCdinctestsWithinScopeOfIFRS17And of reasons for description of | IFRS 17 117 changes in the reasons b-Effective methods used for changes in | 2021-01-01 to measure the methods contracts used to within scope measure of IFRS 17 contracts and processes within the for estimating scope of inputs IFRS 17 and to those the processes methods for estimating the inputs to those methods. ifrs-full DescriptionOfRteastonsForChangingtWatiGashgefibeatingUnitIsIdeschorede: of reasons description of IAS 36 130 d for changing the reasons iii way cashfor changing generating the way unit is a cashidentified generating unit is identified if the

			aggregation of assets for identifying the cash- generating unit has changed since the previous estimate of the cash- generating unit's recoverable amount (if any). [Refer: Cash- generating units [member]]	
ifrs-full	DescriptionOfRteastonsForCon	c Ddiag PliotEnti of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	description of the reasons for concluding that the entity is an investment entity if it	EdisylfstæesNotHaveOneOrMoreT IFRS 12 9A
ifrs-full	DescriptionOfRteastonsForDesi	ignation probability of reasons for designation or de- designation of financial assets as measured at fair value through profit or loss at date of initial	description of the reasons for any designation or de- designation of financial assets as	andiixall&sactsAsMeasuredAtFairValue IFRS 17 C33 b – Effective 2021-01-01

			application of IFRS 17	applying paragraph 4.1.5 of IFRS 9 at the date of initial application of IFRS 17.	
ifrs-full	DescriptionOf	RteastonsForDesi	gDaticnipliDedet of reasons for designation or de- designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	signationOfFina description of the reasons for any designation or de- designation of financial assets as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss]	ntindlAssætsAsMeasuredAtFairValue IFRS 9 7.2.34 d
ifrs-full	DescriptionOf	RteastonsForDesi	gDaticnifition of reasons for designation or de- designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9	SignationOfFina description of the reasons for any designation or de- designation of financial assets or financial liabilities as measured at fair value through profit or loss at the date of initial application of IFRS 9.	ndiadlasaetsOrFinancialLiabilitiesAs IFRS 7 42J b

ifrs-full	DescriptionOfRteastonsForDesig	DeticnipirDedes	signationOfFina	ndiadlloiabiditiesAsMeasuredAtFa
ITIS-TUII		Data Scriptification of reasons for designation or de- designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	description of final description of the reasons for any designation or de- designation of financial liabilities as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial liabilities at fair value through profit or loss]	IFRS 9 7.2.34 d
ifrs-full	f	of reasons	eThessets description of the reasons for the fair value measurement of assets.	disclosure: IFRS 13 93 a
ifrs-full		Decomparison of reasons for fair value measurement, entity's own equity instruments	enthentitysOwnH description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full		DescMptionrem of reasons for fair value	entheiabilities description of the reasons	disclosure: IFRS 13 93 a

		measurement, liabilities	for the fair value measurement of liabilities.	
ifrs-full	DescriptionOfReextonsForPro	ov illiegSiptjontTo of reasons for providing support to structured entity without having contractual obligation to do so	SFhecturedEntit description of reasons for providing financial or	y Without Having Contractual Obligati IFRS 12 15 b, disclosure: IFRS 12 30 b
ifrs-full	DescriptionOfRteastonsForPro	ov i DegSiptiont To of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	StibsidiaryWith description of the reasons for providing support to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block];	oditsHebsingContractualObligationToI IFRS 12 19E b

Subsidiaries [member]] ifrs-full DescriptionOfRteastonsForTransIDersEntpolicevel3CIIIFairValueHierdisschossussets IFRS 13 93 e description of of reasons for transfers the reasons iv into Level 3 for transfers of fair value of assets into hierarchy, Level 3 of the fair value assets hierarchy. [Refer: Level 3 of fair value hierarchy [member]] ifrs-full DescriptionOfRteastonsForTransforstnipticervel3() Interview and the analysis of the second se of reasons description of | IFRS 13 93 e for transfers the reasons iv into Level 3 for transfers of fair value of the entity's hierarchy, own equity entity's instruments into Level own equity instruments 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]] ifrs-full DescriptionOfRteastonsForTransferstnipflæwel3CIffrairValueHierdisdlybuabilities description of | IFRS 13 93 e of reasons for transfers the reasons iv into Level 3 for transfers of fair value of liabilities hierarchy, into Level liabilities 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]] ifrs-full DescriptionOfRteastonsForTransferscoffctionulativeGainLossWittlineGainte: of reasons for description of | IFRS 7 10 c transfers of the reasons cumulative for transfers

			gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	through profit or loss when the entity is required to present the effects of changes in that liability's credit risk in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss; Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive	
·			P	income]	
ifrs-full	DescriptionOf	Steastons For Tran	starsCriptOdheve of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	IThetoLevel2Of description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value	RhiscWasuceHierarchyAssets IFRS 13 93 c

	hierarchy [member]; Level 2 of fair value hierarchy [member]]
ifrs-full	DescriptionOfReastonsForTransPersOptionOfReastonsForTransPersOptionOfReastonsForTransPersOptionOfReastons for description of transfers out the reasons of Level 1 IFRS 13 93 c IFRS 13 93 c IFRS 13 93 c IFRS 14 10 1 IFRS 14 10 1 IFRS 15 10 1 IFRS 14 10 1
ifrs-full	DescriptionOfRteastonsForTransResCription of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities

ifrs-full	DescriptionOfRteastonsFo			f EascWasuee lierarchyAssets
		of reasons for	description of	IFRS 13 93 c
		transfers out	the reasons	
		of Level 2	for transfers	
		into Level 1	out of Level	
		of fair value	2 and into	
		hierarchy,	Level 1 of the fair value	
		assets	hierarchy of	
			assets held	
			at the end of	
			the reporting	
			period.	
			[Refer: Level	
			1 of fair value	
			hierarchy	
			[member];	
			Level 2 of	
			fair value	
			hierarchy	
			[member]]	
frs-full	DescriptionOfRteastonsFo	orTrans Ders Crip Ofhev	el 2he toLevel1Of	f EaiseWasuee HierarchyEntitysOwnEq
		of reasons for	description of	
		transfers out	the reasons	
		of Level 2	for transfers	
		into Level 1	out of Level	
		of fair value	2 and into	
		hierarchy,	Level 1 of the fair value	
		entity's own equity	hierarchy	
		instruments	of entity's	
			own equity	
			instruments	
			held at the	
			end of the	
			reporting	
			period.	
			[Refer: Level	
			1 of fair value	
			hierarchy	
			[member];	
			Level 2 of	
			fair value	
			hierarchy [member]]	
ifrs-full	DescriptionOfRteastonsFo			fRaiscVasuceIierarchyLiabilities
		of reasons for	description of	IFRS 13 93 c
		transfers out	the reasons	
		of Level 2 into Level 1	for transfers out of Level	
		LINIO L'EVEL I	LOUL OF Level	
		of fair value	2 and into	

		hierarchy, liabilities	Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfRteastonsForTran	sberschiptoohev	el Bhe fFairValueH	litisæloky Aessets
	r r	of reasons for	description of	
		transfers out	the reasons	iv
		of Level 3 of fair value	for transfers of assets out	
		hierarchy,	of Level 3 of	
		assets	the fair value	
			hierarchy.	
			[Refer: Level	
			3 of fair value	
			hierarchy [member]]	
		m c: c m		
ifrs-full	DescriptionOfReastonsForTran	of reasons for	description of	läiselokyFentitysOwnEquityInstrume IFRS 13 93 e
		transfers out	the reasons	iv
		of Level 3	for transfers	
		of fair value	of the entity's	
		hierarchy,	own equity	
		entity's own equity	instruments out of Level	
		instruments	3 of the	
			fair value	
			hierarchy.	
			[Refer:	
			Entity's own equity	
			instruments	
			[member];	
			Level 3 of	
			fair value	
			hierarchy [member]]	
: fra f. 11	Description Of the - F - T	Dracitor		Lilien aby Lin bilities
ifrs-full	DescriptionOfRteastonsForTran	of reasons for	description of	
		transfers out	the reasons	iv
		of Level 3	for transfers	
	. '			

		of fair v hierarch liabiliti	ny, out of Level	
ifrs-full	DescriptionOfR	kassionsWhyAppDjasgift of reaso why applyin account policy provide reliable more re informa	ons description of reasons g new why applying a new accounting policy and provides elevant reliable and	odistelsRutiableAndMoreRelevantInf IAS 8 29 b
ifrs-full	DescriptionOfR	teastonsWhyInitiblesceip of reaso why ini account for busi combin is incor	tial the reasons ting why initial iness accounting ation for business	blixation Ist ncomplete IFRS 3 B67 a i
ifrs-full	DescriptionOfR	exestonsWhyLia bDietscecia of reaso why lia cannot measur reliably	bility of reasons be why the fair ed value of a	Iglisclosure: IFRS 3 B64 j ii

ifrs-full	DescriptionOfRteastonsWh		nt Ehes tOfLessTh	naexTaxrepteyPerCentInAssociateIsOve
		of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	description of significant judgements and assumptions made in determining that the entity has significant influence over another entity even though it holds less than 20 per cent of the voting rights of another entity.	IFRS 12 9 e
ifrs-full	Description Of Demotor a Wik			hanaiwphayPerCentInAssociateIsOv
		of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	description of significant judgements and assumptions made in determining that the entity does not have significant influence over another entity even though it holds more than 20 per cent of the voting rights of another entity.	IFRS 12 9 d
ifrs-full	DescriptionOfRteastonsWh	hySep DateFiption ialS of reasons why separate financial statements are prepared if not required by law	description of the reasons why separate	

[Refer: Separate [member]] ifrs-full DescriptionOfRteastonsWhyTranBasticipResultedIhGainInBargaidiRcheshase description of | IFRS 3 B64 n of reasons why bargain the reasons ii purchase why a bargain transaction purchase resulted in transaction gain resulted in a gain. [Refer: Gain recognised in bargain purchase transaction] ifrs-full DescriptionOfRteastonWhyConsDiedateptFonancialStatementsHadie30htBurenPrepared of fact that description of | IAS 27 16 a exemption the fact that from exemption consolidation from has been used consolidation has been used. [Refer: Consolidated [member]] ifrs-full DescriptionOfRteastonWhyEntit/JeRorspiticingApplicationOfIFRSisclosure: of reason IFRS 1 23A b description why entity of the reason is resuming why an entity application of that has IFRSs applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, is resuming application of IFRSs.

ifrs-full	DescriptionOf	RteastonWhyEnti			disclosure:
				description	IFRS 1 23A a
			entity stopped	of the reason	
			applying	why an entity	
			IFRSs	that has	
				applied IFRSs	
				in a previous	
				reporting	
				period,	
				but whose	
				most recent	
				previous	
				annual financial	
				statements	
				did not	
				contain an	
				explicit and	
				unreserved	
				statement of	
				compliance	
				with IFRSs,	
				stopped	
				applying	
				IFRSs.	
ifrs-full	DescriptionOf	RteastonWhyEnti	t Desas Retionired	To 6 change Basis	Official aggregation Of Insurance Finan
	_		of reason	description	IFRS 17 113
			why entity	of the reason	a – Effective
			was required	why an entity	2021-01-01
			to change	was required	
			basis of	to change	
			disaggregation of insurance		
			finance	disaggregation of insurance	
			income	finance	
			(expenses)	income	
			between	(expenses)	
			profit or loss	between	
			and other	profit or loss	
			comprehensive	and other	
			income for	comprehensive	
			contracts	income for	
			with direct	contracts	
			participation	with direct	
			features	participation	
				features.	
				[Refer:	
				Description of	
				composition	
				composition	
				of underlying items for	

				contracts	
				with direct	
				participation	
				features;	
				Insurance	
				finance	
				income (expenses)]	
				· - ·-	
ifrs-full	DescriptionOf	RteastonWhyEnti			Pervaen Directly Or Indirectly Owned W
			of significant	description	IFRS 12 9 a
			judgements	of significant	
			and	judgements	
			assumptions made in	and	
			determining	assumptions made in	
			that entity	determining	
			does not	that the	
			control	entity does	
			another entity	not control	
			even though	another entity	
			it holds more	even though	
			than half of	it holds more	
			voting rights	than half of	
				the voting	
				rights.	
ifrs-full	DescriptionOf	ReastonWhyFair	Value Citition ds () it Stervices Recei	weise Claus not Estimate Reliable
ins run	Description	water of the transferred to the	of reason why	description	IFRS 2 49
			fair value	of the reason	
			of goods	why the	
			or services	presumption	
			received	that the fair	
			cannot be	value of	
			reliably	goods or	
			estimated	services	
				received in	
				equity-settled	
				share-based	
				payment	
				transactions	
				with parties other than	
				employees	
				can be	
				estimated	
				reliably was	
				rebutted.	
: Cur. C. 11			Di-104. #		Claudane da la
ifrs-full	DescriptionOfl	RteastonWhyFina			
			of fact that	description	IAS 1 36 b
			amounts	of the fact	
			presented in financial	that amounts presented in	
				presented in	

			statements are not entirely comparable	statements are not entirely comparable when an entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.	
ifrs-full	DescriptionOfI	RteastonWhyNon	fDescriptAcosetIs of reason why non- financial asset is being used in manner different from highest and best use	description of the reason	atinet@ifferentFromHighestAndBes IFRS 13 93 i
ifrs-full	DescriptionOfI	R teast onWhyPres	editation for reaction of reason why presentation currency is different from functional currency	CJIIsDifferentFro description of the reason why the currency in which the financial statements are presented is different from the currency of	IAS 21 53

the primary economic environment in which the entity operates. ifrs-full DescriptionOfRteastonWhyReclassiccitionOfConparativeAmodistsIssimpracticable IAS 1 42 a of reason why description reclassification of the reason of why the comparative reclassification amounts is of impracticable comparative amounts is impracticable. ifrs-full DescriptionOfRteastonWhyRegulatoryiDeiferralAEbountBalanceldNolbongerFullyRecoverableOrRev description of reason why IFRS 14 36 regulatory of the reason deferral why a account regulatory deferral balance is no longer fully account recoverable balance is no or reversible longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]] ifrs-full DescriptionOfRteastonWhySufficiesthipticmationIlseNotAvailablediselosonentForMultiemployerPlanA of reason why description IAS 19 148 d sufficient of the ii information is reason why sufficient not available information is to account not available for multiemployer or to enable state plan the entity as defined to account benefit plan for a multiemployer or state plan as a defined benefit plan. [Refer: Multiemployer defined benefit plans

		[member]; State defined benefit plans [member]]
ifrs-full	DescriptionOfRteastonWhy	Usin Distription Previous
ifrs-full	DescriptionOfR teast onWhy	Usin gDifficiention of reason description IFRS 12 22 b of reason of the reason ii why using of the reason ii different why the ii reporting date financial ii or period for statements ii joint venture of a joint venture used in applying the equity method are as of a date or for a period that is different from that of the entity. [Refer: Joint ventures [member]] iii
ifrs-full	DescriptionOfRteastonWhy	VUsin Distribution Report Filmg DateOrPer idit Schosules idiary of reason description description IFRS 12 11 b why using of the reason different why the reporting date financial or period for statements of subsidiary when such financial

			statements are used to prepare consolidated financial statements, are as of a date or for a period that is different from that of the parent's financial statements. [Refer: Subsidiaries [member]]	
ifrs-full	DescriptionOfRtecketsignatedF	in Description of redesignated financial assets	The description of financial assets that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial assets]	disclosure: IFRS 1 29
ifrs-full	DescriptionOfRtecketsignatedF	in Desal i ptibil itie of redesignated financial liabilities	sThe description of financial liabilities that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial liabilities]	disclosure: IFRS 1 29A, disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	DescriptionOfRtegatlatoryFra	metweststipWdnich of regulatory framework in which plan operates	PlEhOperates description of the regulatory framework in which a defined benefit plan operates, for example, the level of any	disclosure: IAS 19 139 a ii

			minimum funding requirements. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfRtelationshipB	of relationship between internal and external ratings	description of the relationship between internal and external credit ratings. [Refer: Internal credit grades [member]; External credit grades [member]]	IFRS 7 IG24 d – Expiry date 2021-01-01, example: IFRS 7 IG25 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfRtepx0rtableSeg	gmdneFollybiohInc of reportable segment to which individual asset belongs	di Fidu al AssetBe description of the reportable segment to which an individual asset belongs. [Refer: Impairment loss]	
ifrs-full	DescriptionOfRtesttictionsOr	nD iBteikentpoint(i)fRe of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	description of any restrictions	u slīstSbanrh oldersPropertyPlantAndE IAS 16 77 f

		plant and equipment]	
ifrs-full	on distribution distribution of revaluation of surplus to shareholders, right-of-use assets 1	AdheationSurplu description of any restrictions on the distribution to shareholders of the balance of the balance of the revaluation surplus for right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]	sffscShaucholdersRightofuseAssets IFRS 16 57
ifrs-full	of retirement of benefit plan	The description of a retirement benefit plan, either as part of the financial statements or in a separate report.	disclosure: IAS 26 36
ifrs-full	benefits t promised to participants p	This ipants description of the retirement benefits promised to participants in retirement benefit plans.	disclosure: IAS 26 36 e
ifrs-full	of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	ThecialAssetsS description of the rights of set-off associated with the entity's recognised financial assets subject to enforceable master netting arrangements and similar	ulişelo ForfenforceableMasterNetting/ IFRS 7 13E

			agreements, including the nature of those rights. [Refer: Financial assets]	
ifrs-full	DescriptionOff	Sociated of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	description of the rights of set-off associated with the entity's recognised	ti ciSalojaut EoEnforceableMasterNett
ifrs-full	DescriptionOf	tRitsISfizeeOptic interest rate, share options granted	risker impelded yield currently available on zero-coupon government issues of the country in whose currency the exercise price for share options granted is expressed, with a remaining term equal to the expected term of the option being valued (based on	disclosure: IFRS 2 47 a i

the option's remaining contractual life and taking into account the effects of expected early exercise). [Refer: Government [member]] ifrs-full DescriptionOfRisktToWhichPlaDescriptiesEntityThe disclosure: IAS 19 139 b of risks to description which plan of the risks exposes entity to which the defined benefit plan exposes the entity, focused on any unusual, entityspecific or plan-specific risks. [Refer: Defined benefit plans [member]] ifrs-full DescriptionOf\$terstitivityOfFairDescriptionsuremEntToChangesIdIsclosserevableInputsAssets of sensitivity IFRS 13 93 h description of fair value of the measurement sensitivity of to changes in the fair value unobservable measurement inputs, assets of assets to changes in unobservable inputs if a change to those inputs might result in a higher or lower fair value measurement. ifrs-full DescriptionOf\$tensitivityOfFairDescriptionsuremEneToChangesIdIsclosserevableInputsEntitysOwnEd of sensitivity description IFRS 13 93 h of fair value of the i measurement sensitivity of

			to changes in unobservable inputs, entity's own equity instruments	the fair value measurement of the entity's own equity instruments to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement. [Refer: Entity's own equity instruments [member]]		
ifrs-full	DescriptionOfS	S tensí tivityOfFai	r Nabcelytios urer of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	nEne ToChanges description of the sensitivity of the fair value measurement of liabilities to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement.	IdIsckolssærevable IFRS 13 93 h i	InputsLiabilities
ifrs-full	DescriptionOfS	S terxi ceConcessi	d Descraipgerm ent of service concession arrangement	The description of the service concession arrangement. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 a	

ifrs-full	DescriptionOf	heredCharacter	i DesEription cen	tra hio n	disclosure:
			of shared characteristic for concentration	description of a shared characteristic for the concentration of risks arising from financial instruments (for example, counterparty, geographical area, currency or market). [Refer: Financial instruments, class [member]]	IFRS 7 B8 b
ifrs-full			·		
1113-1011			of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	description of the shared characteristic that identifies the concentration of risk that arises from contracts within the scope of IFRS 17.	ntDsRitskiThatArisesFromContractsW IFRS 17 127 – Effective 2021-01-01
ifrs-full	DescriptionOfS	S igní ficantActua	nDdsAssipptioption of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	sMacdeAndMetl description of significant actuarial assumptions made and the method used to calculate the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial assumptions	h di¥dkædíFe CalculateActuarialPresen IAS 26 35 e

				[member]; Actuarial present value of promised retirement benefits]	
ifrs-full	DescriptionOfS	StentficantAssur	nperconsolidadge of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform	infibutsEntityMa description of significant assumptions or judgements the entity made in applying the amendments for interest rate benchmark reform.	d biscAqsply eingAmendmentsForIntere
ifrs-full	DescriptionOfS	SignificantConc	eDuracionsiOnRis of significant concentrations of risk related to plan	kRudatedToPlan description of the significant concentrations of risk in defined benefit plans. For example, if plan assets are invested primarily in one class of investments, such as property, the plan may expose the entity to a concentration of property market risk. [Refer: Defined benefit plans [member]; Market risk [member]]	
ifrs-full	DescriptionOfS	S igní ficantEvent	DesdTiptissa ctic of significant events and transactions		disclosure: IAS 34 15

			report, of events and transactions that are significant to an understanding of the changes in the financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual	
			financial report.	
ifrs-full	DescriptionOfStgntficantIntan	gldeserspetistic on of significant intangible assets controlled by entity but not recognised		Bent Mint Recc by Bised 38 128 b

			version of IAS 38 issued in 1998 was effective. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOf\$tgntficantJud			n Dextempleing That Entity Is Agent Or Pr
		of significant judgements and assumptions made in determining that entity is agent or principal	description of the significant judgements and assumptions made when determining that the entity is an agent or a principal.	
ifrs-full	DescriptionOfSigntficantJudg	gen Deststyftidel nE of significant	Value ting When (description of	Constrainer Control Of Promised IFRS 15 125
		judgements made in evaluating when customer obtains control of promised goods or services	the significant judgements made in evaluating when a customer obtains control of promised goods or services.	
ifrs-full	DescriptionOf\$ignificantPays	mdDteFeriptslonCon of significant	ntilaloesWithCusto description of	
		of significant payment terms in contracts with customers	the significant payment	Ъ
ifrs-full	DescriptionOfSignificantRes			esd OcloseAcs setsAndSettleLiabilitiesC
		of significant restrictions on entity's ability to access or use assets and settle liabilities of group	description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's	IFRS 12 13 a

			ability to access or use the assets and settle the liabilities of the group, such as (a) those that restrict the 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 other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid,	
			being paid,	
			to (or from)	
			other entities	
			within the	
			group. [Refer:	
			Subsidiaries [member]]	
· C C 11		D (C : 4)		
ifrs-full	DescriptionOfStaxtcesOfHedg	of sources	description of	IFRS 7 23D
		of hedge	the sources	11 K5 / 25D
		ineffectiveness		
		expected	ineffectiveness	
		to affect	that are	
		hedging relationship	expected to affect the	
		relationship	hedging	
			relationship.	
			[Refer:	
			Gain (loss)	
			on hedge	1
			ineffectiveness]

ifrs-full	DescriptionOfStartcesOfHedg	e Desteriptiveness		
		of sources of hedge ineffectiveness that emerged in hedging relationship	description of the sources	IFRS 7 23E
ifrs-full	DescriptionOfStartcesOfReven	- Detroition		disclosure:
		of sources of revenue for all other segments	description of the sources of the revenue included in the "all other segments" category, which includes the combined information about other business activities and operating segments that are not reportable. [Refer: All other segments [member]; Revenue]	IFRS 8 16
ifrs-full	DescriptionOfTeextniqueOther	These Ground and Control of technique other than confidence level technique used for determining risk adjustment for non- financial risk	ElbeelTechniqu description of a technique other than the confidence level technique used for determining the risk adjustment for non- financial risk. [Refer: Risk	edlisettfsomDeterminingRiskAdjustme IFRS 17 119 – Effective 2021-01-01

				adjustment for non- financial risk [member]]	
ifrs-full	DescriptionOf	T erxt AndCondit	i DesOffrition cial of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	AtsetsPledged/ description of the terms and conditions relating to financial assets pledged as collateral for liabilities or contingent liabilities. [Refer: Financial assets pledged as collateral for liabilities or contingent liabilities or contingent liabilities; Contingent liabilities [member]]	AdGolbsterelForLiabilitiesOrConting IFRS 7 14 b
ifrs-full	DescriptionOf	TterntsOfContrac	tDæk&riationme	htsHehatCouldRe	qlischosvæstmentEntityOrItsSubsidia
			of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to	description of the terms of contractual arrangements that could require an investment entity or its subsidiaries to provide financial	IFRS 12 19F

				[member]; Unconsolidated structured entities [member]]	
ifrs-full			of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	description of the terms of contractual arrangements that could require the parent or its subsidiaries to provide financial support to a structured entity, including events or circumstances that could expose the reporting entity to a loss (for example, liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support). [Refer: Subsidiaries [member]]	a
ifrs-full	DescriptionOf	f ernt sOfSharesF	RESERVICIES OF SERVICES OF SER	eThederOptions. description of terms of shares reserved for issue under options and	AdidContractsForSaleOfShares IAS 1 79 a vii

			contracts for sale of shares	contracts for the sale of shares.	
ifrs-full	DescriptionOf	F iexin gAndReas	of timing and reason of reclassification between financial	description of the timing	inkisschizelluie bilities And Equity IAS 1 80A
ifrs-full	DescriptionOf	[te₩t homGroup]	W)thsicn[ptility:Tha of to whom group within entity that decides entity's valuation policies and procedures reports, assets	tDucidesEntitys description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.	WahmatikenPoliciesAndProceduresRe IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOf	ſ te₩t homGroup\	of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	tDucidesEntitys description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments reports to. [Refer:	S Valuafilen Policies And Procedures Re IFRS 13 IE65 a ii, example: IFRS 13 93 g

				Entity's own equity instruments [member]]	
ifrs-full	DescriptionOf	T te tthomGroup	W)thscriptility That of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	tDecidesEntity description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities reports to.	s Valuna film Policies And Procedures Re IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOf	Frans actionsAft	efRespoiptingPerio of transactions after reporting period that significantly change number of ordinary shares outstanding	of Weith Significat description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]]	adi@dasge4nNumberOfOrdinarySha IAS 33 70 d

frs-full	DescriptionOfTtaxtactionsA	Afte PasspoiptingP erio of transactions after reporting period that significantly change number of potential ordinary shares outstanding	io dNe ithSignificat description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]; Potential ordinary	antis Alans ged n Number Of Potential C
ifrs-full	DescriptionOfTtantactionsV	With Restation Restation of	ordinary share transactions [member]] The description of	disclosure: IAS 24 18
		transactions with related party	related party transactions. [Refer: Related parties [member]]	
ifrs-full	DescriptionOfTransitionalP	Provi ElesssOfflicit ial of transitional provisions		disclosure: IAS 8 28 d

			of initially applied IFRS	related to an initial application of an IFRS. [Refer: IFRSs [member]]		
ifrs-full	DescriptionOf	f tax titionalProv	iBestsOffliointially of transitional provisions of initially applied IFRS that might have effect on future periods	yAppliedIFRST description of transitional provisions related to an initial application of an IFRS that might have an effect on future periods. [Refer: IFRSs [member]]		EffectOnFuturePeriod
ifrs-full	DescriptionOf	TtepetOfHedge	Description of type of hedge	The description of the type of a hedge used by the entity.	disclosure: IFRS 7 22 a – Expiry date 2021-01-01	
ifrs-full	DescriptionOf	[tepet OfPlan	Description of type of plan	The general description of the type of a defined benefit plan. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 a	
ifrs-full			of type of retirement benefit plan	The description of the type of retirement benefit plans, ie defined contribution or defined benefit. [Refer: Defined benefit plans [member]]	disclosure: IAS 26 36 c	_
ifrs-full	DescriptionOf	ſ ţepet OfSupport₽	Pilovisdeid/FiloStruc of type of support	etTihedEntityWith description of the type of	h distelassing Cont IFRS 12 15	tractualObligationTo

			provided to structured entity without having contractual obligation to do so	financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. [Refer: Subsidiaries [member]; Support provided to structured entity without having contractual obligation to do so]	a, disclosure: IFRS 12 30 a
ifrs-full	DescriptionOf	T tepet OfSupportF			adisselfsuntractualObligationToDoSo
			of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	description of the type of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of	IFRS 12 19E a

				investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOf	FtppetsOfContrac	tEXESTERICIPATION Ch of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	affigesInMethod description of the types of contracts affected by changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	stiscofforMeasureContractsWithinSc IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOf	F tepet sOfIncome	FDussSiptionred of types of income from structured entities	Efiliaties description of the types of income from structured entities. [Refer: Income from structured entities]	example: IFRS 12 B26 c, disclosure: IFRS 12 27 b
ifrs-full	DescriptionOf	F t qpetsOfProduct	s Accel Septimes Fr of types of products and services from which each reportable segment derives its revenues	orhWhichEachl description of the types of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]	ReipæltablæSegmentDerivesItsRevent IFRS 8 22 b
ifrs-full	DescriptionOf	F tepet sOfWarrant	i Description ted of types of warranties	Obig ations description of types of	disclosure: IFRS 15 119 e

and related warranties obligations and related obligations in contracts with customers. ifrs-full DescriptionOfUtexetblickiesOfEDiitykosbilityfoChatinueAsGoidgeClosaenen uncertainties disclosure IAS 1 25 of entity's of material uncertainties ability to continue as related to going concern events or [text block] conditions that may cast significant doubt upon the entity's ability to continue as a going concern. ifrs-full DescriptionOfUtefulfilledCondifDessAptIOtherContingenciesAttaschedTocGovernmentGrantForAgri of unfulfilled description IAS 41 57 b conditions of unfulfilled and other conditions and other contingencies attached to contingencies government attached to grant for government agricultural grants for activity agricultural activity. [Refer: Government [member]; Government grants] ifrs-full DescriptionOfUsesfulLifeBiologDeslerisstitsrAtCostescription disclosure: of useful IAS 41 54 e of useful life, biological life used for assets, at cost biological assets. [Refer: Biological assets] ifrs-full DescriptionOfUsexfulLifeIntangIDeserspetsOtherIDescriptiondwill disclosure: of useful life, of useful IAS 38 118 a intangible life used for assets other intangible than goodwill assets other than goodwill. [Refer:

ifrs-full	DescriptionOfUteesftu	Intangible assets other than goodwill]Intangible assets other than goodwill]ifeInvestDestPipotpontyCStektordetion of useful life, investment property, cost modeldisclosure: IAS 40 79 bifeInvestment property. [Refer: Investment property]of useful investment property]disclosure: IAS 40 79 b
ifrs-full		ifePropeIDescriptiondisclosure:of useful life, property, equipmentof useful life used for plant and equipment. [Refer: Property, plant and equipment]disclosure: IAS 16 73 c
ifrs-full	DescriptionOf	onProcess Eddseriftiibair Valithe MeasurementiAssetsure: of valuation description of IFRS 13 93 g processes the valuation used in processes fair value used by the measurement, entity for the assets fair value measurement of assets (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).
ifrs-full	DescriptionOfVælwat	onProcess Exists cipiting in Value description of valuation description of IFRS 13 93 g IFRS 13

own equity measurement instruments of its own equity instruments (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period). ifrs-full DescriptionOfVtdutationProcessEx4setHthEnirVaTuteMeasurementIstabilities of valuation description of | IFRS 13 93 g processes the valuation used in processes fair value used by the measurement, entity for liabilities fair value measurement of liabilities (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period). ifrs-full DescriptionOfVtelutationTechnic DesceniplikaryModdelenputsUsedFditDetostruiningNoncontrollingIntere of valuation description of IFRS 3 B64 o techniques the valuation ii and techniques significant and significant inputs used to measure noninputs used to controlling measure noninterest in controlling acquiree interest in measured at an acquiree fair value measured at fair value

			for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: At fair value [member]; Business combinations [member]; Valuation techniques [member]]	
ifrs-full	DescriptionOf	qDesempticaryMo of valuation techniques and key model inputs used to measure contingent consideration	delenputsUsed description of valuation techniques and key model inputs used to measure contingent consideration assets or liabilities. [Refer: Valuation techniques [member]]	TdistelessureContingentConsideration IFRS 3 B67 b iii
ifrs-full	DescriptionOf	qDestisptionFair of valuation techniques used in fair value measurement, assets		

	techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]
ifrs-full	DescriptionOfVebationTechnicDesExisptIbrFair of valuation techniques used in fair value measurement, entity's own equity instruments own equity instruments. [Refer: Valuation techniques fair value measurement of the entity's own equity instruments. [Refer: Valuation techniques [member]; Income approach [member]]
ifrs-full	DescriptionOfValuationTechnicDesclisptibnFairValueensteinof valuationdescription of techniquesIFRS 13 93 die diameterin fair valuetechniquesfair value(for example, measurement, liabilitiesibilitiesapproach, cost approach and income approach) used for the fair value

			measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfVtelutationTechn	icDestisptTonMe of valuation techniques used to measure fair value less costs of disposal	a Sibnee FairValueI description of the valuation techniques used to measure fair value less costs of disposal for a cash generating unit (group of units). [Refer: Valuation techniques [member]]	
ifrs-full	DescriptionOf	m Dets/FipSba reb of vesting requirements for share- based payment arrangement	aschePaymentAr description of the vesting requirements for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this	rahisgehovænte: IFRS 2 45 a

information. [Refer: Share-based payment arrangements [member]] ifrs-full DescriptionOf Vtdxnbdog Change Discloourting Palkey disclosure: of voluntary disclosure of IAS 8 29 a voluntary change in accounting change in policy [text accounting block] policy. ifrs-full DescriptionOfWeenEntityTypidallscraphsfinesPerformanceObligationsure: of when description IFRS 15 119 entity of when а typically the entity satisfies typically performance satisfies its obligations performance obligations. [Refer: Performance obligations [member]] ifrs-full DescriptionOfWevetherEntityIsReepcinetiforAbsoFheossesOfStruextaneplentitiesBeforeOtherParties of whether description IFRS 12 B26 of whether entity is d required to the entity is absorb losses required to of structured absorb losses entities before of structured other parties entities before other parties. ifrs-full DescriptionOfWeetherEntityMakesexititistmentFheTimeValueOffstdosyrendEffectOfFinancialRisk of whether description IFRS 17 97 entity makes of whether b – Effective 2021-01-01 adjustment an entity for time value that uses the premium of money and effect of allocation financial risk approach when using makes an premium adjustment allocation for the time approach value of

> money and the effect of financial risk applying paragraphs 56 and 57(b)

				of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	
ifrs-full	DescriptionOf	WeitherInvestm	en electrication de la company de	s Nhe asuredUsin	gEsplityMethodOrAtFairValue
			of whether investment in associate is measured using equity method or at fair value	description of whether the investment in an associate is measured using the equity method or at fair value. [Refer: At fair value [member]; Associates [member]]	
ifrs-full	DescriptionOf	Wexet ther Investm	e Deschoptatoventu	r Ehe MeasuredU	sithis: Housing MethodOrAtFairValue
			of whether investment in joint venture is measured using equity method or at fair value	description of whether the investment in a joint venture is measured using the equity method or at fair value. [Refer: At fair value [member]; Joint ventures [member]]	IFRS 12 21 b i
ifrs-full	DescriptionOf	Wexet her There A	r ERestenipitalIm con of whether there are	nElfaxConseque description of whether there	ntissNotPeacticablyDeterminable IAS 12 82A

		potential income tax consequences not practicably determinable	are potential income tax consequences not practically determinable that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of	
			dividend to shareholders of the entity. [Refer: Retained earnings]	
ifrs-full	DescriptionOf Wexet her Thirdpart			
		of whether third-party credit enhancement is reflected in fair value measurement	description of whether third- party credit enhancement is reflected in the fair value measurement of liabilities	IFRS 13 98

			measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	
ifrs-full	DescriptionWhatthatrChange	In A Description Poli		ordiackeeWithTransitionalProvisionsC
		whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	description that a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS. [Refer: IFRSs [member]]	IAS 8 28 b
ifrs-full	DesignatedFinancialLiabiliti	ies ADE sig Wated Th	roughProfitOrL	ossAbstract
		financial liabilities at fair value through profit or loss [abstract]	оидия тотт	5557 10501 uct
ifrs-full	DesignatedLoansOrReceival	hlesDatsiainatableT	hroughProfitOr!	LossAbstract
		loans or receivables at fair value through profit or loss [abstract]		
ifrs-full	DestructionOfl MajonBeoduct	tion PlesttMatioh er of major production plant [member]	This member stands for destruction of a major production plant.	example: IAS 10 22 d
ifrs-full	Determination OtexatirValueO	DfG boxhs@rStiov ice of determination of fair value of goods	explanation	ir WahloOffE quityInstrumentsGranted IFRS 2 46

			or services received or fair value of equity instruments granted on share-based payments	statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, in share-based payment arrangements was determined. [Refer: Share-based payment arrangements [member]]	
ifrs-full		XedChantiyin ,gAn credit	n DifferenDe vider between	alse as a stand of difference	Caissylorg. Account Of Noncash Assets D IFRIC 1715
			carrying amount of	between the	
			dividends	carrying amount of	
			payable and carrying	dividends payable and	
			amount	the carrying	
			of non- cash assets	amount of non-	
			distributed	cash assets	
				distributed when settling	
				the dividends	
				payable. [Refer:	
				Carrying	
				amount [member]]	
ifrs-full	DifferenceBetw	SeinGtarnt yingAn	n Differen Fieranci		AdisalostucentractuallyRequiredToPay
			between carrying	by which the carrying	IFRS 7 10 b, disclosure:
			amount of	amount of	IFRS 7 10A b
			financial liability	a financial liability is	
			and amount	more (less)	
			contractually	than the amount that	
			required to pay at	the entity	
			maturity to	would be	
				contractually	

			holder of obligation	required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]	
ifrs-full	DilutedEarning	SX.XXPerShare duration	Diluted earnings (loss) per share	The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator), divided by the weighted average number of ordinary shares outstanding during the period (the denominator), both adjusted for the effects of all dilutive potential ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]]	disclosure: IAS 33 66
ifrs-full	DilutedEarning	s X. &&PerSharel duration	Diffuct antinuing earnings (loss) per share from continuing operations	(Dphrtations earnings (loss) per share from continuing operations. [Refer: Continuing operations [member];	disclosure: IAS 33 66

ifrs-full	DilutedEarning XXX PerShare duration	earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Diluted earnings (loss) per share] OphrtationsInche earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Continuing operations [member]]	IGINGINGUMOVEMENTINRegulatoryDef
ifrs-full	DilutedEarning X.XXPerShare duration	FibiluDistContinu earnings (loss) per share from discontinued operations		disclosure: IAS 33 68

				operations [member]]	
ifrs-full	DilutedFarnin	o X X X Per Share	Faihulteidcontinu		cllistingNetMovementInRegulatoryD
1113-1011		duration	earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account	IFRS 14 26
ifrs-full	DilutedEarnin	gsX.0650PerShare	Indituding NetMo earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax		adiosylDscheeralAccountBalancesAndN IFRS 14 26

tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax] ifrs-full DilutedEarningsPerShareAbstraDiluted earnings per share [abstract] ifrs-full DilutiveEffectOfficeresertibleInsDilutenesOnNumberOfficeresen effect of of dilutive practice: IAS convertible potential 33 70 b instruments ordinary on number shares that of ordinary relate to the shares assumed conversion of the entity's convertible instruments. ifrs-full DilutiveEffectOstStateseOptionsOpiNutivberOfOrdihenyShbees common of dilutive effect of share practice: IAS potential options on 33 70 b number of ordinary shares that ordinary shares relate to the assumed exercise of the entity's share options. ifrs-full DirectFinanceLeasesterquiredLEnschessCombilitationerfebeberexample: finance leases stands for IFRS 3 B64 h direct finance acquired in business leases that combination are acquired [member] in business combinations. [Refer: **Business**

			combinations [member]]	
ifrs-full	DirectOperating X xperasicFr ,c debit	om In Direct nent Proposed operating expense from investment property	eff he amount of direct operating expenses (including repairs and maintenance) arising from investment property. [Refer: Investment property]	common practice: IAS 40 75 f
ifrs-full	DirectOperatingExpenseFro	om In <i>Dirstch</i> entProporting operating expense from investment property [abstract]	ertyAbstract	
ifrs-full	DirectOperatin K xpærasæfr , debit	om InDirston entPropo operating expense from investment property generating rental income	eiflyGanevatingF of direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period recognised in profit or loss. [Refer: Investment property]	chisallman e IAS 40 75 f ii
ifrs-full	DirectOperating X xpænsæfr ,o	om InVirsten entPropo operating expense from investment property not generating rental income	eif here and a straight of direct operating expenses (including repairs and maintenance) arising from investment property that did not	n giRælotalfe come IAS 40 75 f iii

ifrs-full	DirectorsRemu	n Xerduicantiex apens debit	Directors' remuneration expense	generate rental income during the period recognised in profit or loss. [Refer: Investment property] The amount of remuneration paid or payable to the entity's directors.	common practice: IAS 1 112 c
ifrs-full	Disaggregation	Ø£În suranceCo	n Dixtg@xig ation of insurance contracts [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	Disaggregatior	⊕fēnsbæa nceCo	nDixtgyfegabian of insurance contracts [member]	This member stands for all insurance contracts when disaggregated into insurance contracts issued and reinsurance contracts held. It also represents the standard value for the	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective

			"Disaggregation of insurance contracts" axis if no other member is used. [Refer: Insurance contracts [member]]	n2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	DisclosureOfAdextibilingJudg	accounting judgements and estimates [text block]	disclosure of judgements that management has made in the process of applying the entity's accounting policies that have the most significant effect on amounts recognised in the financial statements along with information about the assumptions that the entity makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities	practice: IAS 1 10 e

within the next year. [Refer: Carrying amount [member]] ifrs-full DisclosureOfAderatedExbensesDistOthere_iabilifiesExplanatorycommon of accrued disclosure practice: IAS expenses of accrued 1 10 e and other expenses liabilities and other [text block] liabilities. [Refer: Accruals; Other liabilities] ifrs-full DisclosureOfAcquiredReceivabDeisAllostract of acquired receivables [abstract] ifrs-full DisclosureOfAdexireltReceivablesElepstaneatory The disclosure: of acquired disclosure of IFRS 3 B64 h receivables receivables [text block] acquired in a business combination. [Refer: **Business** combinations [member]] ifrs-full DisclosureOfAcquiredReceivabDesciosutems Line items of acquired represent receivables concepts [line items] included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfAdableedReceivablesTablere Schedule disclosure: of acquired disclosing IFRS 3 B64 h information

			receivables [table]	related to receivables acquired in business combinations.	
ifrs-full	DisclosureOTA	ctuarClaimsCor	actual claims compared with previous estimates [abstract]	viousEstimatesA	
ifrs-full	DisclosureOfA	dtaxtl 6 kačika s Cor	n paseldWithPof ev actual claims compared with previous estimates [text block]	vibne Estimates E disclosure of actual claims compared with previous estimates of the undiscounted amount of the claims (ie claims (ie claims development). The disclosure about claims development shall start with the period when the earliest material claim(s) arose and for which there is still uncertainty about the amount and timing of the claims payments at the end of the reporting period, but is not required to start more than 10 years before the end of the reporting period. The entity is not	xþikahasorg: IFRS 17 130 – Effective 2021-01-01, disclosure: IFRS 4 39 c iii – Expiry date 2021-01-01

required to disclose information about the development of claims for which uncertainty about the amount and timing of the claims payments is resolved typically within one year. ifrs-full DisclosureOfActualClaimsCompaseldWith PofevioinsEisteimatesLineItems actual claims represent compared concepts with previous included in a estimates table. These [line items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfA dtabaleClaimsCompasebbWith Pofev Scheckteihenates Tadbike losure: actual claims disclosing IFRS 17 130 compared information – Effective with previous related to 2021-01-01 estimates actual claims [table] compared with previous estimates. ifrs-full DisclosureOfAdditionallinformatism/hoborne/DefinEddBenefitPlansdisplanatory of additional disclosure IAS 19 137 information of additional about defined information benefit plans about defined [text block] benefit plans necessary to meet the objectives

ifrs-full	DisclosureOfAddixtionladInform	aftisse Abbornt Leas of additional information about leasing activities for lessee [text block]	of IAS 19. [Refer: Defined benefit plans [member]] sifigActivitiesFor disclosure of additional information about leasing activities of a lessee.	n disskestne planatory IFRS 16 59
ifrs-full	DisclosureOfA ddixtionladk form	atissc Abourt Leas of additional information about leasing activities for lessor [text block]	sifigeActivitiesFo disclosure of additional information about leasing activities of a lessor.	ndiessorFreplanatory IFRS 16 92
ifrs-full	DisclosureOfA ddixtiohadk form	diffisc About Und of additional information about understanding financial position and liquidity of entity [text block]	eFstandingFinar disclosure of additional information that may be relevant to users of financial statements in understanding the financial position and liquidity of an entity.	r cixalPiqsletiohAsS andLiquidityOfEntityF 7 50
ifrs-full	DisclosureOfA ddixti briadin form	atiscEosplanator of additional information [text block]	The disclosure of additional information that is not presented elsewhere in the financial statements, but that is relevant to an understanding of them.	disclosure: IAS 1 112 c
ifrs-full	DisclosureOfAddixtionalInform	of additional information	ativeOfRiskExp disclosure of additional information	odiscelAstistingFromContractsWithinS IFRS 17 123 – Effective 2021-01-01

		of risk exposure arising fi contracts within so of IFRS during p [text blo	rom of the entity's risk exposure arising from 17 contracts eriod within the ck] scope of IFRS 17 during the period, if the information disclosed about the entity's exposure to risk at the end of the reporting period is not representative.	
ifrs-full	DisclosureOfAd			isaggregationOfInsuranceFinanceIn
		adjustme made wh		
		entity		
		changed		
		basis of		
		disaggre		
		of insura finance	ince	
		income		
		(expense	es)	
		between		
		profit or		
		and othe		
		compreh income f		
		contracts		
		with dire		
		participa	tion	
		features	1	
		[abstract	-	
ifrs-full	DisclosureOfAd			idagglosgationOfInsuranceFinanceIn IFRS 17 113
		adjustme made wh		b – Effective
		entity	adjustments	2021-01-01
		changed	made when	
		basis of	an entity	
		disaggre of insura	gation changed ince the basis of	
		finance	disaggregation	
		income	of insurance	
	i I	I	1	1

		bet pro and con ince con wit par	inverse i offit or loss i offit or loss i id other I mprehensive i come for i ntracts i th direct i trticipation i tures [text i ock] i i <t< th=""><th>finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)]</th><th></th></t<>	finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	DisclosureOfA				isaggregationOfInsuranceFinanceIn
		mai enti cha bas disa of i fina inco (ex bet pro and com inco com wit par feat iten	ade whenadeangediangedisis ofaaggregationanceiance <td>to disclose reportable information associated with domain members defined in one or many axes of the table.</td> <td></td>	to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfA	adju mao enti	iustments de when tity	disclosing information	i dæglosgati onOfInsuranceFinanceIn IFRS 17 113 b – Effective 2021-01-01

			basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	changed the basis of disaggregation of insurance finance income (expenses)		
ifrs-full	DisclosureOfA	Al iextabloc KorCre	ed)ikclssenExpfla allowance for credit losses [text block]		common practice: IAS 1 10 e	
ifrs-full	DisclosureOfA	ArtexatiltboAckisingF	of amounts arising from insurance	disclosure of information that identifies	attisylosure: IFRS 4 36 – Expiry date 2021-01-01	
ifrs-full	DisclosureOfA	mountsIncurred	B)iEcitityFo rPro of amounts incurred by entity for provision of key		anagementPersonn	elServicesProv

			1	
		management		
		services		
		provided by separate		
		management		
		entities		
		[abstract]		
ifrs-full	DisclosureOfAntexatul			adisgeosenePersonnelServicesProvid
		of amounts	disclosure	IAS 24 18A
		incurred by	of amounts	
		entity for	incurred by	
		provision	the entity for	
		of key	provision	
		management	of key	
		personnel	management	
		services	personnel services that	
		provided by separate	are provided	
		management	by separate	
		entities [text	management	
		block]	entities.	
			[Refer: Key	
			management	
			personnel	
			of entity	
			or parent	
			[member];	
			Separate	
			management	
			entities	
			[member]]	
ifrs-full	DisclosureOfAmoun			anagementPersonnelServicesProvid
		of amounts incurred by	represent	
			concepts included in a	
		entity for provision	table. These	
		of key	concepts	
		management	are used	
		personnel	to disclose	
		services	reportable	
		provided	information	
		by separate	associated	
		management	with domain	
		entities [line	members	
		items]	defined in	
			one or many	
			axes of the	
			table.	
ifrs-full	DisclosureOfAntable			ladiagetosentePersonnelServicesProvid
		of amounts	disclosing	IAS 24 18A

			incurred by entity for provision of key management personnel services provided by separate management entities [table]	information related to the amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities.	
ifrs-full	DisclosureOfA	ntexatntsOfPoten	t laescriptic TaxC of amounts	diftsequencesPra description	düxabbydDeterminableExplanatory IAS 12 82A
			of amounts of potential income tax consequences practicably determinable	description of the amounts of the practically determinable potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid 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 retained	

	earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]
ifrs-full	DisclosureOfAmountsToBeRecDvsxtaturSetfledAfterTwelveMonthsForClassesOfAssetsAndLiabil
	amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [abstract]
ifrs-full	DisclosureOfAntext1ttblddBeRecDisartedOrSetfledAterTwelveMdistbldsorElassesOfAssetsAndLiabil
	amounts to be recovered or 12 monthsdisclosure of amounts to be recovered or 12 monthsIAS 1 6112 months of assets and liabilitiesrecovered or recovered or of assets and liabilitiesIAS 1 6112 months of assets and liabilitiessettled after for classes liabilitiesIAS 1 6112 months of assets and liabilitiesfor classes of assets and liabilitiesIAS 1 6113 mouths recovered or settled aftersettled after for classesIAS 1 6114 mouths recovered or settled both more than 12 months after reporting date date.IAS 1 61
ifrs-full	DisclosureOfA mountsToBeRe cDisarkatOrSetfle dArfteitEmslveMonthsForClassesOfAssetsAndLiabil amounts to be represent recovered or concepts settled after included in a 12 months table. These for classes concepts of assets and are used liabilities to disclose

		that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [line items]	reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfArtabletsToBeRe				esOfAssetsAndLiabil
		amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [table]	liabilities that contain amounts to be recovered or settled both no more, and more than, 12 months after reporting date.	IAS 1 61	
ifrs-full	DisclosureOfAnalysisOfInsura	anDeR towarmee Ab of analysis of insurance revenue [abstract]	stract		
ifrs-full	DisclosureOfAntekstsbislOutknsur		nTahatory	disclosure:	-
		of analysis of insurance revenue [text block]	disclosure of the analysis of insurance revenue. [Refer: Insurance revenue]	IFRS 17 106 – Effective 2021-01-01	
ifrs-full	DisclosureOfAnalysisOfInsura	ander the second	ndLieursitems represent concepts included in a table. These concepts are used to disclose reportable		

				information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfArt	able isOfInsura	n desRevance Tab of analysis of insurance revenue [table]	Sochedule disclosing information related to the analysis of insurance revenue.	disclosure: IFRS 17 106 – Effective 2021-01-01
ifrs-full	DisclosureOfAna	alysisOfOther	Discherensive of analysis of other comprehensive income by item [abstract]	incomeByItemA	bstract
ifrs-full	DisclosureOfArta	ekytsbistOutf Other(Discherensive of analysis of other comprehensive income by item [text block]	disclosure of the analysis	IAS 1 106A
ifrs-full	DisclosureOfAn	alysisOfOther	Discherensive of analysis of other comprehensive income by item [line items]	represent concepts	ineItems
ifrs-full	DisclosureOfArt	ableisOfOther(Discherence ivel of analysis of other comprehensive	disclosing information	atikelosure: IAS 1 106A

income by item [table] the analysis of other comprehensive income by item.	
ifrs-full DisclosureOfAntelysik0@Present Value analysis of disclosure of analysis of disclosure of present value of obligation a defined benefit value of obligation a defined that benefit distinguishes and risks [text the nature, block] and risks of the obligation. Such a disclosure could distinguish: (a) between amounts owing to active members, ad gensioners; (b) between vested benefits and active defined benefits, amounts attributable to future salary increases and other senses and other benefits. [Refer: Defined benefit, amounts other senses and other benefits.]	Charac

ifrs-full	DisclosureOfAnalysisOfSingle		ontinuedOperat	ionsAbstract
		of analysis of single		
		amount of		
		discontinued		
		operations		
		[abstract]		
ifrs-full	DisclosureOfAntaktsbstOufSingle	Ansolost@eDisc of analysis	of humued Operat disclosure of	idins:Houselaneatory IFRS 5 33 b
		of single	the analysis	IFKS 5 55 0
		amount of	of the single	
		discontinued	amount of	
		operations	discontinued	
		[text block]	operations. [Refer:	
			Discontinued	
			operations	
			[member]]	
ifrs-full	DisclosureOfAnalysisOfSingle			ionsLineItems
		of analysis	represent	
		of single amount of	concepts included in a	
		discontinued	table. These	
		operations	concepts	
		[line items]	are used	
			to disclose	
			reportable information	
			associated	
			with domain	
			members	
			defined in	
			one or many axes of the	
			table.	
ifrs-full	DisclosureOfAntableisOfSingle	Anisolosto	Sathuded Operat	idinsellablere:
		of analysis	disclosing	IFRS 5 33 b
		of single	information	
		amount of discontinued	related to the	
		operations	analysis of the single	
		[table]	amount of	
			discontinued	
			operations.	
ifrs-full	DisclosureOfAssetsAndLiabili		cantRiskOfMate	rialAdjustmentAbst
		of assets and		
		liabilities		
		with significant		
		Significant	1	1

	material adjustment [abstract]
ifrs-full	DisclosureOfA statt Alod kiabilit Dis With Signific Tilt RiskOf Material disclosure of assets and liabilities of assets and with liabilities significant for which risk of there exists material a significant adjustment [text block] material adjustment within the next year.
ifrs-full	DisclosureOfAssetsAndLiabilit DisclosureOfAssetsAndLiabilit BisWithSignific LittRitteOfMaterialAdjustmentLineItems of assets and liabilities with significant risk of adjustment [line items] concepts material are used adjustment [line items] reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfA stattsAndLiabilit DisStituteSignific StattBofMate rdisAddjuustementTable of assets and liabilities information with related to significant assets and risk of liabilities material with a adjustment significant [table] risk of material adjustment.
ifrs-full	DisclosureOfAssetsRecognised DisclosureOfAssetsRecognised of assets recognised from costs to obtain or fulfil contracts with

		customers [abstract]		
· c c 11				
ifrs-full	DisclosureOIAstexts for the second state of the second seco	of assets recognised	disclosure of assets	disabosWithCustomersExplanatory IFRS 15 128 a
		from costs to obtain or fulfil	recognised from the costs to obtain	
		contracts with customers [text block]	or fulfil contracts with customers.	
ifrs-full	DisclosureOfAssetsRecognised	DischGausts ToC) Btine OtemsfilCo	ontractsWithCustomersLineItems
		of assets recognised from costs to obtain or fulfil contracts with customers [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAststatkRecognise	d Dioch630sts ToC) StalineOurFeulfilCo	disabosWithCustomersTable
		of assets recognised from costs to obtain or fulfil contracts with customers [table]	disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.	IFRS 15 128 a
ifrs-full	DisclosureOfAutdixtobsl&ckmune	radionloxplanato of auditors' remuneration [text block]	r € he disclosure of compensation to the entity's auditors.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAutthxonblotilsnOfF	iDissclizdStatefor authorisation of financial statements [text block]	efitsExplanatory disclosure of the authorisation of financial	common practice: IAS 1 10 e

			statements for issue.	
ifrs-full	DisclosureOfA væitabkefck rsaleA	A Bists Foxplanato available-for- sale financial assets [text block]	rJ he disclosure of financial assets classified as available for sale. [Refer: Financial assets available-for- sale]	common practice: IAS 1 10 e – Expiry date 2021-01-01
ifrs-full	DisclosureOfBatsixOffCooksolid	la DistHaşılac ator of basis of consolidation [text block]	ryThe disclosure of the basis used for consolidation.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBatsisOfReciparation	io DOMITIONANC ialS of basis of preparation of financial statements [text block]	afthmentsExplar disclosure of the basis used for the preparation of the financial statements.	practice: IAS 1 10 e
ifrs-full	DisclosureOfBittløghløbkssets.	ADit Closenemen of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	tGhantsFiveAgrid disclosure for biological assets, agricultural produce at point of harvest and government grants related to biological assets.	ic ditschokAnt ivityExplanatory IAS 41 Disclosure
ifrs-full	DisclosureOfBatexatvbilog&ostsE	-	The entire disclosure for borrowing costs.	disclosure: IAS 23 Disclosure
ifrs-full	DisclosureOfBctexctvbilogskExpla	an latsorj osure of borrowings [text block]	The disclosure of borrowings. [Refer: Borrowings]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBrtaktdolwclOfAss	seDisAcheMuitabedfti breakdown of assets and	ie TAg gregatedIn disclosure of the	ntdSirlgkalrineInvestmentBalanceT IFRS 11 C5

		liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	breakdown of assets and liabilities that have been aggregated into the single line investment balance for the transition from proportionate consolidation to the equity method.	
ifrs-full	DisclosureOfBusinessCombin	afDinskAstract of detailed information about business combination [abstract]		
ifrs-full	DisclosureOfButsintebs6admbin	ationsloxplanato of business combinations [text block]	rThe entire disclosure for business combinations.	disclosure: IFRS 3 Disclosures
ifrs-full	DisclosureOfBusinessCombin	of detailed information about business combination [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfButsiblessCombin	ations/fasher of detailed information about business combination [table]	Schedule disclosing information related to details of business combinations.	disclosure: IFRS 3 B64

ifrs-full	DisclosureOfC	atshxAbltBankBa	DisesostGentfa	BaneksExplanat disclosure of	o cy mmon practice: IAS
			balances at central banks [text block]	cash and bank balances at central banks.	1 10 e
ifrs-full	DisclosureOfC	atshxA hlttCatshEq	uDriskelotsEreptan cash and cash	a Toney disclosure of	common practice: IAS
			equivalents [text block]	cash and cash equivalents. [Refer: Cash and cash equivalents]	1 10 e
ifrs-full	DisclosureOfC	atschaft llohø Statem		The entire	disclosure:
			of cash flow statement [text block]	disclosure for a statement of cash flows.	IAS 7 Presentation of a statement of cash flows
ifrs-full	DisclosureOfC	hangesInAccou		bstract	
			of changes in accounting estimates [abstract]		
ifrs-full	DisclosureOfC	hangedback.cou	n DingeFostime atesF	Applenatory	disclosure:
			of changes in accounting estimates [text block]	disclosure of changes in accounting estimates.	IAS 8 39
ifrs-full	DisclosureOfC	hangesInAccou			
			of changes in accounting estimates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	
· 0 0 11		1. 11 7 4	101 · 11 . ·	axes of the table.	1. 1
ifrs-full	DisclosureOfC	h ab lesInAccou	htbngfksstumates I of changes in accounting estimates [table]	abdhedule disclosing information related to the changes in	disclosure: IAS 8 39

accounting

defined in one or many

estimates. ifrs-full DisclosureOfClitergedIncAccounDigeRodinesAcconetingEstimatestimatestand of changes in disclosure for IAS 8 Accounting accounting changes in policies, accounting policies accounting policies, estimates and accounting errors [text estimates and block] errors. ifrs-full DisclosureOfChargedback ccounDiscPositivesExpTanatory common of changes in disclosure of practice: IAS accounting changes made 1 10 e policies [text to accounting block] policies by the entity. ifrs-full DisclosureOfC ants And Benefi BRaild Suptanfato The common disclosure claims and practice: IAS benefits paid of claims 1 10 e [text block] and benefits paid to policyholders. ifrs-full DisclosureOfClassesOfShareCapitalAstreact of classes of share capital [abstract] ifrs-full DisclosureOfClassesOfShareCapitallosplanatorThe disclosure: of classes of disclosure IAS 1 79 a share capital of classes of [text block] share capital. [Refer: Share capital [member]] ifrs-full DisclosureOfClassesOfShareCaDitadlosuretems Line items of classes of represent share capital concepts [line items] included in a table. These concepts are used to disclose reportable information associated with domain members

			axes of the table.	
ifrs-full	DisclosureOfCl asbes OfShareC	apitelleable of classes of share capital [table]	Schedule disclosing information related to classes of share capital.	disclosure: IAS 1 79 a
ifrs-full	DisclosureOfCotHatebalExplana	aldisclosure of collateral [text block]	The disclosure of assets and liabilities used as collateral.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCa wnhthnek tsAn	dDisctiongent of fa commitments and contingent liabilities [text block]	bilitiesExplanat disclosure of commitments and contingent liabilities. [Refer: Contingent liabilities [member]]	o cy mmon practice: IAS 1 10 e
ifrs-full	DisclosureOfCatexthilinektsEx	plaisationspare of commitments [text block]	The disclosure of commitments.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfComparativeInfo	rhDasidonRumporfer comparative information prepared under previous GAAP [abstract]	dUnderPrevious	GAAPAbstract
ifrs-full	DisclosureOfC	nDistictostrupofe comparative information prepared under previous GAAP [text block]	dWhderPrevious disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.	GlasAlBExgetanatory IFRS 1 24
ifrs-full	DisclosureOfComparativeInfo	r Distionstrepo fe comparative	dUindeitleressious represent	GAAPLineItems

		information prepared under previous GAAP [line items]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfC dahla rativeInfo	nDistions Imported comparative information prepared under previous GAAP [table]	Schedthe vious disclosing information related to comparative information prepared under previous GAAP.	Glæalðfiahde IFRS 1 24
ifrs-full	DisclosureOfC	rDipHoplanator composition of group [text block]	yThe disclosure of the composition of the group (the parent and all its subsidiaries). [Refer: Subsidiaries [member]; Parent [member]]	disclosure: IFRS 12 10 a i
ifrs-full	DisclosureOfCotangtoundFinan	cial sestipation to of compound financial instruments with multiple embedded derivatives	With MultipleEm description of financial instruments with both a liability and an equity component that have multiple embedded derivatives whose	kkiskikesiD ærivativesExplanatory IFRS 7 17

values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]] ifrs-full DisclosureOfC destable acted And Sejscelates Financial Stateminents Explined os sure: of separate disclosure **IAS 27** financial for separate Disclosure, statements financial disclosure: [text block] statements. IFRS 12 Objective ifrs-full DisclosureOfContingentLiabil tiless&lostuaet of contingent liabilities [abstract] ifrs-full DisclosureOfC during bootk iabil the set of the the set of the set disclosure: IAS 37 86 of contingent disclosure of liabilities contingent [text block] liabilities. [Refer: Contingent liabilities [member]] ifrs-full DisclosureOfContingentLiabil tDeskiBsusie essCombinationAbstract of contingent liabilities in business combination [abstract] ifrs-full DisclosureOfCathingtontkiabil theiski Bassicess Collection Explaination Explaination Explained and the second disclosure of IFRS 3 B64 j of contingent liabilities contingent in business liabilities in combination a business combination. [text block] [Refer: Contingent liabilities [member]; **Business**

			combinations [member]]	
ifrs-full	DisclosureOfContingentLia	bilitiziskrlBsusiceess	bimleintænio en Lin	eItems
		of contingent liabilities in business combination [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfC dahih gentLia	bili Disk Basin ess of contingent liabilities in business combination [table]	Source of the second se	ldisclosure: IFRS 3 B64 j, disclosure: IFRS 3 B67 c
ifrs-full	DisclosureOfContingentLia	bili Disk Inclute ms of contingent liabilities [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfCdabihegentLia	bili tDesCabse re of contingent liabilities [table]	Schedule disclosing information related to contingent liabilities.	disclosure: IAS 37 86

ifrs-full	DisclosureOfContinuingInvolv		gnisedFinancial	AssetsAbstract
		continuing involvement		
		in		
		derecognised		
		financial		
		assets		
		[abstract]		
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		continuing	disclosure of	IFRS 7 42E,
		involvement	continuing	disclosure:
		1n 1 · 1	involvement	IFRS 7 42G
		derecognised	1n damaga amiga d	
		financial assets [text	derecognised financial	
		block]	assets. [Refer:	
		olock	Financial	
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115-1411	Disclosureoreontinumginvolv	continuing	represent	
		involvement	concepts	
		in	included in a	
		derecognised	table. These	
		financial	concepts	
		assets [line	are used	
		items]	to disclose	
			reportable information	
			associated	
			with domain	
			members	
			defined in	
			one or many	
			axes of the	
			table.	
ifrs-full	DisclosureOfCatabihauingInvolv	DiscitisuDerec o	g ScibedEile ancial	
		continuing	disclosing	IFRS 7 42E,
		involvement	information	disclosure:
		in	related to	IFRS 7 42G
		derecognised	continuing	
		financial	involvement	
		assets [table]	n derecognised	
			financial	
			assets.	
frs_full	Disclosure Of date Black Eval	abatatacura of		
ifrs-full	DisclosureOfCdstOfBalesExpl		The disclosure of	common practice: IAS
frs-full	DisclosureOfC	cost of sales	disclosure of	practice: IAS
frs-full	DisclosureOfC astOfSølds Expl			

ifrs-full	DisclosureOfCrtxkitl&lskcExplan aDosglos of credi [text blo	t risk disclosure p ock] of credit I. risk. [Refer: d Credit risk II [member]] r	ommon oractice: AS 1 10 e, lisclosure: FRS 7 Credit isk
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ifrs-full	DisclosureOfCrtabilRiskExposuDeiFable of credi exposur [table]	t risk disclosing I	lisclosure: FRS 7 35M
ifrs-full	DisclosureOfCrtackitl8lskc@fInsut@maados of credi of insur	t risk disclosure of I	lisclosure: FRS 4 39 d

contracts [text | about the - Expiry date 2021-01-01 block] credit risk of insurance contracts. [Refer: Credit risk [member]; Types of insurance contracts [member]] ifrs-full DisclosureOfDetbtSetdowikiesExplDisetosyre The common disclosure of debt practice: IAS of debt instruments 1 10 e instruments. [text block] [Refer: Debt instruments issued: Debt instruments held] ifrs-full DisclosureOfDefextrededquisitionicalessActisingHilternInsuranceCommunactsExplanatory practice: IAS of deferred disclosure 1 10 e acquisition of deferred costs acquisition arising from costs insurance arising from contracts [text insurance block] contracts. [Refer: Deferred acquisition costs arising from insurance contracts] ifrs-full DisclosureOfD detext edbakome Disclosure The common of deferred disclosure practice: IAS income [text of deferred 1 10 e block] income. [Refer: Deferred income] ifrs-full DisclosureOfDefextedTelxesExplainedosure of The common deferred taxes disclosure practice: IAS 1 10 e [text block] of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]

ifrs-full	DisclosureOfDefinedBenefit	PlaDisscbsstruct of defined benefit plans [abstract]		
ifrs-full	DisclosureOfD etfixtedBæk efit	Pla DistCkpsame tory of defined benefit plans [text block]	The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 138
ifrs-full	DisclosureOfDefinedBenefit	PlaDistchostiteens of defined benefit plans [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfD dfäble dBenefit	PlaDisScibleure of defined benefit plans [table]	Schedule disclosing information related to defined benefit plans.	disclosure: IAS 19 138
ifrs-full	DisclosureOfD dp&sibiFck mE	an ExiExipkanætof y deposits from banks [text block]	The disclosure of deposits from banks. [Refer: Deposits from banks]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfD dpasibi6ckmC	CustDisclastarplofia deposits from customers [text block]	tothe disclosure of deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfDepretchaoicknAnd	ADiscritosanie w Ex	p Ehs eExplanato	recommon
		depreciation and amortisation expense [text block]	disclosure of depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]	practice: IAS 1 10 e
ifrs-full	DisclosureOfD eteivtabiloel kinanc	i a)Isstosme ntsE of derivative financial instruments [text block]	xphanatory disclosure of derivative financial instruments. [Refer: Derivatives [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDetailedInformat	idit Attornation of detailed information about biological assets [abstract]	ticalAssetsAbsti	act
ifrs-full	DisclosureOfDettavitedIbuflormat	iditional biological assets [text]	ichtAssetsExpla disclosure of detailed information about biological assets. [Refer: Biological assets]	anatample: IAS 41 43
ifrs-full	DisclosureOfDetailedInformat	idit detailed of detailed information about biological assets [line items]	icahA steetss inel represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	tems

			axes of the table.	
ifrs-full	DisclosureOfD etable dInformat	iditationutriolog of detailed information about biological assets [table]	isahadsdtsTable disclosing information related to details of biological assets.	example: IAS 41 43
ifrs-full	DisclosureOfDetailedInformat	iditationation of detailed information about borrowings [abstract]	wingsAbstract	
ifrs-full	DisclosureOfD ettailedIndo rmat	i DiAdost(B orrov of detailed information about borrowings [text block]	withgsExplanator disclosure of detailed information about borrowings. [Refer: Borrowings]	ryommon practice: IFRS 7 7
ifrs-full	DisclosureOfDetailedInformat	idiadiosuBorrov of detailed information about borrowings [line items]	wingelitereltems represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfD ettable dInformat	iditational Borrow of detailed information about borrowings [table]	NStube flabble disclosing information related to details of borrowings.	common practice: IFRS 7 7
ifrs-full	DisclosureOfDetexitedIbeformat	idit Allos and Bausing of detailed information about	Scombination disclosure of detailed information	Elisplosatory IFRS 3 Disclosures application of

		business combination [text block]	about business combinations. [Refer: Business combinations [member]]	paragraphs 59 and 61
ifrs-full	DisclosureOfDetailedInformat	ti Disdlost(Conce of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]	ntrationsOfRisk	ThatArisesFromContractsWithinSco
ifrs-full	DisclosureOfDetteritetallocformat	ti DisdiosutConce of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of detailed information	ElistAvsisesFromContractsWithinSco IFRS 17 127 – Effective 2021-01-01
ifrs-full	DisclosureOfDetailedInformat	ti Disdiost(Conce of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	represent concepts included in a	ThatArisesFromContractsWithinScc
ifrs-full	DisclosureOfD etable dInformat	ti DiAdlosttConce of detailed information about		ElistAvsises FromContractsWithinScc IFRS 17 127 – Effective 2021-01-01

			concentrations of risk that arises from contracts within scope of IFRS 17 [table]	concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfD	etailedInformati	idit Studies and State S	ialAssetsDescri	ibedInParagraph39EaOfIFRS4Abstra
ifrs-full	DisclosureOfD		iddiddiaddiaddiaddiaddiaddiaddiaddiaddi	disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	intidthParragraph39EaOfIFRS4Expla IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	DisclosureOfD		idit Allosufrenance of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]	ialAssetsDescri	ibedInParagraph39EaOfIFRS4ForAs
ifrs-full	DisclosureOfD	etteritetellbutlormati	i DisdlosuFe nanc of detailed	ci āh tessetsDescri disclosure	i htidthRanag raph39EaOfIFRS4ForAs IFRS 4 39J –

		information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for associates. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	Expiry date 2021-01-01
ifrs-full	DisclosureOfDetai	ledInformationischosuFenan	ialAcsittanDescri	bedInParagraph39EaOfIFRS4ForAs
		of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDettab	ledInformati DisdiosuFenance of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Sector Se	htidehðanagraph39EaOfIFRS4ForAs IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetai	ledInformati Disdiosuf enand of detailed information about	zialAssetsDescri	bedInParagraph39EaOfIFRS4ForJoi

		financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]		
ifrs-full	DisclosureOfD ettaviteblintformat	ididestification of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	btidthRanggraph39EaOfIFRS4ForJo IFRS 4 39J – Expiry date 2021-01-01
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ifrs-full	DisclosureOfD etable dInformat	iditationufenance of detailed information about financial		btidthBarag raph39EaOfIFRS4ForJoi IFRS 4 39J – Expiry date 2021-01-01

		assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	assets described in paragraph 39E(a) of IFRS 4 for joint ventures.	
ifrs-full	DisclosureOfDetailedInformat	idvistiosufrenance of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	ialAcsittsDescri represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	bedInParagraph39EaOfIFRS4LineIt
ifrs-full	DisclosureOfD ettable dInformat	idvistiosufrenance of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	iatAssetteDescri disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4.	htidthAragraph39EaOfIFRS4Table IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	DisclosureOfD ettexiledIotfo rmat	i Disticut information about financial instruments [text block]	iallestrumentsE disclosure of detailed information about financial instruments. [Refer: Financial instruments, class [member]]	Explanatory: IFRS 7 31, disclosure: IFRS 7 7, disclosure: IFRS 7 35K
ifrs-full	DisclosureOfDetailedInformat	iddiadia and the description of detailed information about	dItemsAbstract	

hedged items [abstract] ifrs-full DisclosureOfDetexitedbofformationationsetRedgedTtemsExplanatedisclosure: IFRS 7 24B of detailed disclosure of detailed information about hedged information items [text about hedged block] items. [Refer: Hedged items [member]] ifrs-full DisclosureOfDetailedInformationationationstreams of detailed represent information concepts about hedged included in a items [line table. These items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfDetabledInformationsdiosetHedgedSteredTheble disclosure: of detailed disclosing IFRS 7 24B information information about hedged related to items [table] details of hedged items. ifrs-full DisclosureOfDetexitedIbuformatioDisdosulFeedgesExeplanatory disclosure: of detailed disclosure IFRS 7 22 information of detailed Expiry date about hedges information 2021-01-01 [text block] about hedges. DisclosureOfDetailedInformationationatedgingInstrumentsAbstract ifrs-full of detailed information about hedging instruments [abstract] ifrs-full DisclosureOfDetexitedInformationsdiosuffedgingInstrumentsExolactore: IFRS 7 24A of detailed disclosure information of detailed about hedging information instruments about hedging

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instruments.

			[Refer: Hedging instruments [member]]	
ifrs-full	DisclosureOfDetailedInformat	idiationation of detailed information about hedging instruments [line items]	hgInstitumentsL represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ineItems
ifrs-full	DisclosureOfD etable dInformat	DiAdosuff edgin of detailed information about hedging instruments [table]	Schedula entsTa disclosing information related to details of hedging instruments.	a ble closure: IFRS 7 24A
ifrs-full	DisclosureOfDettaviteblbuflormat	iditationation of detailed information about intangible assets [text block]	ibleAssetsExpla disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]	nditortosure: IAS 38 118
ifrs-full	DisclosureOfD etteritedIbulo rmat	iDisdionated of detailed information about investment property [text block]	memtPropertyEx disclosure of detailed information about investment property. [Refer: Investment property]	plixclosry: IAS 40 32A

ifrs-full	DisclosureOfD ettaxitedIbuformati DiAdiosuPeroper tyPtentAndEquiplisehtEurplanatory of detailed disclosure IAS 16 73 information of detailed about information property, about plant and property, equipment plant and [text block] equipment. [Refer: Property, plant and equipment]
ifrs-full	DisclosureOfD ettaviteblbr/formation bioinformation of detailed disclosure of detailed about service information about service arrangements concession [text block] arrangements. [Refer: Service concession arrangements [member]]
ifrs-full	DisclosureOfD isaggregationO ReischuseFronfi C ontractsWithCustomersAbstract disaggregation of revenue from contracts with customers [abstract]
ifrs-full	DisclosureOfD is angeoide and the second of the stand of the of revenue of the from disaggregation of revenue customers from [text block] contracts with customers. [Refer: Revenue from contracts with customers]
ifrs-full	DisclosureOfD isaggregationOf RescloseFronfC ontractsWithCustomersLineItems disaggregation represent of revenue concepts from included in a contracts with table. These customers concepts [line items] are used

to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfDitalgeregationOf Rescuence of Contracts WithCustiscolors Trable disaggregation disclosing IFRS 15 114 information of revenue from related to the contracts with disaggregation customers of revenue [table] from contracts with customers. ifrs-full DisclosureOfDiseconblookdOperatisalsExpelatoFlae common practice: IAS discontinued disclosure of discontinued operations 1 10 e [text block] operations. [Refer: Discontinued operations [member]] ifrs-full DisclosureOfDiteixtehtts:ExplanaDisclosure The common of dividends disclosure of practice: IAS [text block] dividends. 1 10 e Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital. ifrs-full DisclosureOfEateringsBeckShare Disclassion of The entire disclosure: **IAS 33** earnings per disclosure for share [text Disclosure earnings per share. block] ifrs-full DisclosureOfEffext@f6dange@fiscdssmentEntifyStatusOnFinadisialStatementsExplanatory of effect of disclosure of **IFRS 12 9B** change of the effect of the change of investment

		entity status on financial statements [text block]	investment entity status on the financial statements. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DisclosureOfEffext(0)f6&	anges IDf sortigmtexcha of effect of changes in foreign exchange rates [text block]	angeRantestExplandisclosure for the effect of changes in foreign exchange rates.	n diocl osure: IAS 21 Disclosure
ifrs-full	DisclosureOfEffectOfIns	urance Disatraatse nitia of effect of insurance contracts initially recognised [abstract]	allyRecognisedA	bstract
ifrs-full	DisclosureOfEffext()flux	urance Disclosutse tnitia of effect of insurance contracts initially recognised [text block]	al KRecognisedE disclosure of the effect of insurance contracts initially recognised in the period. [Refer: Insurance contracts [member]]	x þikæhasorg : IFRS 17 107 – Effective 2021-01-01
ifrs-full	DisclosureOfEffectOfIns	urance Dischroutsenitia of effect of insurance contracts initially recognised [line items]	allyiReategnisedI represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	ineItems

	axes of the table.
ifrs-full	DisclosureOfE ffabt@fInsurance Discharts&nitia lScRedognisedT abkclosure: of effect of disclosing IFRS 17 107 insurance information – Effective contracts related to 2021-01-01 initially the effect of recognised [table] contracts initially recognised in the period.
ifrs-full	DisclosureOfE ffectOfOverlay Approximite classificationOnPro fitOrLossAbstract of effect of overlay approach reclassification on profit or loss [abstract]
ifrs-full	DisclosureOfEffext@f@vkerlayApproxashReclasSTheationOnProfdi@uloeusExplanatoryof effectdisclosure ofIFRS 4 39Lof overlaythe effect ofe – Effectiveapproachthe overlayon firstreclassificationapproachapplication ofon profit orreclassificationIFRS 9loss [texton profit orloss.
ifrs-full	DisclosureOfE ffectOfOverlay Appreciasion Reclassification On Pro fitOrLossForAssociates Abstract of effect of overlay approach reclassification on profit or loss for associates [abstract]
ifrs-full	DisclosureOfE ffext@f@derlay ApproxachaReclass AfficationOnPro of effect disclosure of disclosure of of overlay the effect of – Effective approach the overlay on first reclassification approach application of or loss for on profit associates or loss for [text block] associates.
ifrs-full	DisclosureOfE ffectOfOverlay ApprckashReclas sliftice titemOnPro fitOrLossForAssociatesLineItems of effect represent of overlay concepts approach included in a reclassification table. These

	on profit or loss for associates [line items]	concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	of effect of overlay approach	disclosing information related to	IFRS 4 39M – Effective on first
	reclassification on profit or loss for associates [table]	the effect of the overlay approach reclassification on profit or loss for associates.	application of IFRS 9
ifrs-full	Directorship Reclass of effect of overlay approach reclassification on profit	sificationOnPro	fitOrLossForJointVenturesAbstract
	 or loss for joint ventures [abstract]		
ifrs-full	Disclossible of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	disclosure of the effect of the overlay	fationsForJointVenturesExplanate IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DjuckoshRec clas of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	represent concepts included in a	fitOrLossForJointVenturesLineItem

associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfEffabtOfOverlayApprckashReclassStabatlohOnProfitionIoonsEorJointVenturesTable **IFRS 4 39M** of effect disclosing information – Effective of overlay approach related to on first reclassification the effect of application of IFRS 9 on profit the overlay or loss for approach reclassification joint ventures on profit or [table] loss for joint ventures. ifrs-full DisclosureOfEffectOfOverlayApproclassluReclasslificeatitemOsnProfitOrLossLineItems of effect represent of overlay concepts included in a approach reclassification table. These on profit or concepts loss [line are used items] to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfEffebtOfOverlayADisclassuReclassSibationOnProfitionDoessTable of effect disclosing **IFRS 4 39L** information e – Effective of overlay related to approach on first reclassification the effect of application of on profit or the overlay IFRS 9 loss [table] approach reclassification on profit or loss. ifrs-full DisclosureOfEffextsO6ChangesDiBahosutsOwneffshepInterestIn\$dbxibiauyeThatDoNotResultInLossC of effects disclosure of IFRS 12 18 of changes a schedule in parent's that shows ownership the effects of interest in any changes

		subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	in the parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent.	
ifrs-full	DisclosureOfEntplobleElenefit	s Bisplasatte ry of employee benefits [text block]	The entire disclosure for employee benefits.	disclosure: IAS 19 Scope
ifrs-full	DisclosureOfEnttetststMoplortable	e Digchesuts Expla of entity's operating segments [text block]	affatorentire disclosure for operating segments.	disclosure: IFRS 8 Disclosure
ifrs-full	DisclosureOfE vtextsl4lftek Repo	rfDigHosiadFofpl events after reporting period [text block]	afilatorytire disclosure for events after the reporting period.	disclosure: IAS 10 Disclosure
ifrs-full	DisclosureOfEvictenceSupport	in BRecipition of of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	description of the nature of	Adiscibility of the second sec

			entity has suffered a loss in either the current or preceding period in the tax		
			jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]; Deferred tax asset when utilisation is dependent on		
			future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates]		
ifrs-full	DisclosureOfExtpeantshelsitelyNatu	ur EHsqflænatery f expenses by nature [text block]	The disclosure of expenses by nature. [Refer: Expenses, by nature]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfExtpeantsdestekplana	atDisclosure of expenses [text block]	The disclosure of expenses.	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfExplorehimekAndE	Evaluation exploration and evaluation assets [text block]	s Hipelænaitæ ry disclosure for exploration and evaluation assets.	disclosure: IFRS 6 Disclosure	
ifrs-full	DisclosureOfExttenttOlfRelskExp		natesForHedgin disclosure	gRælktisonshipsDirectlyAffec IFRS 7.24H b	:ted

		risk exposure entity manages for hedging relationships directly affected by interest rate benchmark reform [text block]	of the extent of the risk exposure the entity manages for hedging relationships directly affected by the interest rate benchmark reform.	
ifrs-full	DisclosureOfExternalCreditEx	ploisurles:Abstrac of external credit grades [abstract]	t	
ifrs-full	DisclosureOfExttexn blGck ditEx	ploisurlessFuxplana of external credit grades [text block]	tohe disclosure of external credit grades. [Refer: External credit grades [member]]	example: IFRS 7 IG24 – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DisclosureOfExternalCreditEx	pDisorlessluineeIter of external credit grades [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated	
			with domain members defined in one or many axes of the table.	

ifrs-full	DisclosureOfF	atetAtndExplanat	iEx Waryadisolos	uFerefInformati	odFsortEsacteBusinessCombinat
ifrs-full	DisclosureOfF	atetAtndExplanat	i Ex Way Diso of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	uft@fInformatie explanation of the fact and the reason why the disclosure of information on revenues and profit (loss) of the acquiree since the acquisition date and the combined entity as though the acquisition date for all business combinations that occurred had been as of the beginning of the reporting period is impracticable. [Refer: Business combinations [member];	odEsateBusinessCombinat IFRS 3 B64 q
ifrs-full	DisclosureOfF	a teXahleM easur	eDisctEsuplanato of fair value measurement [text block]	Revenue] r[yhe entire disclosure for fair value measurement.	disclosure: IFRS 13 Disclosure
ifrs-full	DisclosureOfF	airValueMeasur	eDistriOstAcsets/ of fair value measurement of assets [abstract]	Abstract	
ifrs-full	DisclosureOfF	a teXtableM æasur	eDisc1OstAresetsI of fair value measurement of assets [text block]	Explanatory disclosure of the fair value measurement of assets.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfF	airValueMeasur	e DisctOstAre setsI of fair value	Lirielteitens represent	

		measurement of assets [line items]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFa iab aueMeasu	re DisulOstAs sets' of fair value measurement of assets [table]	Tablædule disclosing information related to the fair value measurement of assets.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasu	re DisselOstFre uity of fair value measurement of equity [abstract]	Abstract	
ifrs-full	DisclosureOfFa ieXahleMe asu	reDisselOstFrequity of fair value measurement of equity [text block]	disclosure of the fair value	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasu	reDissolOstInquity of fair value measurement of equity [line items]	Lineltetenss represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	

		η	
ifrs-full	[table]	Tablædule disclosing information related to the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasureDiscotOcturabilit of fair value measurement of liabilities [abstract]	iesAbstract	
ifrs-full	of liabilities	tiestexplanatory disclosure of the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	measurement of liabilities [line items]	tiEsherietteens represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	of liabilities [table]	ti Sefable le disclosing information related to the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	designated at fair value	disclosure of the fair value of investments in equity instruments that the	s Idessignatee lAsMeasuredAtFairValue IFRS 7 11A c

		income [text block]	designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]	
ifrs-full D	hsclosureOfFa	information	disclosure of	tidisAhdRacclassificationExplanatory IFRS 7 30 –
		carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	information about the extent of possible differences between the carrying amount and fair value of: (a) investments in equity instruments that do not have a quoted market price in an active market (or derivatives linked to such equity instruments) that are measured at cost because their fair value cannot be measured reliably; and (b) contracts containing a discretionary participation feature if the fair value of that feature	Expiry date 2021-01-01

	cannot be measured reliably.
ifrs-full	DisclosureOfFaieWahleOlfFinan Disibilitiesstumenents HXmelanatory common of fair value disclosure of practice: IAS of financial the fair value 110 e instruments of financial [text block] instruments. [Refer: Financial instruments, class [member]; At fair value [member]]
ifrs-full	DisclosureOfFairValueOfInvestDisntohuFequiftyInstrumentsDesignatedAsMeasuredAtFairValueThr
	fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]
ifrs-full	DisclosureOfFairValueOfInvestDisplosmFcpoffyIhstreattemtsDesignatedAsMeasuredAtFairValueThr
	fair value of investments represent concepts in equity included in a instruments table. These designated concepts at fair value are used through other to disclose comprehensive reportable income [line information items] associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfFatalyleueOfInvestibisniskuFcpoityISstreducentsDesigisatladAssMeasuredAtFairValueThrfair value ofdisclosingIFRS 7 11A cinvestmentsinformationin equityrelated to theinstrumentsfair value ofdesignatedinvestmentsat fair valuein equitythrough otherinstruments

			comprehensive income [table]	designated at fair value through other comprehensive income.	
ifrs-full	DisclosureOfF	airValueOfPlan/	Alsosts Ashisteracti fair value of plan assets [abstract]		
ifrs-full	DisclosureOfF	a te∛ahle©k tPlan⊿	ADistsExplanation fair value of plan assets [text block]	rffhe disclosure of the fair value of defined benefit plan assets. [Refer: Plan assets [member]; Defined benefit plans [member]]	disclosure: IAS 19 142
ifrs-full	DisclosureOfF	airValueOfPlan	A@istslb.inettoffns fair value of plan assets [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfF	a taV adueOfPlan⊿	ASistsTable of fair value of plan assets [table]	Schedule disclosing information related to the fair value of defined benefit plan assets.	disclosure: IAS 19 142
ifrs-full	DisclosureOfF	airValuesOfItem	DiselbAspace fair values of items used as deemed cost [abstract]	edCostAbstract	

ifrs-full	DisclosureOfFa	eXahles@fItemDiselbAsEeefi		
		fair values of		IFRS 1 30
		items used as	the fair values	
		deemed cost	used as	
		[text block]	deemed cost	
			in the entity's	
			opening IFRS	
			statement	
			of financial	
			position for items of	
			property,	
			plant and equipment,	
			investment	
			property or	
			intangible	
			assets. [Refer:	
			Property,	
			plant and	
			equipment;	
			Investment	
			property;	
			Intangible	
			assets	
			other than	
			goodwill]	
frs-full	DisclosureOfFa	rValuesOfItem DiselbAnDeenfi		5
		fair values of	represent	
		items used as	concepts	
		deemed cost	included in a	
		[line items]	table. These	
			concepts	
			are used	
			to disclose	
			reportable information	
			associated	
			with domain	
			members	
			defined in	
			one or many	
			axes of the	
			table.	
frs-full	DisclosureOfFa	abhduesOfItemDiselbAuDeofi	ne8ClosofTiatesle	disclosure:
		fair values of		IFRS 1 30
		items used as	information	
		deemed cost	related to the	
		[table]	fair values of	
			items used as	
			deemed cost	

			in the entity's first IFRS financial statements.		
ifrs-full	DisclosureOfFeteAntblood	amissi DikolosmeExpe of fee and commission income (expense) [text block]	ensubery disclosure of fee and commission income (expense). [Refer: Fee and commission income (expense)]	r common practice: IAS 1 10 e	_
ifrs-full	DisclosureOfFinenceCost	tExpla Datsofy sure of finance cost [text block]	The disclosure of finance cost. [Refer: Finance costs]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfFintextblock	meEx DissluExapl anate of finance income (cost) [text block]	toThe disclosure of finance income (cost). [Refer: Finance income (cost)]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfFintextcblocks	omeEx Discitosry e of finance income [text block]	The disclosure of finance income. [Refer: Finance income]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfFinancialAss	setsA bisado sure of financial assets [abstract]			
ifrs-full	DisclosureOfFinancialAss	setsA ffDisttldByrA mer of financial assets affected by amendments to IFRS 9 for prepayment features with negative	ndmentsToIFRS	9ForPrepaymen	itFeaturesWithNegat

		compensation [abstract]		
ifrs-full	DisclosureOfF intexatchalbAcksets.	A fibisteldByrA mer of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	disclosure of designation of financial assets as a result of the amendments to IFRS 9 for prepayment	WiscPospay :mentFeaturesWithNegat IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialAssets	A ffDisteddByrA mer of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	represent concepts included in a table. These concepts are used to disclose reportable	9ForPrepaymentFeaturesWithNegat
ifrs-full	DisclosureOfFi nable ialAssets	A fDisteldByA mer of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	disclosing information related to designation of financial assets as a result of the amendments	PfiscRospre ymentFeaturesWithNegat IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialAssets	At DateOfIme tial of financial assets at date of initial application	ApplicationOfIF	RS9Abstract

		of IFRS 9 [abstract]		
ifrs-full	DisclosureOfFinexacblb&s	tsetsAtDistelOffmetialA of financial assets at date of initial application of IFRS 9 [text block]	disclosure of financial assets at the	RS 7 421
ifrs-full	DisclosureOfFinancialAs	of financial assets at date of initial application of IFRS 9 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFi nahke ialAs	ssetsAt Dist<u>c</u>Ios1met ialA of financial assets at date of initial application of IFRS 9 [table]	philicatude OfIFI disclosing information related to financial assets at the date of initial application of IFRS 9.	R dSi9dTadshe re: IFRS 7 421
ifrs-full	DisclosureOfFintexnchibAs	setsEx plaohtsuy e of financial assets [text block]	The disclosure of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFintexatchalback	setsH dDdFchoFrad ingI of financial assets held for trading [text block]	Afflanatory disclosure of financial assets classified as held for trading. [Refer:	common practice: IAS 1 10 e

			Financial assets]	
ifrs-full	DisclosureOfFinancialAssetsI	in Dei Stelwsure of financial assets [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinahkeialAssetsT	a Dis closure of financial assets [table]	Schedule disclosing information related to financial assets.	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialAssetsT	haischeßitherPa of financial assets that are either past due or impaired [abstract]	stDueOrImpaire	dAbstract
ifrs-full	DisclosureOfFinexatchalb&ksetsT	hatschesitherPa of financial assets that are either past due or impaired [text block]	stDueOrImpaire disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]	dfisqlbanatory IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	DisclosureOfFinancialAssetsT	hatschesitherPa of financial assets that are either past due or impaired [line items]	stDne@telmpaire represent concepts included in a table. These concepts are used to disclose	dLineItems

	reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfF i nabk ialAssetsTh ai ArkeSitherPas SoheOuIe npaire d lfabke sure: of financial assets that are either past due or impaired [table] are either past due or impaired.
ifrs-full	DisclosureOfFinancialAssetsTo WisidosQue rlayApproachIsAppliedAbstract of financial assets to which overlay approach is applied [abstract]
ifrs-full	DisclosureOfF intextchible Intextchible AlperoachIsApp likidHaplanatory of financial disclosure IFRS 4 39L assets to of financial b – Effective which overlay assets to on first approach is which the application of applied [text overlay IFRS 9 block] applied. if RS 9
ifrs-full	DisclosureOfF inancialAssetsTo Wkikk@we rlayApproachIsAppliedForAssociatesAbstract of financial assets to which overlay approach is applied for associates [abstract]
ifrs-full	DisclosureOfF i maxtblb&ksetsTolWkib@wærlay of financial assets to which overlay approach is applied for associates [text block] associates. DisclosureOfF i maxtblb&ksetsTolWkib@wærlay disclosure IFRS 4 39M - Effective on first application of IFRS 9 associates Planatory IFRS 9

ifrs-full	DisclosureOfF	inancialAssetsT			liedForAssociatesLineItems
			of financial assets to which overlay approach is applied for associates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfF	i nable ialAssetsT	old which we read of financial assets to which overlay approach is applied for associates [table]		ldidHosAssociatesTable IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfF	inancialAssetsT	Misibuturerlay of financial assets to which overlay approach is applied for joint ventures [abstract]	ApproachIsApp	liedForJointVenturesAbstract
ifrs-full	DisclosureOfF	ntextchib&ksetsT	ollistic the two of financial assets to which overlay approach is applied for joint ventures [text block]	AiharoachIsApp disclosure of financial assets to which the overlay approach is applied for joint ventures.	ldidHoslointVenturesExplanatory IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfF	inancialAssetsT	ollistic the owner lay of financial assets to which overlay	represent concepts	liedForJointVenturesLineItems

approach is table. These applied for concepts joint ventures are used [line items] to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfFinankeialAssetsToWischerQueerlay/Sympache IFRS 4 39M of financial disclosing assets to information – Effective which overlay related to on first approach is the financial application of IFRS 9 applied for assets to joint ventures which the [table] overlay approach is applied for joint ventures. ifrs-full DisclosureOfFinancialAssetsToWsbibbowerlayAppeoiaehtsAppliedLineItems of financial represent assets to concepts which overlay included in a approach is table. These applied [line concepts items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfFinableialAssetsToWsidds@reerlay/SpheadelIsApplidesElastere: of financial disclosing **IFRS 4 39L** assets to information b – Effective which overlay related to on first approach the financial application of is applied assets to IFRS 9 [table] which the overlay

		appro applie	ed.
ifrs-full	DisclosureOfFinancia	alAssetsTr DistingedDof ingPerio transferred financial assets that	odWhichDoNotQualifyForDerecognitionAbstr
		are not derecognised in their entirety [abstract]	
ifrs-full	DisclosureOfFintexatch	transferred disclo financial transf assets that financial are not assets derecognised are not in their dereco entirety [text in the block] Entire [Refer Trans financia assets are not assets are not assets are not are not assets are not are not assets are not assets are not assets are not are not assets are not are not	cial s that ot cognised eir ety. ety. s that ot cognised eir ety
ifrs-full	DisclosureOfFinancia	transferred repres financial conce assets that include are not table. derecognised conce in their are us entirety [line to disc items] report inform associ with of memb define	epts ded in a . These epts sed aclose table mation iated domain bers ed in r many of the
ifrs-full	DisclosureOfFi nable ia	transferred disclo	mation ed to

		derecognised in their entirety [table]	financial assets that are not derecognised in their entirety.	
ifrs-full	DisclosureOfFinancialInstrum	eDis&lostnatet of detailed information about financial instruments [abstract]		
ifrs-full	DisclosureOfFinextchalHedstrum	eDisAtosirValue of financial instruments at fair value through profit or loss [text block]	disclosure of financial instruments	D clonssifo xplanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialInstrum	ebtisbloEypeOfIn of financial instruments by type of interest rate [abstract]	nterestRateAbst	ract
ifrs-full	DisclosureOfFintextchlUnkstrum	of financial instruments by type of interest rate [text block]	disclosure of financial instruments by type of interest rate. [Refer: Financial instruments, class [member]]	practice: IFRS 7 39
ifrs-full	DisclosureOfFinancialInstrum	efistBloEypeOfIn of financial instruments by type of	feinestRentesLines represent concepts included in a table. These	ltems

interest rate concepts [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfFinable all Instrume DisBloSupeOfIn Second Rate Table common of financial disclosing practice: information IFRS 7 39 instruments by type of related to interest rate financial instruments, [table] by type of interest rate. ifrs-full DisclosureOfF nextchillicktrumeDisidessignated ATFairValueThroughProfitOrLossExplanatory practice: IAS of financial disclosure 1 10 e instruments of financial designated instruments at fair value designated through profit at fair value or loss [text through block] profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]] ifrs-full DisclosureOfFinanchildektrumentistekoslanatory The entire disclosure: of financial disclosure IFRS 7 Scope instruments for financial [text block] instruments. ifrs-full DisclosureOfFinantchllicktrumeDisdklslFicerTradTibeExplanatorycommon of financial disclosure practice: IAS of financial instruments 1 10 e held for instruments trading [text classified block] as held for trading. [Refer: Financial instruments,

class [member]] ifrs-full DisclosureOfFinancialInstrumeDisclosureInstrumeDisclosureOfFinancialInstrumeDisclosureInstrumeDisclosu Line items of detailed represent information concepts about included in a financial table. These instruments concepts [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfFinableialInstrumeDisEabsere Schedule disclosure: of detailed IFRS 7 31, disclosing information information disclosure: about related to IFRS 77, financial details of disclosure: instruments financial **IFRS 7 35K** [table] instruments. ifrs-full DisclosureOfFinancialLiabilitieEAstracte of financial liabilities [abstract] ifrs-full DisclosureOfFinancialLiabilitieDAstflextudByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract] DisclosureOfFinextchllchabilitie5AstfteetudByAnTemeImentsToIFKIS2FonnPrepaymentFeaturesWithNe ifrs-full of financial disclosure of IFRS 9 7.2.34 liabilities designation of financial affected by amendments liabilities as to IFRS 9 for a result of the amendments prepayment to IFRS 9 for features with negative prepayment

compensation | features with [text block] negative compensation ifrs-full DisclosureOfFinancialLiabilitieEAstflextedByAnleindritentsToIFRS9ForPrepaymentFeaturesWithNe of financial represent liabilities concepts included in a affected by table. These amendments to IFRS 9 for concepts prepayment are used features with to disclose reportable negative compensation information [line items] associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfFinable alLiabilities Astressed ByAnSechenheters ToIF & Secon Prepayment Features With Ne of financial IFRS 9 7.2.34 disclosing liabilities information affected by related to amendments designation of financial to IFRS 9 for prepayment liabilities as features with a result of the amendments negative to IFRS 9 for compensation [table] prepayment features with negative compensation. ifrs-full DisclosureOfFinancialLiabilitieDAstDaseCetInitialApplicationOfIFRS9Abstract of financial liabilities at date of initial application of IFRS 9 [abstract] ifrs-full DisclosureOfFinantchllclabilitieEAstClaseCefInitialApplicationOfdlFRESSEixerlanatory of financial disclosure **IFRS 7 42I** liabilities at of financial date of initial liabilities application of at the date IFRS 9 [text of initial block] application of IFRS 9.

ifrs-full	DisclosureOfFinancialLiabiliti	e DAstDaseCe fInit	alAqepilierantsionO	fIFRS9LineIter
		of financial	represent	
		liabilities at	concepts	
		date of initial	included in a	
		application of	table. These	
		IFRS 9 [line	concepts	
		items]	are used	
]	to disclose	
			reportable	
			information	
			associated	
			with domain	
			members	
			defined in	
			one or many	
			axes of the	
			table.	
frs-full	DisclosureOfFinableialLiabiliti	e DAsteDaserCe fInit	as Appolute tion O	f dFRS9sTab le
		of financial	disclosing	IFRS 7 42I
		liabilities at	information	
		date of initial	related to	
		application	financial	
		of IFRS 9	liabilities	
		[table]	at the date	
			of initial	
			application of	
			IFRS 9.	
frs-full	DisclosureOfFintextchallicitabiliti	eSFschbanatory	The	disclosure:
ing run		of financial	disclosure	IFRS 7 7
		liabilities	of financial	11 100 / /
		[text block]	liabilities.	
		[lext block]	[Refer:	
			Financial	
			liabilities]	
frs-full	DisclosureOfFinentchaldchabiliti	eShibellobsorTradi		common
		of financial	disclosure	practice: IAS
		liabilities held	of financial	1 10 e
		for trading	liabilities	
		[text block]	classified	
			as held for	
			trading.	
			[Refer:	
			Financial	
			liabilities]	
frs-full	DisclosureOfFinancialLiabiliti	Elignedennes	Line items	
113-1 u 11		of financial	represent	
		liabilities	concepts	
		[line items]	included in a	
			table. These	
			concepts	1

are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfFinableialLiabilitieDTschlesure Schedule disclosure: of financial IFRS 77 disclosing liabilities information related to [table] financial liabilities. ifrs-full DisclosureOfFinentchlRckskManDischentFexpfanThery common financial risk disclosure of practice: IAS management the entity's 1 10 e [text block] financial risk management practices and policies. ifrs-full DisclosureOfFitstAtibleAldoptionEscalasuatery The entire disclosure: of first-time disclosure for IFRS 1 adoption [text the entity's Presentation block] first-time and adoption of Disclosure International Financial Reporting Standards. ifrs-full DisclosureOfFotens@lfocknding@ffstrlostumedEntifye.ndTheirWeigstatendalverageLifeExplanatory of forms of disclosure IFRS 12 funding of of the forms B26 g structured of funding (for example, entity and their commercial weightedpaper or average life medium-[text block] term notes) of structured entities and their weightedaverage life. ifrs-full DisclosureOfGetextalloweltAdminDistratisterExpenselfexplanatory common general and disclosure of practice: IAS administrative general and 1 10 e

		expense [text block]	administrative expenses. [Refer: Administrative expenses]	
ifrs-full	DisclosureOfGeneralHoelegeAc	cDistilngFxplan general hedge accounting [text block]	aforeyentire disclosure for general hedge accounting.	disclosure: IFRS 7 Hedge accounting
ifrs-full	DisclosureOfG enetablo£k rmat	DisblostFinanc of general information about financial statements [text block]	ial BeacentientsEx disclosure for general information about financial statements.	plinchostyre: IAS 1 51
ifrs-full	DisclosureOfGeographicalAre	a DAstesttract e of geographical areas [abstract]		
ifrs-full	DisclosureOfG eogtaplbida lAre	aElisqlianatoof geographical areas [text block]	The disclosure of geographical information.	disclosure: IFRS 8 33
ifrs-full	DisclosureOfGeographicalAre	a Elisnedserne sof geographical areas [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfG eagta phicalAre	a Dfable sure of geographical areas [table]	Schedule disclosing information related to geographical areas.	disclosure: IFRS 8 33

· 0 0 11		A T	
ifrs-full	DisclosureOfG ding@bmck ernExp Disatos going c [text bl	oncern disclosure of	common practice: IAS 1 10 e
ifrs-full	DisclosureOfG dextwildEk planatDisclos goodwi block]		common practice: IAS 1 10 e
ifrs-full	DisclosureOfG dextwillNotAllo datadan of good not allo to cash- generat unit	will explanation cated of the reasons why a	IAS 36 133
ifrs-full	DisclosureOfGdvætnbhædtGrantEEscellæ governi grants [block]	ment disclosure for	disclosure: IAS 20 Disclosure
ifrs-full	DisclosureOfHedgeAccountingAbsthas of detai informa about h [abstrac	led ation edges	
ifrs-full	DisclosureOfHetelgeAlcockuntingDisplays of hedg accounting [text bl	e disclosure ting of hedge	disclosure: IFRS 7 22 – Expiry date 2021-01-01

ifrs-full	DisclosureOfHedgeAccountingDiselosme of detailed information about hedges [line items] table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfHetdbleAccountingDistersure of detailed information about hedges [table] Schedule disclosing information related to details of hedges. disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	DisclosureOfH develtible & gatised loseneests In SFinilar Entities Ediple loseneests IFRS 12 B3 aggregated of how interests the entity in similar aggregated entities [text block] in similar entities.
ifrs-full	DisclosureOfH tpstiblidationary RepchrisingExp[afdtois ntire disclosure: hyperinflationary isclosure IAS 29 reporting [text block] reporting in hyperinflationary economies.
ifrs-full	DisclosureOfImpairmentLossAbdRetosuselOffImpairmentLossAbstract impairment loss and reversal of impairment loss [abstract]
ifrs-full	DisclosureOfIntexit blextLossADdRdosuselOfInfipairmentLossEdistanatory impairment disclosure of IAS 36 126 loss and impairment reversal of loss and the impairment reversal of loss [text impairment block] loss. [Refer:

Impairment loss; Reversal of impairment loss] ifrs-full DisclosureOfImpairmentLossADdschosusalOffInhpairmentsLossLineItems impairment represent loss and concepts reversal of included in a table. These impairment loss [line concepts items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfImtabilementLossADdschosuselOffInSignicthetetLossTablelosure: impairment disclosing IAS 36 126 loss and information reversal of related to impairment impairment loss [table] loss and the reversal of impairment loss. ifrs-full DisclosureOfImpairmentLossR DisghisedOureversedAbstract impairment loss recognised or reversed for cashgenerating unit [abstract] ifrs-full DisclosureOfImpairmentLossR ExisghisedOur eventsed Items Items impairment represent loss concepts included in a recognised or reversed table. These for cashconcepts generating are used to disclose unit [line items] reportable information associated with domain members

defined in one or many axes of the table. ifrs-full DisclosureOfImatolismentLossRedisghisudeOvReversedifable disclosure: disclosing IAS 36 130 d impairment information loss ii recognised related to impairment or reversed for cashloss generating recognised unit [table] or reversed for a cashgenerating unit. ifrs-full DisclosureOfImtexitrblectOfAssedistctosanetofy The entire disclosure: impairment disclosure **IAS 36** of assets [text for the Disclosure block] impairment of assets. ifrs-full DisclosureOfIncomteTasExplanatistylosure of The entire disclosure: IAS 12 income tax disclosure for [text block] income taxes. Disclosure DisclosureOfIndexectbMeksuremBitclffsameValueOffeoodsOrServdicesRepetivedOtherEquityInstrumer ifrs-full of indirect disclosure of IFRS 2 47 b measurement information of fair value about of goods indirect, by or services reference to received, the fair value other equity of the equity instruments instruments granted granted, during period measurement [text block] of the fair value of goods or services received as consideration

> for the entity's other equity instruments (ie other than share options).

DisclosureOfIndersedbMerksurementsCliffsameValueObeoodsOrServdesssRsscreivedSharebasedPaymentA

measurement information

disclosure of

IFRS 2 47 c

of indirect

Status: This is the original version (as it was originally adopted).

ifrs-full

			of fair value of goods or services received, share-based payment arrangements modified during period [text block]	about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's equity instruments in share-based payment arrangements that were modified.	
ifrs-full	DisclosureOfIr	1deretchMeksuren	n DisOffSain Value of indirect	DheoodsOrSer disclosure of	vdixxsRsueeivedShareOptionsGranted IFRS 2 47 a
ifrs-full	DisclosureOffr	IformationAbou	measurement of fair value of goods or services received, share options granted during period [text block]	information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's share options.	
1115-1011	DisclosureOff	normationAdou	information	in i oraiereguli	anonAustrau
			about activities subject to rate regulation [abstract]		
ifrs-full	DisclosureOfIr	f exnbtick Abou	t AisteliotiusSub je information	cfffioRateRegula disclosure of	a tisseExspla enatory IFRS 14

		about activities subject to rate regulation [text block]	information about activities subject to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/ or approval by a rate regulator.	Explanation of activities subject to rate regulation
ifrs-full	DisclosureOfInformationAbou		-	ationLineItems
ifrs-full	DisclosureOfInfahirationAbou	information about activities subject to rate regulation [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	attise loshire.
itrs-full	DisclosureOfInitatricationAbou	it ActevotuesSob	0	atinso loshire: IFRS 14
		about activities subject to rate regulation [table]	disclosing information related to activities subject to rate regulation.	Explanation of activities subject to rate regulation
ifrs-full	DisclosureOfInformationAbou	t AgricoltureadF readfreadfreadfreadfreadfreadfreadfreadf	oduceAbstract	

		produce [abstract]			
ifrs-full	DisclosureOfIn formation Ab		- Minee Explanate	rdicelosure.	
		information about agricultural produce [text block]	disclosure of information about agricultural produce. Agricultural produce is the harvested produce of the entity's biological assets. [Refer: Biological assets]	IAS 41 46 b ii	
ifrs-full	DisclosureOfInformationAb			اد	
		information about agricultural produce [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfIn fableationAb			disclosure:	
		information about agricultural produce [table]	disclosing information related to agricultural produce.	IAS 41 46 b ii	
ifrs-full	DisclosureOfInformationAb	out Prischosts Redo	enisedInRelatio	nToRegulatoryDeferral	AccountI
		information about amounts recognised in relation to regulatory deferral account			

		balances [abstract]		
ifrs-full	DisclosureOfIn fextbaltwakAbo	ut AisclostsReef o information about amounts recognised in relation to regulatory deferral account balances [text block]	gilikedInRelatio disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	disklegulætoryDeferralAccountBala IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfInformationAbo	ut AisclostsRect on information about amounts recognised in relation to regulatory deferral account balances [line items]	histed lteRes latio represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	n ToRegulatoryDeferralAccountBala
ifrs-full	DisclosureOfIn fabile ationAbo	ut Paischosts R eafor information about amounts recognised in relation to regulatory deferral account balances [table]	biskedIn Relatio disclosing information related to amounts recognised in relation to regulatory deferral account balances.	n Tisklegsukat oryDeferralAccountBalar IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfInformationAbo	ut Aisclosts Elof t information about amounts	AffectedStateme	ntOfComprehensiveIncomeAsResul

			that affected statement of comprehensive income as result of hedge accounting [abstract]		
ifrs-full			information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	disclosure of information about amounts that affected the statement of comprehensive income as a result of hedge accounting.	
ifrs-full			information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ntOfComprehensiveIncomeAsResul
ifrs-full	DisclosureOfIn	f ahk ationAbou	tPrisclosts Float A information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	disclosing information related to amounts that affected the	nd@36@xxmparehensiveIncomeAsResul IFRS 7 24C
ifrs-full	DisclosureOfIn	formationAbou	tDistribution		sAbstract

ifrs-full	DisclosureOfI	n fermhtimik Abou	about consolidated structured entities [abstract] ttDistslolsidated St	trībaredEntitie	s Hisolansatior v
			information about consolidated structured entities [text block]	disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	DisclosureOfIr	nformationAbou		triuintenitedifinstitie	\$LineItems
			information about consolidated structured entities [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIr	n fahi tationAbou	t Disclobulated St information about consolidated structured entities [table]	tiSicherholEntities disclosing information related to consolidated structured entities.	Statule osure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	DisclosureOfIr	IformationAbou	tDisclioExposition information about credit exposures designated as measured	esDesignatedAs	sMeasuredAtFairValueThroughProfi

	at fair value through profit or loss [abstract]		
ifrs-full	tDisclioExposition information about credit exposures designated as measured at fair value through profit or loss [text block]	disclosure of information about credit exposures designated as measured	MisaslosentextFairValueThroughProfit IFRS 7 24G
ifrs-full	tDisclioExposition information about credit exposures designated as measured at fair value through profit or loss [line items]	represent concepts included in a table. These concepts are used	sMeasuredAtFairValueThroughProfit
ifrs-full	tDisclioExposition information about credit exposures designated as measured at fair value through profit or loss [table]	disclosing information related to credit exposures designated	MissedosectlettFairValueThroughProfit IFRS 7 24G
ifrs-full	tDisclioRusk Tolfar information about credit risk that arises from contracts within scope	tArisesFromCo	ntractsWithinScopeOfIFRS17Abstra

		of IFRS 17	I	1
		[abstract]		
ifrs-full	DisclosureOfIn fextphtionkAt		at Athis esFromCo	ntlisctkolouithinScopeOfIFRS17Expla
1113-1411		information about credit risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of information about credit risk that arises from contracts within the scope of IFRS 17.	IFRS 17 131 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAt	out Oieclid Ruse Th	at A inse idem s Co	ntractsWithinScopeOfIFRS17LineIt
		information about credit risk that arises from contracts within scope of IFRS 17 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn fable ationAt			ntfisctkowithinScopeOfIFRS17Table
		information about credit risk that arises from contracts within scope of IFRS 17 [table]	disclosing information related to credit risk that arises from contracts within the scope of IFRS 17.	IFRS 17 131 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAt		itPlansAbstract	
		information about defined benefit plans [abstract]		
ifrs-full	DisclosureOfIn formationkAt			common
		information about employees [text block]	disclosure of information about employees.	practice: IAS 1 10 e

ifrs-full	DisclosureOfIn formation Abo			ides: the state of
		information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark reform [text block]	disclosure of information about the entity's hedging relationships that are directly affected by the uncertainty arising from interest rate benchmark reform.	IFRS 7.24H
ifrs-full	DisclosureOfInformationAbo		gnitionOfContra	actualServiceMarginInProfitOrLoss.
		information about expected recognition of contractual service margin in profit or loss [abstract]		
ifrs-full	DisclosureOfIn formbionkAbo	ut DisputoteadR cofo information about expected recognition of contractual service margin in profit or loss [text block]	disclosure of information about the expected recognition of the contractual service margin in profit or loss. [Refer: Contractual service margin [member]]	adisallSsuviceMarginInProfitOrLoss IFRS 17 109 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAbo	ut DisputotadR exfo information about expected recognition of contractual service margin in	ghittieri@ffi3ontra represent concepts included in a table. These concepts are used to disclose reportable	actualServiceMarginInProfitOrLoss

		profit or loss [line items]	information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn	tDispedotadR cofog information about expected recognition of contractual service margin in profit or loss [table]	gSithenOliContra disclosing information related to the expected recognition of the contractual service margin in profit or loss.	adisall&striceMarginInProfitOrLossT IFRS 17 109 – Effective 2021-01-01
ifrs-full		information about interests in structured entity [text block]	cthedEntityExp disclosure of qualitative and quantitative information about the entity's interests in structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed.	IFRS 12 26
ifrs-full	DisclosureOfIn	tRiscManagethe information about key management personnel [text block]	enterfaction disclosure of information about key management personnel. [Refer: Key management personnel	practice: IAS 1 10 e

of entity or parent [member]] ifrs-full DisclosureOfIn formationkAboutDigaldstyrArrangEmeentsGuaranteraOmOeherCommitmentsWithThird information disclosure of IFRS 12 B26 about information e liquidity about arrangements, liquidity guarantees arrangements, or other guarantees commitments or other with third commitments parties that with third may affect parties that fair value may affect the fair value or risk of interests in or risk of structured the entity's entities [text interests in block] structured entities. [Refer: Guarantees [member]] ifrs-full DisclosureOfIn fextbationkAbout Mistiloisy Profile OhDefined Benefit Abdigation Explanatory IAS 19 147 c information disclosure of about information maturity about the profile of maturity defined profile of benefit a defined obligation benefit [text block] obligation. This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of

	the benefit payments. [Refer: Defined benefit obligation, at present value]
ifrs-full	DisclosureOfIn formationkAbout MistilosksHepatits AlikeAssumption disseddFuneAllocatingTransactionPrice information disclosure of information c about information about the inputs and methods, assumptions allocating used for assumptions allocating transaction price [text transaction block] price in contracts with customers.
ifrs-full	DisclosureOfIn fextbluekAbout Distilosistants AihdeAssumption discedsioneAssessingWhetherEstimat information disclosure of about information b about information b methods, about the inputs and methods, assumptions inputs and used for assumptions assessing used for whether assessing estimate whether an of variable estimate consideration of variable is constrained [text block] is constrained.
ifrs-full	DisclosureOfIn formation disclosure of about IFRS 15 126 about information about the inputs and methods, assumptions a used for assumptions determining used for transaction price [text the block] transaction price [text price in contracts with customers. contracts with customers. contracts with customers.

DisclosureOfInformationAbo	information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	disclosure of information about the methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations in contracts with customers.	IFRS 15 126 d
DisclosureOfInformationAbo	information	achForAssociate	esAbstract
	information		
	approach for associates [abstract]		
DisclosureOfIn femnationkAbo			
	information about overlay approach for associates [text block]	disclosure of information about the overlay approach for associates.	IFRS 4 39M – Effective on first application of IFRS 9
DisclosureOfInformationAbout	utDiserllasuteppfo:	a thifiontesno ciate	esLineItems
	information about overlay approach for associates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
DisclosureOfIn fable ationAbor	information about overlay	disclosing information	e sifable sure: IFRS 4 39M – Effective on first
Ē	PisclosureOfIn fahle ationAbo	DisclosureOfIn fabricationAbou tDiscillasuteppto information	approach for associates included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. DisclosureOfIn fabreationAbout DiscillasyAppfoa SteFierdAtesociated disclosing information about overlay information about overlay

		associates [table]	the overlay approach for associates.	application of IFRS 9
ifrs-full	DisclosureOfInformationAbou	tDiscillagutopfor information about overlay approach for joint ventures [abstract]	achForJointVen	turesAbstract
ifrs-full	DisclosureOfIn formationkAbou	tDiscillagutopfor information about overlay approach for joint ventures [text block]	adiffeorJointVent disclosure of information about the overlay approach for joint ventures.	utiss: footplate atory IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAbou	tDiscillagutopifor information about overlay approach for joint ventures [line items]	atlifieitleins Vent represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	turesLineItems
ifrs-full	DisclosureOfIn fabit ationAbou	tDiscillagutopfor information about overlay approach for joint ventures [table]	a StrifiedIdintVent disclosing information related to the overlay approach for joint ventures.	udisseTablee: IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAbou	tDischostary 6fe information about temporary exemption from IFRS 9 for associates [abstract]	mptionFromIFF	89ForAssociatesAbstrac

ifrs-full	DisclosureOfI	feranation kAbou	tDeschonary 6ke		SPEctorAusso ciatesExplanatory
			information	disclosure	IFRS 4 39J –
			about	information	Expiry date
			temporary	about the	2021-01-01
			exemption	temporary	
			from IFRS 9	exemption	
			for associates	from IFRS 9	
			[text block]	for associates.	
ifrs-full	DisclosureOfI	nformationAbou		nhpitionteromIFF	S9ForAssociatesLineItems
			information	represent	
			about	concepts	
			temporary	included in a	
			exemption	table. These	
			from IFRS 9	concepts	
			for associates	are used	
			[line items]	to disclose	
				reportable	
				information	
				associated	
				with domain	
				members	
				defined in	
				one or many	
				axes of the	
				table.	
ifrs-full	DisclosureOfI	fableationAbou			ByEctorAusso ciatesTable
			information	disclosing	IFRS 4 39J –
			about	information	Expiry date
			temporary	related to the	2021-01-01
			exemption	temporary	
			from IFRS 9	exemption	
			for associates	from IFRS 9	
			[table]	for associates.	
ifrs-full	DisclosureOfI	formationAbou		mptionFromIFF	S9ForJointVenturesAbstract
			information		
			about		
			temporary		
			exemption		
			from IFRS		
			9 for joint		
			ventures		
			[abstract]		
ifrs-full	DisclosureOfI	f erination kAbou			Beschostain t Ventures Explanatory
ifrs-full			information	disclosure of	IFRS 4 39J –
ifrs-full					
ifrs-full			about	information	Expiry date
ifrs-full			temporary	about the	2021-01-01
ifrs-full			temporary exemption	about the temporary	
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	ventures [text9 for jointblock]ventures.
ifrs-full	DisclosureOfIn formationAbout Discharary Bfe hiptiontErosnIFR S9ForJointVenturesLineItems information represent about concepts temporary included in a exemption table. These from IFRS concepts 9 for joint are used ventures [line to disclose items] reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfIn fabreationAbout IDiscriptorary 65c information disclosing IFRS 4 39J – about information Expiry date 2021-01-01 exemption temporary from IFRS exemption 9 for joint from IFRS ventures 9 for joint [table] ventures.
ifrs-full	DisclosureOfIn formationAbout DisclosureCofn ditionsOfHedgingInstrumentsAndHowTheyAffectFi information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]
ifrs-full	DisclosureOfIn formationkAbou information about terms and of hedging and how they affect future and how cash flows [text block] future cash flows. [Refer:

Hedging instruments [member]] ifrs-full DisclosureOfInformationAbout DisclosureConditions @fheedgingInstrumentsAndHowTheyAffectF information represent concepts about terms and included in a conditions table. These of hedging concepts instruments are used and how they to disclose affect future reportable cash flows information [line items] associated with domain members defined in one or many axes of the table. DisclosureOfIn fableationAbout DisclosureCondStonesOfHedgingIssskosurentsAndHowTheyAffectF ifrs-full **IFRS 7 23A** information disclosing about information related to the terms and terms and conditions conditions of hedging instruments of hedging and how they instruments and how they affect future cash flows affect future [table] cash flows. DisclosureOfInformationAboutDisconsolidafedStructuredEntitiesControlledByInvestmentEntityAl ifrs-full information about unconsolidated structured entities controlled by investment entity [abstract] ifrs-full DisclosureOfIn formation About Disclosofed a fed Strectured Entities Chornocked By Investment Entity Ex information disclosure of **IFRS 12 19F** information about unconsolidated about structured unconsolidated structured entities controlled by entities investment controlled by entity [text an investment block] entity. [Refer:

			Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]	d.
ifrs-full	DisclosureOfInformationAbou	utDirectonsolidated information about unconsolidated structured entities controlled by investment entity [line items]	represent concepts	tiesControlledByInvestmentEntityLi
ifrs-full	DisclosureOfInfabileationAbou	utDiscolors of idea feat information about unconsolidated structured entities controlled by investment entity [table]	disclosing information	tidis:ClostnodledByInvestmentEntityTa IFRS 12 19F
ifrs-full	DisclosureOfInformationAbou	utDiscological information about unconsolidated subsidiaries [abstract]		stract
ifrs-full	DisclosureOfIn formationkAbou	utDisconsolidated information about unconsolidated subsidiaries [text block]	disclosure of information	IFRS 12 19B

Subsidiaries [member]] ifrs-full DisclosureOfInformationAboutDisconsoledafedBirbsideaniesLineItems information represent about concepts unconsolidated included in a subsidiaries table. These [line items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfIn fable ationAbout Disconsolidated Substituteries Table sclosure: information IFRS 12 19B disclosing about information unconsolidated related to subsidiaries unconsolidated [table] subsidiaries. ifrs-full DisclosureOfInformationForEachistatosrindIofpairmentLossRecognisedOrReversedForIndividualAs information for impairment loss recognised or reversed for individual asset or cashgenerating unit [abstract] ifrs-full DisclosureOfInformationkForEactiveConstructionalInformation Construction DisclosureOfInformation Disclosure Construction disclosure of IAS 36 130 information for information for an impairment individual loss recognised asset, or reversed including for individual goodwill, asset or cashor a cashgenerating generating unit [text unit, for block] which an impairment loss has been recognised

			or reversed. [Refer: Goodwill; Impairment loss; Reversal of impairment loss; Cash- generating units [member]]	
ifrs-full				ognisedOrReversedForIndividualAs
	f in le r c f f a g u	for impairment loss recognised or reversed for individual asset or cash- generating unit [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full				ogisisostoeReversedForIndividualAs
	f in le r c f a g u	for impairment loss recognised or reversed for individual asset or cash- generating unit [table]	disclosing information related to an individual asset or a cash- generating unit, for which an impairment loss has been recognised or reversed.	IAS 36 130
ifrs-full	i	Discluzed Arses of O information for cash-	Cashgenerating	UnitWithSignificantAmountOfGoo
	u	generating units [abstract]		
ifrs-full				UisitlWsithSignificantAmountOfGoo
	f	information for cash- generating	disclosure of information for cash-	IAS 36 134

		lock]	generating units. [Refer: Cash- generating units [member]]	
ifrs-full	inf for get un	aformation in or cash- contracting in nits [line in ems] contracting in ints [line in ems] contracting in ints [line in ints [line in ints [line in ints [line in ints [line in ints [line in the second in the second in ints [line in the second in the seco	Cinshigtemes ating represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	3UnitWithSignificantAmountOfGoo
ifrs-full	inf for get	nformation or cash- enerating n nits [table] 1	Sashguh erating disclosing information related to cash- generating units.	UisitWithS ignificantAmountOfGoo IAS 36 134
ifrs-full	inf suit to rec of det for me to in of po ass	afformationaufficientiio permitso conciliationjf classesiieterminedaor fair valueaor fair valueao line itemsiia statementaf financialtf ssets [textslock]a	Conc iliationOf disclosure of information sufficient to permit the reconciliation of classes of assets determined for fair value measurement to the line items in the statement of financial position.	CdasselssDorterminedForFairValueMea IFRS 13 94
ifrs-full	inf sui to	afficient is permit	Cone ciliationOf disclosure of information sufficient to permit the	Ciliasekssi DorterminedForFairValueMea IFRS 13 94

		d fc m tc in o p e c o in [t	determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]	reconciliation of classes of the entity's own equity instruments determined for fair value measurement to the line items in the statement of financial position.	
ifrs-full	DisclosureOfInfer				ClassesDeterminedForFairValueMea
		ir su to re o d fo fo ir to j p li [t	information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	disclosure of information sufficient to permit the reconciliation of classes of liabilities determined for fair value measurement to the line items in the statement of financial position.	IFRS 13 94
ifrs-full	DisclosureOfInfer				aditseTofuræluateChangesInLiabilities
		th u ffi st tc c li li a ffi a	that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non- cash changes. [Refer: Liabilities arising from	IAS 7 44A

	financing activities]
ifrs-full	DisclosureOfInitialApplication OfiStansland sOrInterpretationsAbstract of initial application of standards or interpretations
	[abstract]
ifrs-full	DisclosureOfInitialApplication OfSciosland sOrThimpittationsLineItems of initial application of standards or interpretations [line items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfIn itablApplication OffScinstandsOr StelpdettationsTableclosure: of initial disclosing IAS 8 28 application of standards or related to interpretations the initial [table] application of standards or interpretations.
ifrs-full	DisclosureOfIn putsToMethods UbisdItisMfeasureContractsWithinScopeOfIFRS17Abstract of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]
ifrs-full	DisclosureOfIn perts TobMtkthods DisclicaMreasure ChertractsWith in Scolps OffFRS17Explanatory of inputs to disclosure of IFRS 17 117 methods used the inputs to a – Effective to measure the methods 2021-01-01 within scope measure of IFRS 17 contracts [text block] within the

scope of

earnings per share because they are

IFRS 17. ifrs-full DisclosureOfInputsToMethods Wisd Tost feasure Constituents Within ScopeOfIFRS17LineItems of inputs to represent methods used concepts included in a to measure contracts table. These within scope concepts of IFRS 17 are used to disclose [line items] reportable information associated with domain members defined in one or many axes of the table. DisclosureOfInpatheToMethods Disdics Wreasure Schedadts With mescips Of HFRS17 Table ifrs-full disclosing IFRS 17 117 of inputs to methods used information a – Effective to measure related to the 2021-01-01 inputs to the contracts within scope methods used of IFRS 17 to measure [table] contracts within the scope of IFRS 17. ifrs-full DisclosureOfInstantmentsWithPotestriabFiotureDillhteiveEffectNotdiscllosedenCalculationOfDilutedEa description of | IAS 33 70 c of instruments instruments with potential (including future dilutive contingently effect not issuable included in shares) calculation that could of diluted potentially earnings per dilute basic share earnings per share in the future, but were not included in the calculation of diluted

			antidilutive for the period(s) presented.	
ifrs-full	DisclosureOfInstarathdeC	ontractEExclosurateory of insurance contracts [text block]	The entire disclosure for insurance contracts.	disclosure: IFRS 17 Disclosure – Effective 2021-01-01, disclosure: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfInsuxandePa	emiun Risekmur Expla	af ähe ry disclosure	common practice: IAS
		premium	of insurance	1 10 e
		revenue [text block]	premium revenue.	
			[Refer: Revenue]	
ifrs-full	DisclosureOfInstantdoR	iskExp Daisatosy are of insurance risk	The disclosure	disclosure: IFRS 4 39 c
		[text block]	of risk, other than financial risk, transferred from the holder of an insurance contract to the issuer.	– Expiry date 2021-01-01
ifrs-full	DisclosureOfIntangibleA	ssets ADistrato sure of detailed		
		information about intangible assets [abstract]		
ifrs-full	DisclosureOfIntaxgible&			common
		of intangible assets and goodwill [text block]	disclosure of intangible assets and goodwill. [Refer: Intangible assets and goodwill]	practice: IAS 1 10 e

ifrs-full	DisclosureOfIntterxgibllee4kssets	E kpischasory of intangible assets [text block]	The entire disclosure for intangible assets.	disclosure: IAS 38 Disclosure
ifrs-full	DisclosureOfIntangibleAssets	Disktonsure of detailed information about intangible assets [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssets	MateclokToEntity of intangible assets material to entity [abstract]	yAbstract	
ifrs-full	DisclosureOfIn ttærxgibilæ ekssets	MateclokToEntity of intangible assets material to entity [text block]	yExplanatory disclosure of intangible assets that are material to the entity. [Refer: Intangible assets material to entity]	disclosure: IAS 38 122 b
ifrs-full	DisclosureOfIntangibleAssets	MatsclobToEntity of intangible assets material to entity [line items]	vLinelitemss represent concepts included in a table. These concepts are used to disclose reportable information associated with domain	

members defined in one or many axes of the table. DisclosureOfInttanbgebleAssets MatschakTurEntity Sahedule ifrs-full disclosure: of intangible disclosing IAS 38 122 b assets information related to material to entity [table] intangible assets that are material to the entity. ifrs-full DisclosureOfInttanbgebleAssetsTabiseclosure Schedule disclosure: of detailed disclosing IAS 38 118 information information about related to intangible details of assets [table] intangible assets. ifrs-full DisclosureOfIntangibleAssets WithshidstfineiteUsefulLifeAbstract of intangible assets with indefinite useful life [abstract] ifrs-full DisclosureOfIn taxgibleckssets WDischolatine iteUsEfielLifeExplanationslosure: of intangible disclosure IAS 38 122 a assets with of intangible indefinite assets with useful life an indefinite [text block] useful life. [Refer: Intangible assets with indefinite useful life] ifrs-full DisclosureOfIntangibleAssets With the transition of the second se of intangible represent assets with concepts indefinite included in a useful life table. These [line items] concepts are used to disclose reportable information associated with domain members

defined in one or many axes of the table. ifrs-full DisclosureOfInttabgebleAssets WDilsEndsufreiteUsSfihleditieTable disclosure: of intangible disclosing IAS 38 122 a assets with information indefinite related to useful life intangible [table] assets with an indefinite useful life. ifrs-full DisclosureOfIntteretsbExclenseExplacktsurve The common of interest disclosure practice: IAS 1 10 e expense [text of interest block] expense. [Refer: Interest expense] ifrs-full DisclosureOfInteretstlocodmeExpersedEsuptanatorFhe common of interest disclosure practice: IAS of interest 1 10 e income income and (expense) [text block] expense. [Refer: Interest income (expense)] ifrs-full DisclosureOfInterestlocodmeExpDasatosovre The common disclosure practice: IAS of interest income [text of interest 1 10 e block] income. [Refer: Interest income] ifrs-full DisclosureOfIntteretsblockndsExplanatouve The entire disclosure: **IFRIC 5** of interest in disclosure for funds [text the entity's Consensus block] interest in decommissioning, restoration and environmental rehabilitation funds. ifrs-full DisclosureOfIntteretstslbrckssociatestslbrckssocia disclosure: of interests disclosure of IFRS 12 2 b ii in associates interests in [text block] associates. [Refer:

	Associates [member]]
ifrs-full	DisclosureOfIn tteretsbslbr:lointA rf2isgensentsExplBihatory disclosure in joint arrangements [text block] A joint arrangement is an arrangement of which two or more parties have joint control.
ifrs-full	DisclosureOfIntteretsblbn@therEnDitsekEsuptantitoType entire interests in other entities [text block] other entities. disclosure for other entities.
ifrs-full	DisclosureOfIn tteretsbilinStubsid ibriesExsphenator JThe disclosure interests in disclosure of subsidiaries [text block] [text block] [Refer: Subsidiaries [member]]
ifrs-full	DisclosureOfIn texetsblbdUncon sDislatesd8troofturFilEntitiesExpl adiatdopsure: interests in disclosure IFRS 12 2 b interests in unconsolidated of interests iii istructured entities [text block] that are not controlled by the entity (unconsolidated structured entities). [Refer: Unconsolidated structured entities] [Refer: Unconsolidated structured entities]
ifrs-full	DisclosureOfIntterithHindancialREpisctiosgExplan atbeyentire of interim financial reporting [text block] disclosure: disclosure financial reporting. disclosure: IAS 34 Content of an interim financial report
ifrs-full	DisclosureOfInternalCreditExp Disclosubs tract of internal

		credit grades [abstract]		
ifrs-full	DisclosureOfIn tterxtabCoreklitEx	DiscloExplatia internal credit grades [text block]	oFue disclosure of internal credit grades. [Refer: Internal credit grades [member]]	example: IFRS 7 IG25 – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DisclosureOfInternalCreditEx	Discience of the second	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn ttabla lCreditEx	Discus Tableof internal credit grades [table]	Schedule disclosing information related to internal credit grades.	example: IFRS 7 IG25 – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DisclosureOfIn vexitorlios Expla	n Dtiscy losure of inventories [text block]	The entire disclosure for inventories.	disclosure: IAS 2 Disclosure
ifrs-full	DisclosureOfIn text:hkotk Ontra	dDiskalakulitticesEx investment contracts liabilities [text block]	filheatory disclosure of investment contracts liabilities. [Refer: Investment contracts liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfIn vest/hkot/E ntitie	Displonatory f investment	The disclosure of investment	disclosure: IFRS 12

			entities [text block]	entities. An investment entity is an entity that: (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services; (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and (c) measures and evaluates the performance of substantially all of its investments on a fair value basis.	Investment entity status
ifrs-full	DisclosureOfIr	westmentProper	to Asbitosante of detailed information about investment property [abstract]		
ifrs-full	DisclosureOfIr	vextiblemtProper	tDEschlanatory investment property [text block]	The entire disclosure for investment property.	disclosure: IAS 40 Disclosure
ifrs-full	DisclosureOfIr	ivestmentProper	t Disclotteres of detailed	Line items represent	

		information about investment property [line items]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn tæste nentProper	()Tablesure of detailed information about investment property [table]	Schedule disclosing information related to details of investment property.	disclosure: IAS 40 32A
ifrs-full	DisclosureOfIn vestiblentkAcco	u Disdlosrl dsingI investments	afilityMethodEz disclosure of	planatory practice: IAS
		accounted for using equity method [text block]	investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	1 10 e
ifrs-full	DisclosureOfIntestinkoutkOther	Thianlosuestionen investments	t SAe countedFor disclosure of	UsingEqu ityMethodExplanatory practice: IAS
		other than investments accounted for using equity method [text block]	investments other than investments accounted for using the equity method. [Refer: Investments other than investments accounted for using equity method]	1 10 e

ifrs-full	Disclosure Officient/ChristelExul Distances of	The	
11rs-1u11	DisclosureOfIs stærd@hpik alExpl Diacdory ure of issued capital [text block]	disclosure of issued capital. [Refer: Issued capital]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfJointOperationsAlbitsatosure of joint operations [abstract]		
ifrs-full	DisclosureOfJointOperationsExplanktouye of joint operations [text block]	The disclosure of joint operations. [Refer: Joint operations [member]]	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointOperationsLiftitelosure of joint operations [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfJointOperationsTaDisclosure of joint operations [table]	Schedule disclosing information related to joint operations.	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointVenturesAbst Faist closure of joint ventures [abstract]		
ifrs-full	DisclosureOfJointWentuckesExplDistoryure of joint ventures [text block]	The disclosure of joint ventures. [Refer: Joint ventures [member]]	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b

ifrs-full	DisclosureOfJointVenturesLin	- Thirm to sure of	Line items	1	
1115-1011		joint ventures [line items]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfJo intWe nturesTab	Disclosure of joint ventures [table]	Schedule disclosing information related to joint ventures.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b	
ifrs-full	DisclosureOfLetesetPotopatymen	t Displonato ry of lease prepayments [text block]	The disclosure of lease prepayments. [Refer: Prepayments]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfLetesetsEbopelanator	rDisclosure of leases [text block]	The entire disclosure for leases.	disclosure: IFRS 16 Presentation, disclosure: IFRS 16 Disclosure	
ifrs-full	DisclosureOfLiabilitiesMeasur	rddiscFasinValue/ of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]	AndIssuedWithI	nseparableThird	partyCreditEnh
ifrs-full	DisclosureOfLiaexititiesdateasur	rd diAtRasinVa lueA of liabilities measured at fair value and issued with	disclosure of liabilities	n siepedresbuke Third IFRS 13 98	partyCreditEnh

			inseparable third-party credit enhancement [text block]	and issued with an inseparable third-party credit enhancement. [Refer: Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]]	
ifrs-full	DisclosureOfL	iabilitiesMeasur	edixtFaxinValueA of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	hillssitedWithI represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	nseparableThirdpartyCreditEnhanc
ifrs-full	DisclosureOfL	i abbli tiesMeasur	distrainvalue/ of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	Addresduced With I disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.	ndepelosolueThirdpartyCreditEnhanc IFRS 13 98
ifrs-full	DisclosureOfL	i qenitHijcRis kExp	Disatoryure of liquidity risk [text block]	The disclosure of liquidity risk. [Refer: Liquidity risk [member]]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfL	i qeritilti dek kofi	nDisahaaGontfa	cTsTexplanatory	disclosure:
			liquidity risk of insurance contracts [text block]	disclosure of information about the liquidity risk of insurance contracts. [Refer: Liquidity risk [member]; Types of insurance contracts [member]]	IFRS 4 39 d – Expiry date 2021-01-01
ifrs-full	DisclosureOfL	otærxs Ashol Akdvan	c EsiFoldsuks Exp	laihatory	common
			of loans and advances to banks [text block]	disclosure of loans and advances to banks. [Refer: Loans and advances to banks]	practice: IAS 1 10 e
ifrs-full	DisclosureOfL	otærst AsholAkdvan			common
			of loans and advances to customers [text block]	disclosure of loans and advances to customers. [Refer: Loans and advances to customers]	practice: IAS 1 10 e
ifrs-full	DisclosureOfM	[ajorCustomers]	ADistratosure		
			of major customers [abstract]		
ifrs-full	DisclosureOfM	[ajorCustomers]	Distansisre of major customers [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	

			axes of the table.	
ifrs-full	DisclosureOfM ajbt €ustomers	Tabikelosure of major customers [table]	Schedule disclosing information related to the entity's major customers.	disclosure: IFRS 8 34
ifrs-full	DisclosureOfMacketRixkExpla	n aiscl osure of market risk [text block]	The disclosure of market risk. [Refer: Market risk [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfMacketRixkOfIns	uDaiscleSontnaft market risk of insurance contracts [text block]	sExplanatory disclosure of information about the market risk of insurance contracts. [Refer: Market risk [member]; Types of insurance contracts [member]]	disclosure: IFRS 4 39 d – Expiry date 2021-01-01
ifrs-full	DisclosureOfMaturityAnalysis	HoisoboisvativeF of maturity analysis for derivative financial liabilities [abstract]	inancialLiabiliti	esAbstract
ifrs-full	DisclosureOfMaturityAnalysis	HoisoboisvativeF of maturity analysis for derivative financial liabilities [line items]	id anci at definabilities represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	esLineItems

				axes of the table.	
ifrs-full	DisclosureOfM	t áábli tyAnalysis	HoisObosvativeF of maturity analysis for derivative financial liabilities [table]	is wheid ill eabilit disclosing information related to the maturity analysis for derivative financial liabilities.	edífældøsure: IFRS 7 39 b
ifrs-full	DisclosureOfM	laturityAnalysis	HoischoamrealAs of maturity analysis for financial assets held for managing liquidity risk [abstract]	setsHeldForMa	nagingLiquidityRiskAbstract
ifrs-full	DisclosureOfM	(áéxtib)(<i>é</i>la lysis	HoischosmcialAs of maturity analysis for financial assets held for managing liquidity risk [text block]	setseHeldForMa disclosure of a maturity analysis for financial assets held for managing liquidity risk. [Refer: Financial assets; Liquidity risk [member]]	ndgielgsingeidityRiskExplanatory IFRS 7 B11E
ifrs-full	DisclosureOfM	laturityAnalysis	HoiscinesaucialAs of maturity analysis for financial assets held for managing liquidity risk [line items]	setisticited in a represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	nagingLiquidityRiskLineItems

ifrs-full	DisclosureOfMa	abhtetyAnalysisHðisFcikossocealAs	ss StsHeelldlE orMa	ndisiclesingeidityRiskTable
		of maturity analysis for financial assets held for managing liquidity risk [table]	disclosing information related to the maturity analysis for financial assets held for managing liquidity risk.	IFRS 7 B11E
ifrs-full	DisclosureOfMa		iskThatArisesFro	mContractsWithinScopeOfIFRS17
		of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfMa	textibleantalysis HoistciopsidietyR		ondiscloturesWithinScopeOfIFRS171
		of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.	IFRS 17 132 b – Effective 2021-01-01
ifrs-full	DisclosureOfMa		iskTinetitenisesFra	omContractsWithinScopeOfIFRS17I
		of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
				undischotsnates Within ScopeOfIFRS17

		analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	information related to the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.	b – Effective 2021-01-01
ifrs-full	DisclosureOfMaturityAnalys	of maturity analysis for non- derivative financial liabilities [abstract]		
ifrs-full	DisclosureOfMaturityAnalys	is HDisVonderei vat of maturity analysis for non- derivative financial liabilities [line items]	iveFineatteriadLial represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	silitiesLineItems
ifrs-full	DisclosureOfM aabh tyAnalys	is HoisVloxder eivat of maturity analysis for non- derivative financial liabilities [table]	iv SElmeabudealLiab disclosing information related to the maturity analysis for non- derivative financial liabilities.	idlitsiekTsabte: IFRS 7 39 a
ifrs-full	DisclosureOfMaturityAnalys	is Offsitionated ease of maturity analysis of finance lease payments	ePaymentsRece	ivableAbstract

		receivable [abstract]		
ifrs-full	DisclosureOfM atentible nkalys	is Offsitionuel cass of maturity analysis of finance lease payments receivable [text block]	EPhy mentsRece disclosure of a maturity analysis of finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	i väisdeoFsope anatory IFRS 16 94
ifrs-full	DisclosureOfMaturityAnalys	is Offsitionurel cass of maturity analysis of finance lease payments receivable [line items]	ePayeritettsRece represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ivableLineItems
ifrs-full	DisclosureOfM aabtit yAnalys	is Offsirlessuret easo of maturity analysis of finance lease payments receivable [table]	Baljorthants Rece disclosing information related to the maturity analysis of finance lease payments receivable.	i väisdettsahte: IFRS 16 94
ifrs-full	DisclosureOfMaturityAnalys	is OffSplerating Le of maturity analysis of operating lease	easePaymentsAb	stract

payments [abstract] ifrs-full DisclosureOfMatentibleadalysis OffSepleratingLeasdRaymentsExplainatoryre: disclosure of IFRS 16 97 of maturity analysis of a maturity operating analysis of lease operating payments lease [text block] payments. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. ifrs-full DisclosureOfMaturityAnalysis **DifSplesatre**gLeaseRaytmentsLineItems of maturity represent analysis of concepts operating included in a lease table. These payments concepts [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfMaabityAnalysisOffOrfersatingLeaSePardmentsTableisclosure: disclosing IFRS 16 97 of maturity analysis of information operating related to the maturity lease payments analysis of [table] operating lease payments. ifrs-full DisclosureOfMatextibleackalysis Disclosure dChehOutflowsTdRefnsuchaseDerecognisedFinancia of maturity disclosure of IFRS 7 42E e analysis of a maturity undiscounted analysis

			to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	undiscounted cash outflows that would or may be required to repurchase derecognised financial assets or other amounts payable to the transferee in respect of transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets; Other amounts payable to transferee in respect of transferred assets]	
ifrs-full	DisclosureOfM	aturityAnalysis	DAScidisscou nte of maturity	dCashOutflows	FoRepurchaseDerecognisedFinancia
			analysis of		
			undiscounted		
			cash outflows to repurchase		
			derecognised		
			financial assets or		
			amounts		
			payable to		
			transferee in respect of		
			transferred		
	ı	I			

	assets [abstract]	
ifrs-full	DisclosureOfMaturityAnalysis@HstrldiscountedCash@entfsowsToRepurchaseDerecognis	edFinancia
ifrs-full	DisclosureOfMaturityAnalysis OffScidisaceuntedCashftentfisowsToRepurchaseDerecognis of maturity represent analysis of concepts undiscounted included in a cash outflows table. These to repurchase concepts derecognised are used financial to disclose assets or reportable amounts information payable to associated transferee with domain in respect of members transferred defined in assets [line one or many items] axes of the	edFinancia
	table.	
ifrs-full	DisclosureOfMaabhetyAnalysisOffScholescocuntedScheduleflowsTolRepascoleaseDerecognis	edFinancia
	of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	
ifrs-full	DisclosureOfNatureAndExtent DiRestasure isingFromFinancialInstrumentsAbstract of nature and extent of risks arising from financial instruments [abstract]	
ifrs-full	DisclosureOfN attaxtel/AlodExtent OfReislassAreising FrbenFinancialInstructures Explanatory of nature disclosure of information risks arising that enables from financial instruments financial [text block] statements	

to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed. [Refer: Financial instruments, class [member]] ifrs-full DisclosureOfNatureAndExtentOliRestastAreisingHrimeFieranscialInstrumentsLineItems of nature represent and extent of concepts risks arising included in a from financial table. These instruments concepts [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfNatableAndExtentOfRestastAreisingFicheFithencialInstischosuntsTable IFRS 7 33, of nature disclosing and extent of information disclosure: risks arising related to **IFRS 7 34** from financial the nature instruments and extent of [table] risks arising from financial instruments. ifrs-full DisclosureOfNatextelAlodExtentOfRestastAreisingFibenInsuranceCdisclastsfexplanatory of nature and disclosure of IFRS 4 38 extent of risks information Expiry date arising from to evaluate 2021-01-01 insurance the nature and contracts [text extent of risks arising from block] insurance contracts. [Refer: Types of insurance

	[member]]	
ifrs-full ifrs-full	DisclosureOfNatureAndExtent DisclosureOfNatureAndExtent DisclosureOfNatureAndExtent Of nature and extent of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract] DisclosureOfNatureAndExtent DisclosureOfNatureAndExtent DisclosureOfNatureAndExtent DisclosureOfNatureAndExtent Disclosure of nature disclosure of nature disclosure of risks that and extent arise from of risks that arise from of risks that arise from of risks that arise from of IFRS 17 within the [text block] scope of	
ifrs-full	DisclosureOfNatureAndExtentOfRisksfilkatArisefilicatArise IFRS 17. DisclosureOfNatureAndExtentOfRisksfilkatArise represent and extent concepts of risks that included in a arise from table. These contracts concepts within scope are used of IFRS 17 to disclose [line items] reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfN atableAndExtent OfiRiskstiliteatAri SatFreeduceontract of nature disclosing and extent information of risks that related to arise from the nature contracts and extent within scope of risks that of IFRS 17 arise from [table] contracts within the scope of IFRS 17.	tdl&äthin&copeOfIFRS17Table IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01

ifrs-full	DisclosureOfNatent			tWosdldReseltFromPaymentOfDiv
		of nature	description of	IAS 12 82A
		of potential	the nature of	
		income tax	the potential	
		consequences		
		that would	consequences	
		result from	that would	
		payment of	result from	
		dividend	the payment	
			of dividends	
			to the entity's shareholders	
			in	
			jurisdictions	
			such as those	
			where income	
			taxes are	
			payable at	
			a higher or	
			lower rate if	
			part or all of	
			the net profit	
			or retained	
			earnings is	
			paid 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 retained	
			earnings is	
			paid out as a	
			dividend to	
			shareholders	
			of the entity.	
			[Refer:	
			Retained	
			earnings]	
ifrs-full	DisclosureOfNeteAt	tsteltðældueAttEDbsutabslæfæ0Un	-	
1115-1u11	DISCIUSUICOITVURAD	of net	disclosure	practice: IAS
		asset value	of the net	1 10 e
		attributable to		1 10 0
		unit-holders	attributable to	
		[text block]	unit-holders.	
		L*** * * * * *		

ifrs-full ifrs-full	DisclosureOfNetDefinedBene	net defined benefit liability (asset) [abstract]		disalogura:	
IITS-IUII	DisclosureOfNetENt filmdBene	net defined benefit liability (asset) [text block]	disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	disclosure: IAS 19 140 a	
ifrs-full	DisclosureOfNetDefinedBene	fiDisabolstyA see	Ilined titenss		
		net defined benefit liability (asset) [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfN atablef inedBene			disclosure:	
		net defined benefit liability (asset) [table]	disclosing information related to the net defined benefit liability (asset).	IAS 19 140 a	
ifrs-full	DisclosureOfNetGrossAndRe		rAmountsArisii	gFromInsuranceContractsAb	stract
		net, gross and reinsurer's share for amounts arising from insurance			

		contracts [abstract]		
ifrs-full	DisclosureOfNettextoslovahdR	ein BisetoShareffo	r A mountsArisir	gommbrsuranceContractsExplanato
		net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	disclosure of the net and gross amounts and the reinsurer's share for amounts arising from insurance contracts. [Refer: Types of insurance contracts [member]]	practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfNetGrossAndR			ngFromInsuranceContractsLineItems
		net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNettbitessAndR	einBisetoShæeffo	Acheduts Arisir	gorombranceContractsTable
		net, gross and reinsurer's share for amounts arising from insurance contracts [table]	disclosing information related to the net and gross amounts and to the reinsurer's share for amounts arising from insurance contracts.	practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfNonadjustingEv	ve ntxiAdtesRæpo fti non-adjusting events after	ingPeriodAbstra	ict

		reporting period [abstract]		
ifrs-full		DiAdlesRepofti non-adjusting events after reporting period [text block]	ngReriodExplan disclosure of non-adjusting events after the reporting period. [Refer: Non- adjusting events after reporting period [member]]	ationolosure: IAS 10 21
ifrs-full		httiAdtesRupofti non-adjusting events after reporting period [line items]	ng her iochisne Ite represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ems
ifrs-full		httsiAdtesRupofti non-adjusting events after reporting period [table]	ngcharibd able disclosing information related to non-adjusting events after the reporting period.	disclosure: IAS 10 21
ifrs-full		tDisstMsxplanato of non- controlling interests [text block]	Diffine disclosure of non- controlling interests. [Refer: Non- controlling interests]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfNdnxtihkndAssets	Desd Rost Stale Ar non-current		D obiescaltissums Expla IFRS 5

		assets held for sale and discontinued	non-current assets held for sale and	Presentation and Disclosure
		operations [text block]	discontinued operations.	
ifrs-full	DisclosureOfNotextibilentiAsset	non-current assets or disposal groups classified as held for sale [text block]	disclosure of non-current assets or disposal groups classified as held for sale. [Refer: Non- current assets or disposal groups classified as held for sale]	practice: IAS 1 10 e
ifrs-full	DisclosureOfNatestAndChtherF	xplanktomy4nfor of notes and other explanatory information [text block]	nationExplanat disclosure of notes and other explanatory information as part of a complete set of financial statements.	adisclosure: IAS 1 10 e
ifrs-full	DisclosureOfNutexteerlookdWeig	h DeskAvsuag eEx	e Fdis ePricesOfC	therEquityInstrumentsExplanatory
		of number and weighted average exercise prices of other equity instruments [text block]	disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).	practice: IFRS 2 45
ifrs-full	DisclosureOfNut extschrl&nkl Weig	hDistAvenue geEx of number and weighted average exercise prices of share options [text block]	efdisePricesOfS disclosure of the number and weighted average exercise prices of share options. [Refer: Weighted	htiseOpsticensExplanatory IFRS 2 45 b

	average [member]]
ifrs-full	DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig DisclosureOfNumberAndWeig National State Options (abstract)
ifrs-full	DisclosureOfNutextedrAndWeig DisclosureOfNutextedrAndWeig iDisclosureOfNutextedrAndWeig in umber and weighted and weighted average contractual ife of outstanding life of share options [text block] ife of share options. [Refer: Weighted average [member]]
ifrs-full	DisclosureOfNumberAndWeig HiskAoxungeRerhainingfoontractualLifeOfOutstandingShareOption of number represent and weighted concepts average included in a remaining table. These contractual concepts life of are used outstanding to disclose share options [line items] information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfNutablerAndWeigHiskAosuageRerSchnidgContractdiskIlosaOfOutstandingShareOption of number disclosing IFRS 2 45 d and weighted information average related to remaining the number contractual and weighted life of average outstanding remaining

		share options [table]	contractual life of outstanding share options.	
ifrs-full	DisclosureOfObjectivesPolicie	SAisdRisnesses objectives, policies and processes for managing capital [abstract]	ForManagingCa	pitalAbstract
ifrs-full	DisclosureOfOhjædtblæsRolicie	standleromesses objectives, policies and processes for managing capital [text block]	FondanagingCa disclosure of information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.	pitadFospika natory IAS 1 134
ifrs-full	DisclosureOfObjectivesPolicie	s Jais d Pronessofs: objectives, policies and processes for managing capital [line items]	FbitMainagingCa represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	pitalLineItems
ifrs-full	DisclosureOfO ltjabilt ivesPolicie	AisdRomesofs objectives, policies and processes for managing capital [table]	FochtanalgingCa disclosing information related to the objectives, policies and processes for	pliadTashlee: IAS 1 136

			managing capital.	
ifrs-full	DisclosureOfOffsettingOfFina	nDiskAssutsAbst of offsetting of financial assets [abstract]	ract	
ifrs-full	DisclosureOfOff sætthig£k fFina	nDiskAssutsAnd of offsetting of financial assets and financial liabilities [text block]	FlinencialLiabili disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]	ti tisEkpslane atory IFRS 7 Offsetting financial assets and financial liabilities
ifrs-full	DisclosureOfOff sætthig£k fFina	nDiskAssutsExpl of offsetting of financial assets [text block]	afilatory disclosure of the offsetting of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFina	nDiskAssutsLine of offsetting of financial assets [line items]	Iteims items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOff abte ingOfFina	nDiaslAssetsTabl of offsetting of financial assets [table]	eSchedule disclosing information related to the offsetting of financial assets.	disclosure: IFRS 7 13C

ifrs-full	DisclosureOfOffsettingOfFi	nan Düskillos buileties	Abstract	
		of offsetting of financial liabilities [abstract]		
ifrs-full	DisclosureOfOfffsættbilgCkfFi	nan Diaskiliosovideties	Extible natory	disclosure:
		of offsetting of financial liabilities [text block]	disclosure of the offsetting of financial liabilities. [Refer: Financial liabilities]	IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFi	nan Düskiliosbiile ties I	Inielecitesms	
		of offsetting of financial liabilities [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOffabteingOfFi	nan DiskIliasbile ties of offsetting of financial liabilities [table]	Add edule disclosing information related to the offsetting of financial liabilities.	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOperatingSegn	nen 19//sbløsaute of operating segments [abstract]		
ifrs-full	DisclosureOfOpterathlg&legn	nen DEschlsmat ory of operating segments [text block]	The disclosure of operating segments. [Refer: Operating segments [member]]	disclosure: IFRS 8 23

ifrs-full	DisclosureOfOperatingSegmen	191 sclekternes of operating segments [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOptabaltingSegmen	his Tatlies ure of operating segments [table]	Schedule disclosing information related to operating segments.	disclosure: IFRS 8 23
ifrs-full	DisclosureOfOthextAbsetkExpla	afbited by sure of other assets [text block]	The disclosure of other assets. [Refer: Other assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOthertChinchtAss	et9Explanntorfy other current assets [text block]	The disclosure of other current assets. [Refer: Other current assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOthertChlmchtLiab	Diffict Explanding other current liabilities [text block]	offyhe disclosure of other current liabilities. [Refer: Other current liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOthextLbabekitiesE	x Planktsuy e of other liabilities [text block]	The disclosure of other liabilities. [Refer: Other liabilities]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfOthextNobockrren	tA 9sst\$6supt anat of other non- current assets [text block]	offyhe disclosure of other non- current assets. [Refer: Other non-current assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOthextNobockrren	tl Daibelliosaste xpla of other non-current liabilities [text block]	n āho ry disclosure of other non-current liabilities. [Refer: Other non-current liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOplocating	Ex PessskEsupt anat of other operating expense [text block]	oFlyne disclosure of other operating expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOthextOplockting	n Discel Supprense F of other operating income (expense) [text block]	xphanatory disclosure of other operating income or expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOplockting	n Disclosuple nato of other operating income [text block]	rffhe disclosure of other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherProvisions	A Daisalat sure of other provisions [abstract]		

ifrs-full	DisclosureOfOthextPoloxikionsC			
		of other provisions, contingent liabilities and contingent assets [text block]	disclosure for other provisions, contingent liabilities and contingent assets.	IAS 37 Disclosure
ifrs-full		Disclosiony of other provisions [text block]	The disclosure of other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full		Desteloss are of other provisions [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full		Dis closure of other provisions [table]	Schedule disclosing information related to other provisions.	disclosure: IAS 37 84
ifrs-full		DisoloAbstract performance obligations [abstract]		
ifrs-full		DisoloExquelation performance obligations [text block]	oFlue disclosure of performance obligations in contracts with customers. [Refer: Performance	disclosure: IFRS 15 119

			obligations [member]]	
ifrs-full	DisclosureOfPerformanceOb	lig ðtikulskúne lóé n performance obligations [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPetablenanceOb	lig DüxuloTabl eof performance obligations [table]	Schedule disclosing information related to performance obligations in contracts with customers.	disclosure: IFRS 15 119
ifrs-full	DisclosureOfPr tepatybionk sAr	nd OtherlAssert s E& prepayments and other assets [text block]	Taha tory disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfProductsAndSe	rviDisAlbstract of products and services [abstract]		
ifrs-full	DisclosureOfProductsload	rv iDisEkoplanea00r products and services [text block]	yThe disclosure of the entity's products and services. [Refer: Products and services [member]]	disclosure: IFRS 8 32
ifrs-full	DisclosureOfProductsAndSe	rviDisElimeIteros products and	Line items represent concepts	

			services [line items]	included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPr	b able tsAndServ	iDisThblare of products and services [table]	Schedule disclosing information related to the entity's products and services.	disclosure: IFRS 8 32
ifrs-full	DisclosureOfPr	bfittl blsxF romO	pDistinguretiviti of profit (loss) from operating activities [text block]	éshexplanatory disclosure of profit (loss) from operating activities. [Refer: Profit (loss) from operating activities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfPro	opertyPlantAnc		tract	
			of detailed information about property, plant and equipment [abstract]		
ifrs-full	DisclosureOfPr	bpetrbylBlakntAnc	Dissijussæret Exp of property, plant and equipment [text block]	lathetenytire disclosure for property, plant and equipment.	disclosure: IAS 16 Disclosure
ifrs-full	DisclosureOfPro	opertyPlantAnc	DissiformeretLine of detailed information about property, plant and	Itenesitems represent concepts included in a table. These concepts	

equipment are used [line items] to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfPropertyPlantAnd Dischoseret TableSchedule disclosure: of detailed IAS 16 73 disclosing information information related to about details of property, plant and property, equipment plant and [table] equipment. ifrs-full DisclosureOfProvisionMatrix A Distraketsure of provision matrix [abstract] ifrs-full DisclosureOfProexisionovkatrixExpitedesoure example: The of provision disclosure of IFRS 7 35N the provision matrix [text block] matrix. DisclosureOfProvisionMatrixI Destetossire ifrs-full Line items of provision represent matrix [line concepts items] included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfPr**tabise**onMatrixTaDisclosure Schedule example: of provision disclosing **IFRS 7 35N** matrix [table] information related to the provision matrix.

ifrs-full		vlosureThe disclosure of provisions. [Refer: Provisions]	common practice: IAS 1 10 e
ifrs-full	infc abo for	choAdmeutoE easesForLessee/ ntitative ormation ut leases lessee stract]	Abstract
ifrs-full	info abo for	choAdmentoEeasesForLessorAntitative prmation ut leases lessor stract]	Abstract
ifrs-full	info abo of-u	choAdmetoR ightofuseAssets ntitative ormation ut right- use assets stract]	Abstract
ifrs-full	info abo of-u	choAlmettoRigThefuse Assetsntitativedisclosure oformationquantitativeut right-informationuse assetsabout right-t block]of-use assets[Refer: Right-of-use assets]	Estipileihastang: IFRS 1653
ifrs-full	info abo of-u	choAdmettofR ightoftisterAssetsntitativerepresentormationconceptsut right-included in ause assetstable. Thesee items]conceptsare usedto disclosereportableinformationassociatedwith domainmembersdefined inone or manyaxes of thetable.table.	LineItems

ifrs-full	DisclosureOfQutablitativeInfo		v	
		quantitative	disclosing	IFRS 16 53
		information	information	
		about right-	related to	
		of-use assets	right-of-use	
		[table]	assets.	
ifrs-full	DisclosureOfRangeOfExercis		ndingShareOpt	ionsAbstract
		of range		
		of exercise		
		prices of		
		outstanding		
		share options		
		[abstract]	ļ	
ifrs-full	DisclosureOfRategeOlockercis			
		of range	disclosure	IFRS 2 45 d
		of exercise	of the range	
		prices of	of exercise	
		outstanding	prices for	
		share options	outstanding	
		[text block]	share options.	
ifrs-full	DisclosureOfRangeOfExercis		•	ionsLineItems
		of range	represent	
		of exercise	concepts	
		prices of	included in a	
		outstanding	table. These	
		share options	concepts	
		[line items]	are used	
		-	to disclose	
			reportable	
			information	
			associated	
			with domain	
			members	
			defined in	
			one or many	
			axes of the	
			table.	
ifrs-full	DisclosureOfRatagetOfExercis	selDises@fineitsta	In Siche ShareOpt	indisEbbsere:
		of range	disclosing	IFRS 2 45 d
		of exercise	information	
		prices of	related to	
		outstanding	the range	
		share options	of exercise	
		[table]	prices of	
			outstanding	
			share options.	
ifrs-full	Dialogue Of Datakital And Ar		-	
1110-1111	DISCIOSULEOI NAMERILIZIONIA			tueexdimptetiesBorneByPartiesWh IFRS 12 B26
1115-1ull	-	Lot ranking	usciosure of	
1115-1011		of ranking and amounts	disclosure of the ranking	d

		losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	of potential losses in structured entities borne by parties whose interests rank lower than entity's interests in the structured entities.	
ifrs-full	DisclosureOfReclassificationC	fillisalosialAofer reclassification of financial assets [abstract]		
ifrs-full	DisclosureOfRetebats bilfocktionC	fDisclossialAsset reclassification of financial assets [text block]		disclosure: IFRS 7 12B
ifrs-full	DisclosureOfReclassificationC	fipinalosiateAoster reclassification of financial assets [line items]		
ifrs-full	DisclosureOfRetallaksificationC	fill is a loss and A offer reclassification of financial assets [table]		disclosure: IFRS 7 12B

ifrs-full	DisclosureOfR	telas bilföcktionC	fðisækosiælensfru	ıffi ke tsExplanat	cy mmon
			reclassification		practice: IAS
			of financial	of the	1 10 e
			instruments	reclassification	
			[text block]	of financial	
			[tent block]	instruments.	
				[Refer:	
				Financial	
				instruments,	
				class	
				[member]]	
frs-full	DisclosureOfR	eclassifications	Dischogeset offre reclassification		let
				S	
			or changes in		
			presentation		
			[abstract]		
ifrs-full	DisclosureOfR	tehatsbilföcktions	Dischogest offre		
			reclassification		IAS 1 41
			or changes in	reclassification	S
			presentation	or changes	
			[text block]	in the	
				presentation	
				of items in	
				the financial	
				statements.	
ifrs-full	DisclosureOfR	eclassifications	DDGstationsgreesed rolffre	seinte tiiten isine It	ems
			reclassification		
			or changes in	concepts	
			presentation	included in a	
			[line items]	table. These	
			[]	concepts	
				are used	
				to disclose	
				reportable	
				information	
				associated	
				with domain	
				members	
				defined in	
				defined in one or many	
				defined in one or many axes of the	
				defined in one or many axes of the table.	
ifrs-full	DisclosureOfR	xalaks ifications(DAdaageed affre	defined in one or many axes of the table.	disclosure:
ifrs-full	DisclosureOfR	zalaks ifications(D Distangerst roff re reclassification	defined in one or many axes of the table.	disclosure: IAS 1 41
ifrs-full	DisclosureOfR	zallaks ifications(defined in one or many axes of the table.	
ifrs-full	DisclosureOfR	aallaks ifications(reclassification	defined in one or many axes of the table. SartationeTable sdisclosing	
ifrs-full	DisclosureOfR	xallaks ifications(reclassification or changes in	defined in one or many axes of the table. SartationeTable sdisclosing information	IAS 1 41
ifrs-full	DisclosureOfR	xallaks ifications(reclassification or changes in presentation	defined in one or many axes of the table. SwitationeTable sdisclosing information related to	IAS 1 41

ifrs-full	DisclosureOfRetexat dilitationB		nfDrerecognised.	Addid Also Set Se And Liabilities Recognise
		reconciliation between investment	disclosure of the reconciliation	IFRS 11 C12 b
		derecognised and assets	between the investment	
		and liabilities recognised, transition	derecognised and the assets and liabilities	
		from accounting	recognised on the transition	
		for investment at cost or in	from accounting for	
		accordance with IFRS 9 to accounting for assets	investment at cost or in accordance with IFRS 9	
		and liabilities [text block]	to accounting for assets and liabilities.	
ifrs-full	DisclosureOfRetexatdilizationB	etDescibsvæstofe		Adid Alssets And Liabilities Recognise
		reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from the equity method to accounting for assets and liabilities.	IFRS 11 C10
ifrs-full	DisclosureOfReconciliationO	Df (Dischasting) reconciliation of changes in biological assets [abstract]	gicalAssetsAbs	tract
ifrs-full	DisclosureOfRetecant diliationO		offihæl AssetsExr	lalisthere:
ino run		reconciliation of changes in biological assets [text block]		IAS 41 50

			Biological assets]	
ifrs-full	DisclosureOfReconciliationO	f Disches ImBiolo reconciliation of changes in biological assets [line items]	diadAtssetsLine represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	eltems
ifrs-full	DisclosureOfRetabhe iliationO	f DischersumBiofle reconciliation of changes in biological assets [table]	SichedustetsTabl disclosing information related to the reconciliation of changes in biological assets.	disclosure: IAS 41 50
ifrs-full	DisclosureOfReconciliationO	f (Discherstone) reconciliation of changes in goodwill [abstract]	lwillAbstract	
ifrs-full	DisclosureOfRetexatidilizationO	reconciliation of changes in	WHEExplanatory disclosure of the reconciliation of changes in goodwill. [Refer: Goodwill]	/disclosure: IFRS 3 B67 d
ifrs-full	DisclosureOfReconciliationO	f Discissing of reconciliation of changes in goodwill [line items]	Will Eiterstems represent concepts included in a table. These concepts are used to disclose reportable information	

		associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRetable	0	losure: S 3 B67 d
ifrs-full	DisclosureOfReconcil	ationOf (DiackesIntensf iranceContractsByCor reconciliation of changes in insurance contracts by components [abstract]	nponentsAbstract
ifrs-full	DisclosureOfRetexandri	of changes of the $-Ef$	hysomentsExplanatory S 17 101 fective 1-01-01
ifrs-full	DisclosureOfReconcil	ationOf (DiscigesInt ensfira hite: CitentnsctsByCor reconciliation represent of changes concepts in insurance included in a contracts by table. These	nponentsLineItems

components concepts [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfRetable iliationOf Disches Interstirate Contracts By disches Table IFRS 17 101 reconciliation disclosing information – Effective of changes in insurance related to the 2021-01-01 contracts by reconciliation components of changes [table] in insurance contracts by components. ifrs-full DisclosureOfReconciliationOf Disclosure fundation and the student and the stud reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract] ifrs-full DisclosureOfRecond clicationOf (Disclosure for the Contracts By Recharge Coverage And Incurred C IFRS 17 100 reconciliation disclosure of changes of the – Effective in insurance reconciliation 2021-01-01 contracts by of changes remaining in insurance coverage contracts by and incurred remaining claims [text coverage block] and incurred claims. [Refer: Insurance contracts [member]] ifrs-full DisclosureOfReconciliationOf Disclosulation Disclosure Citetna reconciliation represent of changes concepts in insurance included in a contracts by table. These

remaining concepts coverage are used and incurred to disclose claims [line reportable information items] associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfRetable iliationOf (Disclosure for the sector of the sector reconciliation disclosing IFRS 17 100 information – Effective of changes in insurance related to the 2021-01-01 contracts by reconciliation remaining of changes coverage in insurance and incurred contracts by claims [table] remaining coverage and incurred claims. ifrs-full DisclosureOfReconciliationOf DischesIntentangibleAssetsAndGoodwillAbstract reconciliation of changes in intangible assets and goodwill [abstract] ifrs-full DisclosureOfRetext dilectionOf Dischestinentan gible Assets And Goodwoll Explanatory reconciliation disclosure practice: IAS of changes of the 38 118 in intangible reconciliation assets and of changes goodwill [text in intangible block] assets and goodwill. [Refer: Intangible assets and goodwill] ifrs-full DisclosureOfReconciliationOf (Disclosuletion of Chine Attack and Good will Line Items reconciliation represent of changes concepts in intangible included in a assets and table. These goodwill [line concepts items] are used to disclose

			reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRetabile	liationOf Discessine not find the second s	disclosing	practice: IAS
		of changes in intangible assets and goodwill [table]	information related to the reconciliation of changes in intangible assets and goodwill.	38 118
ifrs-full	DisclosureOfReconci	liationOf Dischastine of s. reconciliation	AllowanceAndF	xplanationOfChangesInGrossCarryi
		of changes in loss		
		allowance		
		explanation of changes in		
		gross carrying amount for		
		financial		
		instruments [abstract]		
ifrs-full	DisclosureOfRetecandei	lixetionOf Chargestine of s	A Thee wanceAndE disclosure	dislahastion OfChangesInGrossCarryi IFRS 7 35H,
		of changes in loss	of the	disclosure: IFRS 7 35I
		allowance	reconciliation of changes	IFKS / 551
		and explanation	in the loss allowance	
		of changes in gross carrying		
		amount for financial	of changes in the gross	
		instruments [text block]	carrying amount for	
			financial instruments.	
			Loss allowance is	
			the allowance for expected	
			credit losses	

	1	1			
				on financial assets measured in accordance with paragraph 4.1.2 of IFRS 9, lease	
				receivables and contract assets, the accumulated impairment	
				amount for financial assets	
				measured in accordance with	
				paragraph 4.1.2 A of IFRS 9 and the provision	
				the provision for expected credit losses on loan	
				commitments and financial guarantee	
				contracts. [Refer: Gross carrying	
				amount [member]]	
ifrs-full	DisclosureOfR		-		x planation Of Changes In Gross Carryi
			reconciliation of changes in loss allowance and	represent concepts included in a table. These concepts	
			explanation of changes in gross carrying	are used to disclose reportable	
			amount for financial instruments	information associated with domain	
			[line items]	members defined in one or many axes of the	
				table.	

ifrs-full	DisclosureOfRetabheiliati			xhishahastion:OfChangesInGrossCarry
		reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	disclosing information related to the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments.	IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	DisclosureOfRetecent diliadi	onOf FDiaokialAcsetts reconciliation of financial assets subject	SlibgectToOffse disclosure of the reconciliation	ttlingEonforceableMasterNettingArran
		to offsetting, enforceable master netting arrangements or similar	of the net amounts presented in the statement of financial	
		agreements to individual line items in statement of financial position [text block]	position for financial assets that are offset or that are subject to an enforceable master netting	
			arrangement or similar agreement, to the individual line item amounts presented in the statement	
			of financial position. [Refer: Financial assets]	
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			offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	of financial position for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial liabilities]	
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			of liabilities arising from financing activities [abstract]		
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		information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	summarised financial information of a joint venture accounted for using the equity method to the carrying amount of the reporting entity's interest in the joint venture. [Refer: Carrying amount [member]; Joint ventures [member]]	
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		prohibition, transfer between financial liabilities and equity [text block]	the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.	Disclosure
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		redesignated financial assets and liabilities [text block]	of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial	

assets; Financial liabilities; IFRSs [member]] ifrs-full DisclosureOfRedesignatedFinancesdlossertsAndLiadeilittiessLineltems redesignated represent financial concepts assets and included in a liabilities table. These [line items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfRedelignatedFinancialAssartsAfndBizheiditulesTable disclosure: redesignated disclosing **IFRS 1 29** financial information assets and related to liabilities redesignated [table] financial assets and liabilities. ifrs-full DisclosureOfRedesignationOfFDisactoslasseftsAtDateOfInitialApplicationOfIFRS17Abstract redesignation of financial assets at date of initial application of IFRS 17 [abstract] ifrs-full DisclosureOfRettestightationOfFDisotoisLassefs AFDateOfInitial ApplicationOfIFRS17Explanatory redesignation disclosure of **IFRS 17 C32** of financial redesignation - Effective of financial assets at date 2021-01-01 of initial assets at the application of date of initial IFRS 17 [text application of block] IFRS 17. ifrs-full DisclosureOfRedesignationOfFDisactislAssefs AtDateOfIsitial ApplicationOfIFRS17LineItems redesignation represent of financial concepts included in a assets at date

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			determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]		
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scope of IFRS 17. ifrs-full DisclosureOfSetesitiblockoInsuransekiskExplanatory disclosure: IFRS 4 39 c i sensitivity to disclosure of - Expiry date insurance risk the entity's 2021-01-01 [text block] sensitivity to insurance risk. ifrs-full DisclosureOfServiceConcessionDischogereentsAbstract of detailed information about service concession arrangements [abstract] ifrs-full DisclosureOfSetexiceCockessionDisclosurentsExplanation disclosure: disclosure **SIC 29** of service concession for service Consensus arrangements concession [text block] arrangements. ifrs-full DisclosureOfServiceConcessionDisclosure entsIlimettitems of detailed represent information concepts about service included in a concession table. These arrangements concepts [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfSetableConcessionDisclosureents Badledule disclosure: of detailed disclosing SIC 29 6 information information about service related to concession details of arrangements service [table] concession arrangements. ifrs-full DisclosureOfSharebasedPaymeDischasementsExplantatory disclosure: share-based disclosure for **IFRS 2 44** payment share-based

		arrang [text b	gements payment plock] arrangement	to
·c e-11	D' -1	-		
ifrs-full	DisclosureOra	reserve other e	capital, disclosure for yes and share capital equity reserves and st [text other equity	or IAS 1 79 l, d
ifrs-full	DisclosureOfS	igexifibaoockdjustiDesockd		Fynldiathaure
		of sigr adjusti to valu obtain- block]	nificant disclosure of the uation reconciliation bed [text between the valuation obtained for investment property and the adjusted valuation included in the financial statements, including the aggregate amount of any recognised lease obligations that have been added back, and any other significant adjustments. [Refer: Investment property]	IAS 40 77
ifrs-full	DisclosureOfS			Entit sistetwiging RelationshipsAreExpos
		interes benchi to whi entity' hedgin	interest rate ich benchmarks 's to which ng the entity's possible benchmarks to which the entity's hedging relationships	S

ifrs-full	DisclosureOfSignificantInves	th ldistslbsAss ocia of associates [abstract]	tesAbstract	
ifrs-full	DisclosureOfSigexifibantknves	th leistslosAss ocia of associates [text block]	testExplanatory disclosure of associates. [Refer: Associates [member]]	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d
ifrs-full	DisclosureOfSignificantInves	th idistslosAss ocia of associates [line items]	teshinitettensis represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignbfecantInves	th leistslosAss ocia of associates [table]	tScfretate le disclosing information related to associates.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d
ifrs-full	DisclosureOfSignificantInves	tn æistsløsSurbsid i subsidiaries [abstract]	ariesAbstract	
ifrs-full	DisclosureOfSigexifibantknves	th leistsllosSubsöd i subsidiaries [text block]	affesExplanatory disclosure of subsidiaries. [Refer: Subsidiaries [member]]	vdisclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	DisclosureOfSignificantInves	th leistslosSub sodi subsidiaries [line items]	afiest iteltsms represent concepts included in a table. These concepts are used to disclose	

				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSi	gabfecantInvest	n leistslorSub sidia subsidiaries [table]	afsesteable disclosing information related to subsidiaries.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	DisclosureOfSi	.gexifiband.kudger	n Dists Kondressun of significant judgements and assumptions made in relation to interests in other entities [text block]	nptionsMadeInF disclosure of significant judgements and assumptions made in relation to interests in other entities.	R distiløsTiot nterestsInOtherEntitiesEx IFRS 12 7
ifrs-full	DisclosureOfSi	gextîband kudger	nloits/ondfchang of significant judgements and changes in judgements made in applying IFRS 17 [text block]	disclosure of the significant judgements	s MaclehnA pplyingIFRS17Explanator IFRS 17 117 – Effective 2021-01-01
ifrs-full	DisclosureOfSi	gnificantUnobs	sedDisblesinpartsUs of significant unobservable inputs used in fair value measurement	sedInFairValueN	MeasurementOfAssetsAbstract

			of assets [abstract]			
ifrs-full	DisclosureOfSi	gerifibhm⊄k Jnobs	eDiablesinputsU of significant unobservable inputs used in fair value measurement of assets [text block]	sethen Fair Valuel disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of assets.	AtiasilusementOf IFRS 13 93 d	AssetsExplanatory
ifrs-full	DisclosureOfSi	gnificantUnobs	eDiablesInpartsU of significant unobservable inputs used in fair value measurement of assets [line items]	sedhefitirivaluel represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	MeasurementOf	AssetsLineItems
ifrs-full	DisclosureOfSi	gabfi cantUnobs	eDiablesinpattsU of significant unobservable inputs used in fair value measurement of assets [table]	sSdhecaiteValue disclosing information related to significant unobservable inputs used in the fair value measurement of assets.	Atiasiløenre ntOf IFRS 13 93 d	AssetsTable

DisclosureOfSignificantUnobseDiablesInputsUsedInFairValueMeasurementOfEquityAbstract ifrs-full of significant unobservable inputs used in fair value measurement of equity [abstract] ifrs-full DisclosureOfS gextfib and k Inobserve and the superior of the server of of significant disclosure of IFRS 13 93 d unobservable significant inputs used inputs for in fair value which market measurement data are not of equity [text available block] and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] ifrs-full DisclosureOfSignificantUnobsediashestingutsUsediaeFigerityalueMeasurementOfEquityLineItems of significant represent unobservable concepts included in a inputs used in fair value table. These measurement concepts of equity [line are used to disclose items] reportable information associated with domain members defined in one or many

	axes of the table.
ifrs-full	DisclosureOfSignbficantUnobseDiableEnpaitsUsSchredaileValueNteisslosurentOfEquityTable of significant unobservable information inputs used in fair value of equity information inputs used in fair value inputs used in fair value inputs used in fair value of equity [table] the fair value measurement of equity.
ifrs-full	DisclosureOfS ignificantUnobs DiableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract of significant unobservable inputs used in fair value measurement of liabilities [abstract]
ifrs-full	DisclosureOfS gritfibantUnobs disablesuputsUs stable FairValue ttastuseurentOfLiabilitiesExplanator of significant disclosure of IFRS 13 93 d unobservable significant inputs for inputs used inputs for which market data are not available and that are developed using the best information available assumptions that market participants would use when measuring the fair value of liabilities. use when
ifrs-full	DisclosureOfS ignificantUnobs Diable InputsUs Edite Fiber Value MeasurementOfLiabilitiesLineItems of significant represent unobservable concepts inputs used included in a in fair value table. These measurement of liabilities of liabilities are used [line items] to disclose reportable information

	associated with domain members defined in one or many axes of the table.
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ifrs-full	DisclosureOfSutexatcbhackdLiab DiscSosphanetto flyhe subordinated liabilities [text block] liabilities. [Refer: Subordinated liabilities] subordinated liabilities]
ifrs-full	DisclosureOfSutextharbyOffSign fileisarlAsauceuntin fileisarlAsauceuntin disclosure for accounting policies [text accounting block] policies applied by the entity.
ifrs-full	DisclosureOfTateRtetchocdblesA of tax receivables and payables [text block] DisclosureOfTateRtetchocdblesA disclosure receivables and payables and payables. DisclosureOfTateRtetchocdblesA practice: IAS 1 10 e
ifrs-full	DisclosureOfTemporaryDiffereDisclosusedTaxLossesAndUnusedTaxCreditsAbstract of temporary difference, unused tax losses and unused tax credits [abstract]
ifrs-full	DisclosureOfTettppoblogDiffere of temporary difference, unused tax besesAndUnus disclosure disclosure tAS 12 81 g difference, unused tax temporary differences, unused tax temporary differences, unused tax

credits [text losses and block] unused tax credits. [Refer: Unused tax credits [member]; Unused tax losses [member]; Temporary differences [member]] DisclosureOfTemporaryDifferendisclossedTaxLossestendUnusedTaxCreditsLineItems ifrs-full of temporary represent difference, concepts unused tax included in a losses and table. These unused tax concepts credits [line are used items] to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfTetapleraryDiffereDisclossedTaxLScsedAledUnusedSchostreetitsTable of temporary disclosing IAS 12 81 g difference. information unused tax related to losses and temporary unused tax differences, credits [table] unused tax losses and unused tax credits. ifrs-full DisclosureOfTermsAndConditiDisClfShacebasedPaymentArrangementAbstract of terms and conditions of share-based payment arrangement [abstract] ifrs-full DisclosureOfTetexs Abat Ronditi Discloshacebase a Payment Arrangiso I on the payment Arrangison on the payment Arrangison on the payment area and the paymen of terms and disclosure of **IFRS 2 45** conditions of the general share-based terms and

		payment arrangement [text block]	conditions of share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DisclosureOfTermsAndCondi	ti DisClfShaeebas of terms and conditions of share-based payment arrangement [line items]	edifragineentsArra represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ngementLineItems
ifrs-full	DisclosureOfTetabs&ndCondi	ti DisClfShaeebas of terms and conditions of share-based payment arrangement [table]	estHaydnentArra disclosing information related to terms and conditions of share-based payment arrangements.	nģisnientifable IFRS 2 45
ifrs-full	DisclosureOfTr acktAridExt herF	Pa DibdesExpe lana of trade and other payables [text block]	tollyce disclosure of trade and other payables. [Refer: Trade and other payables]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTr acktAndCkt herF	ReDisvablusExpl of trade and other receivables [text block]	affatory disclosure of trade and other receivables. [Refer: Trade	common practice: IAS 1 10 e

and other receivables] ifrs-full DisclosureOfTrackinglockmeExDissedSxplanatoFhe common of trading disclosure practice: IAS income 1 10 e of trading (expense) income [text block] (expense). [Refer: Trading income (expense)] ifrs-full DisclosureOfTransactionPriceAlliscates different entry in the provided and transaction price allocated to remaining performance obligations [abstract] ifrs-full DisclosureOfTractabligetPriceAlDiscatedTeRenatinengPerformanceObsignationsExplanatory disclosure transaction IFRS 15 120 of the price bi allocated to transaction remaining price performance allocated to obligations the remaining [text block] performance obligations in contracts with customers. ifrs-full DisclosureOfTransactionPriceAlDiscates diffe Ren aime gensormanceObligationsLineItems transaction represent price concepts included in a allocated to remaining table. These performance concepts obligations are used [line items] to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full DisclosureOfTradshetionPriceAlDiscdesdifeRemSidiegPherformandiscObsignationsTable IFRS 15 120 transaction disclosing information price b i

		allocated to remaining performance obligations [table]	related to the transaction price allocated to the remaining performance obligations in contracts with customers.	
ifrs-full	DisclosureOfTransactionsBet	transactions between related parties [abstract]		
ifrs-full	DisclosureOfTr tenstabliou ksBet	w DisRelated Pair transactions between related parties [text block]	disclosure of transactions	disclosure: IAS 24 18
ifrs-full	DisclosureOfTransactionsBet	w DisRelated Part transactions between related parties [line items]	idshinitetensis represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTr tails tectionsBet	w DisRelated Part transactions between related parties [table]	Schedule disclosing information related to transactions between related parties.	disclosure: IAS 24 19

ifrs-full	DisclosureOfTransaction		elyFromAcquisit	tionOfAssetsAndAssumptionOfLiab
		transactions		
		recognised		
		separately		
		from		
		acquisition		
		of assets and assumption		
		of liabilities		
		in business		
		combination		
		[abstract]		
frs-full	DisclosureOfTraestabilized	sReco Diiseld Separati	el Miller m A cauisit	tidir@lossnetsAndAssumptionOfLiab
115-1u11	Disclosureon natisticultur	transactions	disclosure of	IFRS 3 B64 1
		recognised	transactions	
		separately	recognised	
		from	separately	
		acquisition	from	
		of assets and	acquisition	
		assumption	of assets and	
		of liabilities	assumption	
		in business	of liabilities	
		combination	in a business	
		[text block]	combination.	
			[Refer: Business	
			combinations	
			[member]]	
ifrs-full	DisclosureOfTransaction	sReco Diiseld Sanarafi		tionOfAssetsAndAssumptionOfLiab
ins iun	Disclosure of Hunsuetion	transactions	represent	
		recognised	concepts	
		separately	included in a	
		from	table. These	
		acquisition	concepts	
		of assets and	are used	
		assumption	to disclose	
		of liabilities	reportable	
		of liabilities in business	reportable information	
		of liabilities in business combination	reportable information associated	
		of liabilities in business	reportable information associated with domain	
		of liabilities in business combination	reportable information associated with domain members	
		of liabilities in business combination	reportable information associated with domain members defined in	
		of liabilities in business combination	reportable information associated with domain members defined in one or many	
		of liabilities in business combination	reportable information associated with domain members defined in	
frs-full	DisclosureOfTr tate brion	of liabilities in business combination [line items]	reportable information associated with domain members defined in one or many axes of the table.	idin Offactories And Assumption Of Light
frs-full	DisclosureOfTr ads lection	of liabilities in business combination [line items] sRecognisscldSuparate	reportable information associated with domain members defined in one or many axes of the table.	tidir@f@ssectsAndAssumptionOfLiab
frs-full	DisclosureOfTr tails lection	of liabilities in business combination [line items] sRecognisseldSuparator transactions	reportable information associated with domain members defined in one or many axes of the table.	ti dixOføssæt sAndAssumptionOfLiab IFRS 3 B64 1
frs-full	DisclosureOfTr ads lection	of liabilities in business combination [line items] sReco DiscldSuparat transactions recognised	reportable information associated with domain members defined in one or many axes of the table. SchenhAcquisit disclosing information	
ifrs-full	DisclosureOfTr ans lection	of liabilities in business combination [line items] sRecognisseldSuparator transactions	reportable information associated with domain members defined in one or many axes of the table.	

		of assets and assumption of liabilities in business combination [table]	separately from the acquisition of assets and the assumption of liabilities in business combinations.	
ifrs-full	DisclosureOfTr ærsferkøk Finar	ditikAkxatsExpla of transfers of financial assets [text block]	uffatory disclosure of transfers of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 Transfers of financial assets
ifrs-full	DisclosureOfTr eaxtub}6da resE	x Disscaeosry e of treasury shares [text block]	The disclosure of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTypesOfInsuranc	eDischarateAbstr of types of insurance contracts [abstract]	ract	
ifrs-full	DisclosureOfTytæstØffnesturanc	eDischesatisExpla of types of insurance contracts [text block]	aflatory disclosure of types of insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfTypesOfInsuranc	eDischesatsLinel of types of insurance contracts [line items]	teime items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in	

				one or many axes of the table.	
ifrs-full	DisclosureOfT	∕pabl ⊖fInsuranc	eDischerate able of types of insurance contracts [table]	Schedule disclosing information related to types of insurance contracts.	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfU	nconsolidatedS	DistalestFrittfes unconsolidated structured entities [abstract]	sAbstract	
ifrs-full	DisclosureOfU	neontsoldiclatedS	iDesalestFratefes unconsolidated structured entities [text block]		
ifrs-full	DisclosureOfU	nconsolidatedS	nDistaleslEntitfes unconsolidated structured entities [line items]		
ifrs-full	DisclosureOfU	nabhsolidatedS	Disologiant Consolidated unconsolidated structured entities [table]		disclosure: IFRS 12 B4 e

ifrs-full	DisclosureOfVoluntaryChange	The Acounting The	Low Abstract		-
IITS-1un		of voluntary change in accounting policy [abstract]	MCYAUSHaci		
ifrs-full		IDAsctosuntingPo of voluntary change in accounting policy [line items]	blicty&.iteeHsems represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full		IDAcctosuntingPo of voluntary change in accounting policy [table]	Bchadble disclosing information related to a voluntary change in accounting policy.	disclosure: IAS 8 29	
ifrs-full		DDistonunt Cash of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]	FlowsThatDoN	otVaryBasedOn	ReturnsOnUnderly
ifrs-full		Disconnt Cash of yield curve used to discount cash flows that do not vary based on returns on	FIbevsThatDoN disclosure of the yield curve used to discount cash flows that do not vary based on	a dMarlyBase dOn IFRS 17 120 – Effective 2021-01-01	ReturnsOnUnderly

		underlying items [text block]	the returns on underlying items, applying paragraph 36 of IFRS 17.	
ifrs-full	DisclosureOfYieldCurveUsed	ToDiscontentCash of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	IllinesifenatDoN represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	otVaryBasedOnReturnsOnUnderlyir
ifrs-full	DisclosureOfY	Distonutt Cash of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	ISolvexILIhatDoN disclosing information related to the yield curve used to discount cash flows that do not vary based on the returns on underlying items.	cdl&cdy&asedOnReturnsOnUnderlyir IFRS 17 120 – Effective 2021-01-01
ifrs-full	DisclosuresAboutOverlayApp	r daiste Absstmae et about overlay approach [abstract]		
ifrs-full	DisclosuresAboutTemporaryE	x DisptionuFeo mI about temporary exemption from IFRS 9 [abstract]	FRS9Abstract	
ifrs-full	DisclosureThatRælatedPartyTr	aDiactionsWere that related party transactions	MateOnTermsE disclosure that related party	adiivadenteoThoseThatPrevailInArm IAS 24 23

were made transactions on terms were made equivalent on terms to those that equivalent prevail in to those that arm's length prevail in transactions arm's length transactions, made only if such terms can be substantiated. ifrs-full DisclosureWhettlextLoansPayablexplaefatidtRemElliedOrTermsQtfisokossfPayableRenegotiatedBefore of whether IFRS 7 18 c explanation default was of whether remedied or a default terms of loans on loans payable were payable was renegotiated remedied, before or terms of financial the loans statements payable were renegotiated, were before the authorised for financial issue statements were authorised for issue. ifrs-full DiscontinuedOperatibesMembeDiscontinued This member disclosure: operations stands for a IFRS 5 [member] component Presentation of an entity and that either Disclosure has been disposed of or is classified as held for sale, and that: (a) represents a separate major line of business or geographical area of operations; (b) is part of a single coordinated plan to

dispose of a separate

			major line of business or geographical area of operations; or (c) is a subsidiary acquired exclusively with a view to resale. A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. [Refer: Subsidiaries [member]]	
ifrs-full	DiscountedCashfileondefrember	Discounted cash flow [member]	This member stands for a specific valuation technique consistent with the income approach that involves analysing future cash flow amounts through the application of present value techniques and inputs (for example, weighted average cost of capital, long-term	example: IFRS 13 B11 a, example: IFRS 13 IE63

				revenue growth rate, long- term pre-tax operating margin, discount for lack of marketability, control premium). [Refer: Income approach [member]; Weighted average [member]]	
ifrs-full	DiscountedUng	gXa iantænt JResid debit		e TSISetbjæotTht Fin	
		Gedit	unguaranteed residual value of assets subject to finance lease	of the discounted unguaranteed residual value of assets subject to finance leases. Unguaranteed residual value is the portion of the residual value of the underlying asset, the realisation 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 substantially all the risks and rewards incidental to ownership of	IFRS 16 94

			an underlying asset.	
ifrs-full	DiscountRateMeasurementInp	u Evisconher rate, measurement input [member]	This member stands for a discount rate used as a measurement input used in valuation techniques based on a present value calculation.	common practice: IFRS 13 93 d
ifrs-full	DiscountRateUs&dXnCinstantM			
		rate used in current measurement of fair value less costs of disposal	rate used in the current measurement of fair value less costs of disposal.	IAS 36 130 f iii
ifrs-full	DiscountRateUs&dXixPiestonts	Bascoenn tentOf		
		rate used in previous measurement of fair value less costs of disposal	rate used in the previous measurement of fair value less costs of disposal.	IAS 36 130 f iii
ifrs-full	DiscountRateUs&dXXRiefstaattfi	nDeiVaduuetOtAtteor	neTylReegliskaøonytD	edescholaceountBalances
		used to reflect time value of money, regulatory deferral account balances	reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	IFRS 14 33 b
ifrs-full	DiscussionOfIntpattThatInitia			Text days 10n FArSancial Statements
		of impact that initial application of new IFRS is expected to have on	discussion of the impact that the initial application of a new IFRS is expected	8 31 e i

financial to have on statements financial statements. ifrs-full DisposalGroups@assieredAsHeldispoSaleMembaris member disclosure: groups stands for IFRS 5 classified as groups of Presentation held for sale assets, which and [member] are to be Disclosure, disposed common of together practice: as a group **IFRS 5 38** in a single transaction, and the liabilities directly associated with those assets that will be transferred in the transaction. ifrs-full DisposalOfMajonSutbadiaryMeDilsenosal This member example: IAS 10 22 a of major stands for subsidiary the disposal of a major [member] subsidiary. [Refer: Subsidiaries [member]] ifrs-full DisposalsAndR&tidemetintsIntan DisposalstaAdd Gbodlecilease common credit retirements, in intangible practice: IAS intangible assets and 38 118 e assets and goodwill resulting from goodwill disposals and retirements. [Refer: Intangible assets and goodwill]

ifrs-full DisposalsAndRetirementsIntan Disposalstand GoodwillAbstract retirements, intangible assets and goodwill [abstract]

ifrs-full	DisposalsAndR&idemationsly	ntan Disip Assista Od	eTheateGreadevi	lcommon
	credit	retirements, intangible assets other than goodwill	in intangible assets other than goodwill resulting from disposals and retirements. [Refer: Intangible assets other than goodwill]	practice: IAS 38 118 e
ifrs-full	DisposalsAndRetirementsI	ntan Disip Assist and retirements, intangible assets other than goodwill [abstract]	nerThanGoodwil	lAbstract
ifrs-full	DisposalsAndR&idemetionsP credit	ropeDisPlantlAndE retirements, property, plant and equipment	q (ii)pendent rease in property, plant and equipment resulting from disposals and retirements. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	DisposalsAndRetirementsP	ropeDisPlantAndE retirements, property, plant and equipment [abstract]	quipmentAbstra	ct
ifrs-full	DisposalsBiolo Xcdlutasions , credit	Disposals, biological assets	The decrease in biological assets resulting from disposals. [Refer: Biological assets]	disclosure: IAS 41 50 c
ifrs-full	DisposalsIntangXoltuAratieta	And Diopweils , intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from disposals. [Refer:	common practice: IAS 38 118 e ii

ifrs-full		credit	Disposido ,dwill intangible assets other than goodwill	in intangible assets other than goodwill resulting from disposals. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e ii
ifrs-full	DisposalsInves	tXichtlRutopuc;ty credit	Disposals, investment property	The decrease in investment property resulting from disposals. [Refer: Investment property]	disclosure: IAS 40 76 c, disclosure: IAS 40 79 d iii
ifrs-full	DisposalsProp	etXytPlanti&ndEq credit	ulipispensals, property, plant and equipment	The decrease in property, plant and equipment resulting from disposals. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 e ii
ifrs-full	DistributionAn	dXA durrati sur ati vo debit	e Distribut ion and administrative expense	The amount of expense relating to distribution costs and administrative expenses. [Refer: Administrative expenses; Distribution costs]	common practice: IAS 1 85
ifrs-full	DistributionCo	s₩ duration, debit	Distribution costs	The amount of costs relating to the distribution of goods and services.	example: IAS 1 103, disclosure: IAS 1 99

ifrs-full	DividendPayab	Nasinstant, credit	Dividend payables	The amount of dividends that the company has declared but not yet paid.	common practice: IAS 1 55
ifrs-full	DividendsClass	s Xi chlAatfor pens debit	eDividends classified as expense	The amount of dividends classified as an expense.	example: IAS 32 40
ifrs-full	DividendsPaid	X duration, debit	Dividends recognised as distributions to owners	The amount of dividends recognised as distributions to owners.	disclosure: IAS 1 107
ifrs-full	DividendsPaid	CXadsifătidAsFin credit	abicving social vitie paid, classified as financing activities	sThe cash outflow for dividends paid by the entity, classified as financing activities.	disclosure: IAS 7 31
ifrs-full	DividendsPaid	CXadsifātidAsOp credit	e Datving Auchsvitie paid, classified as operating activities	sThe cash outflow for dividends paid by the entity, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	DividendsPaid	(XdlnaatiSh ares debit	Dividends paid, ordinary shares	The amount of dividends paid by the entity on ordinary shares. [Refer: Ordinary shares [member]]	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	OkdXiXiryShares duration	P DiShhrn ds paid, ordinary shares per share	The amount of dividends paid per ordinary share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	OKhduSantaoes, debit	Dividends paid, other shares	The amount of dividends paid by the	disclosure: IAS 34 16A f

				entity on shares other than ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	DividendsPaid	OxhXiXharesPer duration	SDavedends paid, other shares per share	The amount of dividends paid per other share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	TXEdprittjiðfojlder credit	SDirHdeends Class paid to equity holders of parent, classified as financing activities	iffed AssEmancin outflow for dividends paid to equity holders of the parent, classified as financing activities.	gAntinities practice: IAS 7 17
ifrs-full	DividendsPaid	TXNkomatiotr,ollin credit	Elinticlests paid to non- controlling interests	The amount of dividends paid to non- controlling interests. [Refer: Non- controlling interests]	disclosure: IFRS 12 B10 a
ifrs-full	DividendsPaid	T XNometiotr ollin credit	Finitests Class paid to non- controlling interests, classified as financing activities	iffibd Atablinancir outflow for dividends paid to non- controlling interests, classified as financing activities. [Refer: Non- controlling interests; Dividends paid to non- controlling interests]	gActivities practice: IAS 7 17
ifrs-full	DividendsPaya	bXeinstant, credit	Dividends payable, non- cash assets distributions	The amount of dividends payable by means of the distribution	disclosure: IFRIC 17 16 a

				of non-cash assets to owners.	
ifrs-full	DividendsProp	oXed@nDeclared	BifideFilkancia proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	IShatementsAut of dividends proposed or declared after the reporting period but before financial statements are authorised for issue. Such dividends are not recognised as a liability at the end of the reporting	hdirisekakture: IAS 1 137 a, disclosure: IAS 10 13
	DividendeDron	V.WWD.s.lana		period because no obligation exists at that time.	hlichdFredorus DutNotDess gries d
ifrs-full	DividendsProp	oxeator Declared duration	proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.	hdisiskakkoretssueButNotRecognisedA IAS 1 137 a
ifrs-full	DividendsRece	i Xed uration, debit	Dividends received	The amount of dividends received.	disclosure: IFRS 12 B12 a
ifrs-full	DividendsRece	i Xedfîlatsoif jedA debit	DiwicktingsActiv received, classified as investing activities	villes cash inflow from dividends received, classified as investing activities. [Refer:	disclosure: IAS 7 31

Dividends

received] ifrs-full DividendsReceixed Gitation field Solpitation and Solution Statistics and Solut disclosure: inflow from IAS 7 31 debit received. classified as dividends operating received, activities classified as operating activities. [Refer: Dividends received] ifrs-full DividendsReceixedFiratioAssociDiesidensisfiedATheveatingActivitiesmon debit received from inflow practice: IAS 7 16 associates, representing classified dividends received from as investing activities associates, classified as investing activities. [Refer: Associates [member]; Dividends received] ifrs-full DividendsReceixedFrationvestilientdendsountedFreeCashgEquiteMethodClassifiedAsInvestingActi received from debit inflow practice: IAS investments representing 7 16 accounted for dividends using equity received from method, investments classified that are as investing accounted activities for using the equity method, classified as investing activities. [Refer: Investments accounted for using equity method; Dividends received] ifrs-full DividendsReceixedfiration int VEntrices Classified As kasesting Actionities debit received inflow practice: IAS from joint representing 7 16 ventures, dividends

			classified as investing activities	received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]	
ifrs-full	DividendsReco	ð∕nisterch∕tis⊡ jstril	oDuivoideFraNonco) Athol himglunteres	tsommon
		debit	recognised as distributions to non- controlling interests	of dividends recognised as distributions to non- controlling interests. [Refer: Non- controlling interests]	practice: IAS 1 106 d
ifrs-full	DividendsReco	gaislechaisD istril debit	Duroidse Halowne recognised as distributions to owners of parent	r3 OtePareout nt of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]	common practice: IAS 1 106 d
ifrs-full		gʻaished:Aish jstri debit	Dividental with the precognised as distributions to owners of parent, relating to current year	r 30£ParcoutRe lat of dividends relating to the current year, recognised as distributions to owners of the parent. [Refer: Parent [member]]	i cogfiot OurrentYear practice: IAS 1 106 d
ifrs-full		Yaisted AisD jstril debit	Divide Field wine recognised as distributions to owners of parent, relating to prior years	r 30£ParentRe lat of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]	i cgfioPo iorYears practice: IAS 1 106 d

ifrs-full	DividendsReco		bDuivoideFoolowne		disclosure:	
		duration	recognised as distributions	per share, of dividends	IAS 1 107	
			to owners per	recognised as		
			share	distributions		
				to owners.		
ifrs-full	DividendsReco				ghist tots Aust Aleasured AtFair Value Thro	
		credit	recognised for	of dividends related to	IFRS 7 11A d	
			investments	investments		
			in equity	in equity		
			instruments	instruments		
			designated	that the		
			at fair value	entity has		
			through other	designated		
			comprehensive			
			income, derecognised	through other comprehensive		
			during period	income,		
			8 F	derecognised		
				during the		
				reporting		
				period.		
				[Refer:		
				Investments in equity		
				instruments		
				designated		
				at fair value		
				through other		
				comprehensive		
				income		
				[member]]		
ifrs-full	DividendsRecognisted and the state of the st					
		credit	recognised	of dividends	IFRS 7 11A d	
			for	related to		
			investments	investments		
			investments in equity	investments in equity		
			investments in equity instruments	investments in equity instruments		
			investments in equity	investments in equity instruments that the		
			investments in equity instruments designated	investments in equity instruments		
			investments in equity instruments designated at fair value through other comprehensive	investments in equity instruments that the entity has designated at fair value		
			investments in equity instruments designated at fair value through other comprehensive income, held	investments in equity instruments that the entity has designated at fair value through other		
			investments in equity instruments designated at fair value through other comprehensive income, held at end of	investments in equity instruments that the entity has designated at fair value through other comprehensive		
			investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting	investments in equity instruments that the entity has designated at fair value through other comprehensive income, held		
			investments in equity instruments designated at fair value through other comprehensive income, held at end of	investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of		
			investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting	investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of the reporting		
			investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting	investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of		

				in equity instruments designated at fair value through other comprehensive income [member]]	
ifrs-full	DomicileOfEn	t itte yxt	Domicile of entity	The country of domicile of the entity. [Refer: Country of domicile [member]]	disclosure: IAS 1 138 a
ifrs-full	DonationsAnd	SModiuliatistorxpen debit	sDonations and subsidies expense	The amount of expense arising from donations and subsidies.	common practice: IAS 1 112 c
ifrs-full	EarningsPerSh	areAbstract	Earnings per share [abstract]		
ifrs-full	EarningsPerSh	a texExplant atory	Earnings per share [text block]	The disclosure of earnings per share.	disclosure: IAS 33 66
ifrs-full	EarningsPerSh	areLineItems	Earnings per share [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	EarningsPerSh	atæðlæble	Earnings per share [table]	Schedule disclosing information related to	disclosure: IAS 33 66

earnings per share. ifrs-full The effective EffectiveDateOfexetvaluationRightfreatsveAssets disclosure: date of the IFRS 16 57 date of revaluation, revaluation right-of-use for right-ofassets use assets stated at revalued amounts. [Refer: Rightof-use assets] ifrs-full EffectiveDatesOfeRtevaluationInEaffgebleeAssetsOfthereEffactGaeodvistclosure: dates of dates of IAS 38 124 a revaluation, revaluation i intangible for classes assets other of intangible than goodwill assets other than goodwill stated at revalued amounts. [Refer: Intangible assets other than goodwill] ifrs-full EffectiveDatesOfeRtevaluationProfilentyiPtantAndElaeinfficettive disclosure: dates of the IAS 16 77 a dates of revaluation. revaluation property, for items plant and of property, equipment plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment] ifrs-full EffectiveInteres RANDextamineHOreDateOfRecTassififationOfFlinationEffectiveSetsFirstApplicationOfIl interest rate interest rate IFRS 7 42N a determined determined on date of on the date reclassification that the entity of financial reclassifies assets out its financial of fair value assets out through of fair value profit or loss through

		category, initial application of IFRS 9	profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	EffectiveInteres R XI & Dietstramt in	elffedDateOfRed interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	interest rate determined on the date that the entity reclassifies its financial liabilities out of fair value through profit or loss category as	FdiradoraliferabilitiesFirstApplication(IFRS 7 42N a
ifrs-full	EffectiveInteresIRXIXOffStnatic			
		interest rate of financial assets reclassified out of available-for- sale financial assets	interest rate of financial assets reclassified out of the available- for-sale measurement category. [Refer: Financial assets]	IFRS 7 12A f – Expiry date 2021-01-01
ifrs-full	EffectiveInteresIR XIXOffSinatic	i #14fesetitsReclas	silfhedeffetetfetena interest rate	andisalAssetsAtFairValueThroughPro IFRS 7 12A f
		of financial assets reclassified out of financial assets at fair value through profit or loss	of financial assets reclassified out of the fair value through profit or loss measurement category. [Refer: Financial	– Expiry date 2021-01-01

				assets at fair value through profit or loss]	
ifrs-full	EffectOfAdjust	t aveis tsMadeWh	enfficity@Change adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	gdiggationt@fInsuranceFinanceIncome IFRS 17 113 b – Effective 2021-01-01
ifrs-full	EffectOfAdjust	t mmemtshefa deWh	en Hectty Change adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	stands for the effect of the adjustments for financial statement line items affected by the change of the basis of disaggregation of insurance finance income (expenses)	

				contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	EffectOfAsset	C riiimg∖∕f ember	Effect of asset ceiling [member]	This member stands for the effect of asset ceiling in a defined benefit plan. Asset ceiling is the present value of any economic benefits available in the form of refunds from the defined benefit plan or reductions in future contributions to the defined benefit plan. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 140 a iii
ifrs-full	EffectOfExcha	n Ver Ratati Change	sElfifecatsbiAndCa	Shippenficentents	disclosure:
		debit	exchange rate changes on cash and cash equivalents	exchange rate changes on cash and cash equivalents held or due in a foreign currency. [Refer: Cash and cash equivalents]	IAS 7 25, disclosure: IAS 7 28
ifrs-full	EffectOfExcha	ngeRateChange	sEffiectsbtAndCa exchange rate changes on cash and cash equivalents [abstract]	shEquivalentsA	bstract

			·/ •	T	
ifrs-full	EffectOfOverlagAipproachRec	elæstifetatatfonAxi overlay approach reclassification [axis]	of a table defines the	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9	
ifrs-full	EffectOfOverlay24eppbonchRec	overlay approach reclassification [member]	stands for the effect of the overlay approach reclassification	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9	
ifrs-full	EffectOfTransitinnfihildfRSsMe	enfilitence of transition to IFRSs [member]	This member stands for the financial effect of the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	disclosure: IFRS 1 24	
ifrs-full	EffectOnAdjustXiehtfätionntrad	cliftlSurviceMar adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfilment cash flows for contracts with direct participation features	of the effect on the adjustment to the contractual service margin in the current period of a	o tfliseldjust Contract IFRS 17 112 – Effective 2021-01-01	tualServiceMargir

cash flows of contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features] ifrs-full EightYearsBeforeReportingYeaEvgenbears This member disclosure: before stands for IFRS 17 130 reporting year a year that – Effective [member] ended eight 2021-01-01 years before the end of the reporting year. ifrs-full ElectricityDistributioner/Iember Electricity This member example: distribution stands for IFRS 14 IE2, [member] an entity's example: activity IFRS 14 33 related to distribution of electricity. ifrs-full EliminationOf IntenselementAmolintsinketioner This member example: stands for the IFRS 8 IG4, of example: intersegment elimination of amounts intersegment **IFRS 8 28** [member] amounts in the reconciliations of total segment amounts to amounts recognised in the entity's financial statements. ifrs-full EmployeeBenefXtsdExperiose, Employee The expense example: debit benefits of all IAS 1 102, expense forms of disclosure: consideration IAS 199, given by disclosure: IAS 1 104 an entity in

				exchange for a service rendered by employees or for the termination of employment.	
ifrs-full	EmployeeCont	r Xoutuoan sion, credit	Employee contributions	The amount of employee contributions to retirement benefit plans.	disclosure: IAS 26 35 b ii
ifrs-full	EmployerCont	r i&utiorat sion, credit	Employer contributions	The amount of employer contributions to retirement benefit plans.	disclosure: IAS 26 35 b i
ifrs-full	EnergyExpense	eX duration, debit	Energy expense	The amount of expense arising from the consumption of energy.	common practice: IAS 1 112 c
ifrs-full	EnergyTransm	i XidnChiog es debit	Energy transmission charges	The amount of charges related to transmission of energy.	common practice: IAS 1 112 c
ifrs-full	EnteringIntoSi	g mi∉ĭnåæt Comm	itintatsOrCitation significant commitments or contingent liabilities [member]	agetisImabilities stands for entering into significant commitments or contingent liabilities. [Refer: Contingent liabilities [member]]	Vexanberle: IAS 1022i
ifrs-full	EntitysOwnEq	uningInstantments	Mentibe's own equity instruments [member]	This member stands for equity instruments issued by the entity. It also represents the standard value for the "Classes of entity's	disclosure: IFRS 13 93

				own equity instruments" axis if no other member is used.	
ifrs-full	EntitysTotalFor	henobia tesMen	• Bent ity's total for associates [member]	This member stands for the standard value for the "Associates" axis if no other member is used.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M – Effective on first application of IFRS 9, disclosure: IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	EntitysTotalForfi	Buesinhe stsComb	FattingsMetaber for business combinations [member]	rThis member stands for the standard value for the "Business combinations" axis if no other member is used.	disclosure: IFRS 3 B64, disclosure: IFRS 3 B67
ifrs-full	EntitysTotalFor6	f æshben erating	Entits/Ketnbar for cash- generating units [member]	This member stands for the standard value for the "Cash- generating units" axis if no other member is used.	disclosure: IAS 36 134, disclosure: IAS 36 135
ifrs-full	EntitysTotalFord	ðæmsb e idatedSt	rfintitgedEntities total for consolidated structured entities [member]	Ministeember stands for the standard value for the "Consolidated structured entities" axis if no other member is used.	disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated

				structured entities
ifrs-full	EntitysTotalForExetentsealCredit	(Fraticy Meonaber for external credit grades [member]	This member stands for the standard value for the "External credit grades" axis if no other member is used.	disclosure: IFRS 4 39G a – Expiry date 2021-01-01, example: IFRS 7 IG20C, example: IFRS 7 35M, example: IFRS 7 IG24 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	EntitysTotalForInepahenentOf	FinatityadAssets total for impairment of financial assets [member]	Melniberember stands for the standard value for the "Impairment of financial assets" axis if no other member is used.	disclosure: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	EntitysTotalForIndivbdualAsse	tkOrtGa'shganera for individual assets or cash- generating units [member]	tfiligkJmiestMeemb stands for the standard value for the "Individual assets or cash- generating units" axis if no other member is used.	etisclosure: IAS 36 130
ifrs-full	EntitysTotalFor Internbæk Credit	Faultis/Metodad for internal credit grades [member]	This member stands for the standard value for the "Internal credit grades" axis if no other member is used.	disclosure: IFRS 4 39G a – Expiry date 2021-01-01, example: IFRS 7 IG20C, example: IFRS 7 35M,

				example: IFRS 7 IG25 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	EntitysTotalFor JoentOg reration	sMatingSertotal for joint operations [member]	This member stands for the standard value for the "Joint operations" axis if no other member is used.	disclosure: IFRS 12 B4 c
ifrs-full	EntitysTotalFor JoèmtVen turesN	Emlity 's total for joint ventures [member]	This member stands for the standard value for the "Joint ventures" axis if no other member is used.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M – Effective on first application of IFRS 9, disclosure: IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	EntitysTotalForPreubalailityOf	EfatiltWsember total for probability of default [member]	This member stands for the standard value for the "Probability of default" axis if no other member is used.	example: IFRS 7 IG20C, example: IFRS 7 35M
ifrs-full	EntitysTotalForRelatbelParties	Ventibe is total for related parties [member]	This member stands for the standard value for the "Categories of related parties" axis if no other	disclosure: IAS 24 19

member is used. ifrs-full EntitysTotalFor SugnitantConsolEdatitoristeotalMelFiltisrmember disclosure: **IFRS 8 28** for segment stands for consolidation the standard value for the items [member] "Segment consolidation items" axis if no other member is used. ifrs-full EntitysTotalFor Stebsic Barles Meinbeity's This member disclosure: total for stands for IAS 27 17 b, subsidiaries the standard disclosure: IAS 27 16 b. [member] value for the "Subsidiaries" disclosure: axis if no IFRS 12 B4 a other member is used. ifrs-full EntitysTotalForbiacobsolidatedSurticydsedEntitiesNysembreiber disclosure: total for stands for IFRS 12 B4 e unconsolidated the standard structured value for the entities "Unconsolidated [member] structured entities" axis if no other member is used. ifrs-full EntitysTotalForbhecologicalidated Subitive Survey States Meiniber member disclosure: total for stands for **IFRS 12 19B** unconsolidated the standard value for the subsidiaries [member] "Unconsolidated subsidiaries" axis if no other member is used. ifrs-full X instant, Equity The amount disclosure: Equity credit of residual IAS 1 55, interest in the disclosure: assets of the IAS 1 78 e, entity after disclosure: deducting all IFRS 1 24 a. its liabilities. disclosure: IFRS 1 32 a i, disclosure: IFRS 13 93

a, disclosure:

ifrs-full	EquityAbstract		Equity [abstract]		IFRS 13 93 b, disclosure: IFRS 13 93 e
ifrs-full	EquityAndLiał	iXitie stant, credit	Equity and liabilities	The amount of the entity's equity and liabilities. [Refer: Equity; Liabilities]	disclosure: IAS 1 55
ifrs-full	EquityAndLiał	oilitiesAbstract	Equity and liabilities [abstract]		
ifrs-full	EquityAttribut	aMai Tist@nvt nersO credit	f Pquity attributable to owners of parent	The amount of equity attributable to the owners of the parent. This specifically excludes non- controlling interest.	disclosure: IAS 1 54 r
ifrs-full	EquityAttribut	a hleifidt@i wnersO	fPquityMember attributable to owners of parent [member]	This member stands for equity attributable to the owners of the parent.	disclosure: IAS 1 106
ifrs-full	EquityInstrum	e iX si Astant ntCon debit	tEibuited ToFairV instruments, amount contributed to fair value of plan assets	aTheCaffRoamAsse instruments representing equity (rather than debt) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	etsxample: IAS 19 142 b
ifrs-full	EquityInstrum	extsilfistaht, debit	Equity instruments held	The amount of instruments	common practice: IAS 1 55

				held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities.	
ifrs-full	EquityInterests	Of Arıstjaniter credit	Equity interests of acquirer	The fair value, at the acquisition date, of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f iv
ifrs-full	EquityInvestme	e ntsMlee nber	Equity investments [member]	This member stands for investments in equity instruments.	example: IFRS 7 IG40B, example: IFRS 7 6
ifrs-full	EquityLiabiliti	eXAimdRaegulator credit	yDefieyralAccou liabilities and regulatory deferral account credit balances	iffice adit Balance of equity, liabilities and regulatory deferral account credit balances. [Refer: Equity; Liabilities; Regulatory deferral account credit balances]	edisclosure: IFRS 14 21
ifrs-full	EquityMember	member	Equity [member]	This member stands for the residual interest in the assets of the	disclosure: IAS 1 106

entity after deducting all its liabilities. It also represents the standard value for the "Components of equity" axis if no other member is used. ifrs-full EquityPriceRisktWeenbleer Equity price This member example: risk [member] IFRS 7 IG32, stands for a component example: of other price IFRS 7 40 a risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in equity prices. [Refer: Financial instruments, class [member]] ifrs-full EquityReclassif XedImtedFomanciaHcjaltilities The amount disclosure: IAS 1 80A reclassified of equity into financial reclassified liabilities into financial liabilities. [Refer: Equity; Financial liabilities] ifrs-full EstimatedCashEXodysOttBinancialAssetteReclassiffeetOstadailabblostadeFinancialAssets debit cash flows cash flows IFRS 7 12A f of financial of financial - Expiry date 2021-01-01 assets assets reclassified reclassified out of the out of available-foravailable-forsale category.

sale financial [Refer: Financial assets assets available-forsale] EstimatedCashEXodusOthEinancialstissetteRleclassiffeedEstitOaFeidadisalAssetsAtFairValueThroughPro ifrs-full debit cash flows cash flows IFRS 7 12A f of financial of financial - Expiry date 2021-01-01 assets assets reclassified reclassified out of out of the fair financial value through assets at fair profit or loss value through category. [Refer: profit or loss Financial assets at fair value through profit or loss] ifrs-full EstimatedFinan&ialfistfauttContingstintlated litiesTfBetaimessftom dissettionure: credit financial of the IFRS 3 B64 j effect, estimated i contingent financial liabilities effect of in business contingent liabilities in combination a business combination that were not recognised because their fair value cannot be measured reliably. [Refer: Contingent liabilities [member]] ifrs-full EstimatedFinan&ailEstfautOfConfistgentedssets The amount disclosure: debit financial of the IAS 37 89 effect of estimated contingent financial assets effect of possible assets that arise from past events and whose existence will

be confirmed

			only by the occurrence or non- occurrence of one or more uncertain future events not wholly within control of the entity.	
ifrs-full	EstimatedFinan & ailfsffaut;OfC credit	Conffinigentedabili financial effect of contingent liabilities	tidShe amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 a
ifrs-full	EstimateOfCon tXibiutiatiisE xp credit	bec fest finBtePaf d To contributions expected to be paid to plan for next annual reporting period	of Ilhe estimate of the expected contributions to be made to a defined benefit plan for the next annual reporting period. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 147 b, disclosure: IAS 19 148 d iii
ifrs-full	EstimateOfUndXcinsttad,Cla credit	im EShimAteisef Fro undiscounted claims that arise from contracts within scope of IFRS 17	niChonestints Weith of the undiscounted amount of the claims that arise from contracts within the scope of IFRS 17.	idScopcO&IFRS17 IFRS 17 130 – Effective 2021-01-01
ifrs-full	EstimatesOfPresantWadneOfF	Fut ExtCashEslow s present value of future cash flows [member]	MEmisbenember stands for the estimates of the present value of the	disclosure: IFRS 17 100 c i – Effective 2021-01-01, disclosure:

				future cash flows related to insurance contracts. [Refer: Insurance contracts [member]]	IFRS 17 101 a – Effective 2021-01-01	
ifrs-full		e saentWad neOfFu	present value of future cash inflows [member]	stands for the estimates of the present value of future cash flows inflows related to insurance contracts. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 107 b – Effective 2021-01-01	
ifrs-full	EstimatesOfPro	e ¾nitMalnt ;OfFu credit	tExtGaah9wtflo present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	wEheflow.co.fftat/ of the estimates of the present value of future cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	diselfoom Contract IFRS 17 132 b ii – Effective 2021-01-01	tsWithinScopeOfI
ifrs-full	EstimatesOfPro	e sæntWad neOfFu	the set of	wEMAcmberber stands for the estimates of the present value of future cash flows outflows related to insurance contracts. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 107 a – Effective 2021-01-01	

ifrs-full	EstimatesOfPress	aantMadneOfFutErs	et Grashe Sutfloy	with the termination of termina	sdiaokesAccusitionCashFlowsMem
		pre of out oth ins acc cas	esent value future cash atflows her than surance equisition sh flows nember]	stands for the estimates of the present value of future cash outflows other than the insurance acquisition cash flows. [Refer: Estimates of present value of insurance acquisition cash flows [member]]	IFRS 17 107 a – Effective 2021-01-01
ifrs-full	EstimatesOfPrese	ant Value OfInsurs	atriceeeAeccyco fsiti	ditus sheitobes N	lehisbko sure:
		of acc cas	insurance quisition sh flows nember]	stands for the estimates of the present value of the insurance acquisition cash flows. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual	IFRS 17 107 a – Effective 2021-01-01

ifrs-full	EventsOfReclassification	OfFin EncentsActioncontracts or groups of insurance contracts within the portfolio.disclosure: IFRS 7 12BOfFin EncentsActionof a table defines the reclassification of financial assets [axis]disclosure: IFRS 7 12BOfFin EncentsActionof a table relationship between the domain members or categories in the table and the line items or concepts that complete the table.disclosure: IFRS 7 12B
ifrs-full	EventsOfReclassieination	OfFinEncial AssetsMeETIBiss disclosure: IFRS 7 12B isclosure: of financial the events of assets reclassification [member] of financial assets. It also represents the standard value for the "Events of reclassification of financial assets. It also represents the standard value for the "Events of reclassification of financial assets" axis if no other member is used. [Refer: Financial assets]
ifrs-full	ExchangeDifferencesOn	FranslaFixerAahgeract differences on translation [abstract]
ifrs-full	ExciseTaxPayab Xei nstant credit	Excise tax payables The amount of payables related to excise tax. Common practice: IAS 1 78
ifrs-full	ExercisePriceOfXOMMaine	tagSh Treeptisens2019 The exercise price of outstanding share optionsdisclosure: IFRS 2 45 d

ifrs-full	ExercisePriceSharaCxptionsGra		The exercise	disclosure:
	duration	price, share options	price of share options	IFRS 2 47 a i
		granted	granted.	
ifrs-full	ExpectedCashOXitfloratOorRede credit	•	cfibsconfictuation cash outflow on the redemption or repurchase of puttable financial instruments classified as equity. [Refer: Liquidity risk [member]; Financial instruments, class	e đistelosial 4nstrumen IAS 1 136A c
ifrs-full	ExpectedCredit Inesselve follectiv	credit losses collectively assessed [member]	stands for expected credit losses that are collectively assessed. [Refer: Method of assessment of expected credit losses [member]]	example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	ExpectedCredithuesselevendividu	aElypesstessedMo credit losses individually assessed [member]	effibisr member stands for expected credit losses that are individually assessed. [Refer: Method of assessment of expected credit losses [member]]	example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	ExpectedCredit Kossk anstant	Expected credit loss rate	The rate of expected credit losses,	example: IFRS 7 IG20D,

				calculated as percentage of the gross carrying amount. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.	example: IFRS 7 35N
ifrs-full	ExpectedDivid	eXdXXPercentag duration	EstpaceOptions dividend as percentage, share options granted	GFmeted percentage of an expected dividend used to calculate the fair value of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedDivid	eXdShanteOption	Expandent dividend, share options granted	The amount of an expected dividend used to calculate the fair value of	disclosure: IFRS 2 47 a i
				share options granted.	
ifrs-full	ExpectedReim	bXrsiestæmtt,Conti debit	ngæptkctaðilities reimbursement	share options granted. Ii iBesiness6 tom	blixatiosure: IFRS 3 B67

				Business combinations [member]]	
ifrs-full	ExpectedReim	b Xrṡnstæmt ,Other debit	Hopexiteds reimbursement other provisions	The amount expected to be reimbursed by another party on expenditures to settle other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 c
ifrs-full	ExpenseArisin	g KrdurÆtiph orati	o ExperAse dEvalu	atthenantotineral	Rieschorause:
		debit	arising from exploration for and evaluation of mineral resources	of expense arising from the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	IFRS 6 24 b
ifrs-full	ExpenseArisin	gKrdurhtionance		The amount	disclosure:
		debit	arising from insurance contracts	of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]	IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	ExpenseByNat	uXeduration, debit	Expenses, by nature	The amount of expenses aggregated according to their nature (for example, depreciation, purchases of materials, transport costs, employee benefits and advertising costs), and not reallocated among functions within the entity.	disclosure: IAS 1 99
ifrs-full	ExpenseByNat	ureAbstract	Expenses by nature [abstract]		
ifrs-full	ExpenseDueTo	Winskrimatiog,OfD debit	iEcopent@rdRreovi to unwinding of discount on provisions	sToresamount of expense recognised due to the unwinding of the discount on provisions, resulting from the effect of the passage of time. [Refer: Other provisions]	common practice: IAS 1 112 c
ifrs-full	ExpenseForPo	i Xyðiofdtir(filaim debit	sexpetitions and policyholder claims and benefits, without reduction for reinsurance held	*	ExaRqihsuranceHeld IAS 1 85 – Expiry date 2021-01-01, example: IFRS 4 IG24 c – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	ExpenseFrom				kinthinood sOrServicesReceivedDi
ITS-TUII	ExpenseFromC	ashbætalædis,hare	baspedifasyment i cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	ransactions in W of expense arising from cash-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions in which goods or services received did not qualify for recognition as	foromthomodsOrServicesReceivedD practice: IAS 1 112 c
ifrs-full	ExpenseFromC	S ánthuraitigh yvol [,] debit	vExpenterDerrection continuing involvement in derecognised financial assets	assets] (finised)Finantcia of expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial	l Aisselts sure: IFRS 7 42G b
ifrs-full	ExpenseFromC	CMtinatangInvol debit	vExperiseDenect continuing involvement in	assets; Derivatives [member]] [filisedfionantcia of cumulative expense recognised	AissetostinenulativelyRecognised IFRS 7 42G b

			derecognised financial assets cumulatively recognised	from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Expense from continuing involvement in derecognised financial assets; Derivatives [member]]	
ifrs-full	ExpenseFromE	Audysettled Sha debit	rExpected afyrmen equity-settled	tThænsacoiomtsIn of expense	WilsichosinedsOrServicesReceivedDid IFRS 2 51 a
			share-based	arising from	11 1.() 2 3 1 u
			payment	equity-settled	
			transactions	share-based	
			in which	payment	
			goods or	transactions	
			services received	in which the goods	
			did not	or services	
			qualify for	received	
			recognition as	did not	
			assets	qualify for	
				recognition as	
				assets. [Refer:	
				Expense from share-based	
				navment	
				payment transactions	
				payment transactions in which	
				transactions in which goods or	
				transactions in which goods or services	
				transactions in which goods or services received	
				transactions in which goods or services received did not	
				transactions in which goods or services received did not qualify for	
				transactions in which goods or services received did not	
ifrs-full	ExpenseFromS			transactions in which goods or services received did not qualify for recognition as assets]	∂hiSeltosiaes ReceivedDidNotQualifyF
ifrs-full	ExpenseFromS	b Xardbrastidf aym debit	ctat freatssactions share-based payment	transactions in which goods or services received did not qualify for recognition as assets]	── @ hiSelwiues ReceivedDidNotQualifyF IFRS 2 51 a

			transactions in which goods or services received did not qualify for recognition as assets	share-based payment transactions in which the goods or services received did not qualify for recognition as assets.	
ifrs-full	ExpenseFromS	harebasedPaym		InWhichGoods	OrServicesReceivedDidNotQualifyF
			share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]		
ifrs-full	ExpenseFromS	Sh Xardebrastei d Pfaym debit	netative for the second state of the second st	s Whith Employees of expense	s common practice: IAS
			payment transactions with employees	from share- based payment transactions with employees.	1 112 c
ifrs-full	ExpenseIncom				ance and the second sec
		credit	(income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	(decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from expense or income included in profit or loss. [Refer: Liabilities under insurance contracts and	IFRS ⁴ IG37 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

				reinsurance contracts issued]	
ifrs-full	ExpenseOfRes	t XadurintigA ctivi debit	tlespense of restructuring activities	The amount of expense relating to restructuring. Restructuring is a programme that is planned and controlled by management and materially changes either the scope of a business undertaken by an entity or the manner in which that business is conducted. Such programmes include: (a) the sale or termination of a line of business; (b) closure of business locations in a country or region or the relocation of activities from one country or region to another; (c) changes in management structure; and (d) fundamental reorganisations that have a material	disclosure: IAS 1 98 b

effect on the nature and focus of the entity's operations. ifrs-full ExpenseRecogn Kedl Datring Period SportBed And Dorbet and Debts Fod Reclaused Party Transaction debit recognised of expense IAS 24 18 d during period recognised for bad and during the doubtful period in debts for respect of bad related party or doubtful transaction debts due from related parties. [Refer: Related parties [member]] ifrs-full ExpenseRelatingTolluzationsOfLoExpanseAssetsFolinWlaicloRocogniticonformerptionHasBeenUsed debit IFRS 16 53 d relating to of the leases of lowexpense value assets relating to for which leases of lowrecognition value assets exemption accounted has been used for applying paragraph 6 of IFRS 16. This expense shall not include the expense relating to short-term leases of lowvalue assets. ifrs-full ExpenseRelatingTdShoitotermLdaspsFiseWhichRelocognitionExectionStarsBeenUsed debit relating of the IFRS 16 53 c to shortexpense term leases relating for which to shortterm leases recognition exemption accounted for applying has been used paragraph 6 of IFRS 16. This expense need not include the expense

				relating to leases with a lease term of one month or less. Short- term lease is a lease that, at the commencemen date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	t
ifrs-full	ExpenseRelatio	n ğı diviantiadol ,eLe. debit	a Expansion to relating to variable lease payments not included in measurement of lease liabilities	tliberature and the expense relating to variable lease payments not included in the measurement of lease liabilities. Variable lease payments are the portion of payments are the portion of payments made by a lesser to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencemen date, other than the passage of time.	sdisenhosmu@fLeaseLiabilities IFRS 16 53 e t

				[Refer: Lease liabilities]	
ifrs-full	ExpensesArisinğ d	lebit	ficepiendes arising from reinsurance held	The amount of expenses relating to reinsurance contracts held.	example: IAS 1 85 – Expiry date 2021-01-01, example: IFRS 4 IG24 d – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ExpensesFrom A	lebit	Exipensites id ToR from allocation of premiums paid to reinsurer	Æihsumrount of expenses from an allocation of the premiums paid to the reinsurer. [Refer: Reinsurance contracts held [member]]	disclosure: IFRS 17 86 – Effective 2021-01-01
ifrs-full		lebit	Hassifised OutOr on financial assets reclassified out of available-for- sale financial assets recognised in profit or loss	Available forsal of expenses recognised in profit or loss on financial assets reclassified out of the available-for- sale category. [Refer: Financial assets available-for- sale; Other comprehensive income]	edfistelosiateAssetsRecognisedInOther IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full		lebit	Happifised OutOf on financial assets reclassified out of financial assets at fair value through	Hine activity we sets of expenses recognised in profit or loss on financial assets reclassified out of the fair	Ais Garsvarbue Through Profit Or Loss R IFRS 7 12A e – Expiry date 2021-01-01

		profit or lossvalue through profit or lossprofit or lossprofit or lossprofit or losscategory.[Refer:Financial assets at fair value through profit or loss]
ifrs-full	ExplanationHoweserviceC	oncession explanation SIC 29 6 e of how explanation SIC 29 6 e service of how a concession arrangement concession arrangement classified has been classified. [Refer: Service concession arrangement classified. [Refer: service concession arrangements [member]] [member]] [member]]
ifrs-full	ExplanationOf Atexobhoids	PoliciDescutive of accounting disclosure of accounting disclosure of a statement methods of that the same computation accounting followed policies and in interim methods of financial computation statements are followed [text block] in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the changes.
ifrs-full	ExplanationOf Ately ustmen	sBetwEeqnlBreationinatoliseUsedToCalculistelBassieAndDilutedEarningsPerS of reconciliation IAS 33 70 b
		adjustments of the between denominators

			denominators used to calculate basic and diluted earnings per share	used in calculating basic and diluted earnings per share to each other.	
ifrs-full	ExplanationOf	Ateja tstmentsOf	NixpleatationCa of adjustments of numerator to calculate basic earnings per share	diffeteBasicEarr explanation of the adjustments made to the numerator in the calculation of the basic earnings per share.	n diiseslostfsb are IAS 33 70 a
ifrs-full	ExplanationOf	A teljati stmentsOff	Explatation Ca of adjustments of numerator to calculate diluted earnings per share	diffeteDilutedEa explanation of the adjustments made to the numerator in the calculation of diluted earnings per share.	adiisolgxRunShare IAS 33 70 a
ifrs-full	ExplanationOf	Atelju tstmentsTha	Wxplad Redre ce of adjustments that would be necessary to achieve fair presentation	stany ToAchieve explanation of the adjustments to items in the financial statements that management has concluded would be necessary to achieve a fair presentation in circumstances in which management concludes that compliance with a	RaiscProssentation IAS 1 23 b

			requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the Conceptual Framework, but the relevant regulatory framework prohibits departure from the requirement.	
ifrs-full		of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	description of the line item in the statement of comprehensive income in which a gain in a bargain purchase transaction is recognised. [Refer: Gain recognised in bargain purchase transaction]	
ifrs-full	ExplanationOf	of amount reclassified between profit or loss and other comprehensive income applying overlay approach	explanation of the amount reclassified between profit or loss	Defise Comprehensive Income Applyin IFRS 4 39L d – Effective on first application of IFRS 9

			statements to understand how that amount is derived.	
ifrs-full	ExplanationOf Ateyt Changes	sInR Tingel (a) faith om of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	explanation of any changes in the range of undiscounted outcomes and the reasons	d AisdRsaso nsForThoseChangesForC IFRS 3 B67 b ii
ifrs-full	ExplanationOf Any Changes	sInR Exogenised Armo of any changes in recognised amounts of contingent consideration	uifbxOfContinge explanation of any changes in recognised amounts of contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	entisohosidaaration IFRS 3 B67 b i
ifrs-full	ExplanationOf Atsxe tsAcqui	ired Hyllylayfatfonver of assets acquired by way of government grant and initially recognised at fair value	rifihentGrantAnd explanation of whether assets acquired by way of government grants and initially recognised	ddinistikalsyRecognisedAtFairValue IAS 38 122 c iii

				at fair value are measured after recognition under the cost model or the revaluation model. [Refer: At fair value [member]; Government [member]; Government grants]		
ifrs-full			of sources of estimation uncertainty with significant risk of causing material adjustment	explanation of major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment.	RissultisngånMate IAS 1 125, disclosure: IFRIC 14 10	erialAdjustments
ifrs-full	ExplanationOf	A ssu mptionsTo	Weqslared tisour an of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	cEAssetsAndLis explanation of the process used to determine assumptions that have the greatest effect on the measurement of recognised assets, liabilities, income and expense arising from insurance contracts.	a diišties ure: IFRS 4 37 c – Expiry date 2021-01-01	
ifrs-full	ExplanationOf	B esi sOfPrepara	ibxplatiatidjusto of basis of preparation of unadjusted comparative information	edGomparativeI explanation of the basis used for the preparation of unadjusted	nforchastion: IFRS 10 C6B, disclosure: IFRS 11 C13B, disclosure:	

ifrs-full	ExplanationOf	BodyOfAuthori	s ation anation of body of authorisation	comparative information in the financial statements. The explanation of who authorised the financial statements for issue.	IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I, disclosure: IFRS 17 C27 – Effective 2021-01-01 disclosure: IAS 10 17
ifrs-full	ExplanationOf	(dbangeInActivi	t lesplætPleom itte	edThesulettaTlockea	sdiess WohntherIts Activities ArePredon
			of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	explanation of the change in activities that permitted an insurer to reassess whether its activities are predominantly connected with insurance.	IFRS 4 39C c iii – Expiry date 2021-01-01
ifrs-full	ExplanationOf	Gban geInActivi			ntisc@satifyingToApplyTemporaryF
			of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	explanation of the change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	IFRS 4 39D c – Expiry date 2021-01-01
ifrs-full	ExplanationOf	(lba figeInBusine	esstylbateitfionMa of change in business model for managing financial assets	nalgingFinancia explanation of the change in the entity's business model for managing financial assets. [Refer:	IFRS 7 12B b

	Financial assets]	
ifrs-full	ExplanationOfClbangeInName CHReparentingEntifK/0rOtherMeand/OfClbentrificationFromEndOfPression of change explanation in name of of the change reporting in either the entity or other name of the means of reporting identification entity or from end of any other preceding means of reporting identification period from the end of the preceding reporting period.	eced
ifrs-full	ExplanationOfCtbxngesInAppl datableEflaatRontesTdlPneviousAccountisclgReniod of changes explanation in applicable of the tax rates to changes in previous the entity's accounting applicable period income tax rate(s) compared to the previous accounting period. period.	
ifrs-full	ExplanationOfClbxngesInDesciptiplaOdRetriceiEntBenefitPlandisclosure:of changes in descriptionexplanationIAS 26 36 gof retirement benefit planof the of retirement 	
ifrs-full	ExplanationOfGentractualObliJaxiplasiEoiPurchaSteconstructOrDisselloppirevestmentPropertyOrForof contractualexplanationIAS 40 75 hobligationsof contractualto purchase,obligationsconstructto purchase,or developconstructinvestmentor developproperty orinvestmentfor repairs,property ormaintenancefor repairs,	ərRe

ifrs-full	Fundamention	Q 4.400 - 1.1 (or enhancements	maintenance or enhancements. [Refer: Investment property]	
IIIS-IUII	ExplanationOl		of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	explanation of the credit risk management practices and how they relate to the recognition and measurement of expected credit losses.	RelikutoSonRecognitionAndMeasureme
ifrs-full	ExplanationOf	DepartureFromI	HRS	The explanation of the entity's departure from an IFRS, disclosing that it has complied with applicable IFRSs except that it has departed from a particular requirement to achieve a fair presentation. This includes the disclosure of the title of the IFRS from which the entity has departed, the nature of the departure (including the treatment that the IFRS would require), the	disclosure: IAS 1 20 b, disclosure: IAS 1 20 c

			reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Conceptual Framework, and the treatment adopted. [Refer: IFRSs [member]]	
ifrs-full	ExplanationOf Dext gnatedFina	an Exapl Assertiss That of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	tAibeHeldOutside explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4.	elligadentityThatIssuesContractsWit IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	ExplanationOf Det tilsOfAnyI	n Vexplanation of details of any investment in employer	ologier explanation of the details of any investment in the employer that a retirement benefit plan has.	disclosure: IAS 26 35 a iv
ifrs-full	ExplanationOf Det tilsOfGuara	an FeqslanaeinfrR of details of guarantees given or received of outstanding balances for	eddisedOfOutsta explanation of the details of guarantees given or received for outstanding balances for	aditiol@BatencesForRelatedPartyTran IAS 24 18 b ii

		related party transaction	related party transactions. [Refer: Guarantees [member]; Related parties [member]]	
ifrs-full	ExplanationOfD	nicrptTaxactinding of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	EltherFivePerCe explanation of the details of a single investment exceeding either 5 % of the assets of a retirement benefit plan less its liabilities other than the actuarial present value of promised retirement benefits, or 5 % of any class or type of security.	adi@diNstlAssetsAvailableForBenefits IAS 26 35 a iii
ifrs-full	ExplanationOfD	eExplanatingLe of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]	explanation of the difference between: (a) operating lease commitments disclosed applying IAS 17 at the end of the annual	tdBislokosædApplyingIAS17AndLeas IFRS 16 C12 b

ifrs-full	ExplanationOf	DixtctMeasuren	ExtOME ativalue of direct measurement of fair value of goods or services received	explanation of how the fair value of goods or services received was determined if it was measured directly (for example, whether fair	vdissiRsueived IFRS 2 48
				example,	

ifrs-full ExplanationOfDesetosalOfInvesExplatPacipertyCatheedAtCostOrdistclosurdenceWithIFRS16WithinFa of disposal of explanation IAS 40 78 d i of the fact investment that the entity property carried at has disposed of investment cost or in accordance property not with IFRS 16 carried at fair within fair value when value model the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] ifrs-full ExplanationOf BffecttOfChange For Bionatgiocal As Fat For Which Fadi Vallow Becomes Reliably Measurable of effect of explanation IAS 41 56 c change for of the effect biological of changing asset for to fair value which measurement fair value for biological becomes assets reliably previously measurable measured at their cost less any accumulated depreciation and impairment losses but for which fair value

			becomes reliably measurable. [Refer: Biological assets; Impairment loss]	
ifrs-full	ExplanationOf	Straftsmutiptions of effect of changes in assumptions to measure insurance assets and insurance liabilities	sTbMeasureInsu explanation of the effect of changes in assumptions to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements.	I disclossre tsAndInsuranceLiabilities IFRS 4 37 d – Expiry date 2021-01-01
ifrs-full	ExplanationOf	SExplamation of effect of changes in composition of entity during interim period	explanation of the effect of changes in the composition	gHiselinsuPter.iod IAS 34 16A i

ifrs-full	TurplenetionOf	Dec-stOfChange	II-Dian Thi Call	[member]; Discontinued operations [member]; Subsidiaries [member]]	O'D'Land cours Uald For SalaOn Pa
IITS-IUII	ExplanationOf	HEXCLUIC nange	of effect of changes in plan to sell non- current asset or disposal group held for sale on results of operations for current period	explanation of the effect of the decision to change the plan to sell non- current assets or disposal groups on the results of operations for the current period. [Refer: Non- current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	Dibition Comparison of Comparison Comparison Comparison of
ifrs-full	ExplanationOf	Hffæ ttOfChange	STRPlanToSeIIN of effect of changes in plan to sell non- current asset or disposal group held for sale on results of operations for prior period	diftuurrentAsset explanation of the effect of the decision to change the plan to sell non- current assets or disposal groups on the results of operations for prior periods presented. [Refer: Non- current assets or disposal groups	O hiBukpsonsel GroupHeldForSaleOnRe IFRS 5 42

classified as held for sale] ifrs-full ExplanationOf Before to the state of the second state of the secon explanation of effect of IFRS 2 50 share-based that enables payments users of on entity's financial financial statements to position [text understand block] the effect of share-based payment transactions on the entity's financial position. ifrs-full ExplanationOf Affect Of Sharebased Playation ts On Phofit Or Loss disclosure: of effect of explanation **IFRS 2 50** that enables share-based payments on users of entity's profit financial or loss [text statements to block] understand the effect of share-based payment transactions on the entity's profit (loss). ifrs-full ExplanationOf Beset tOf Transition Of the Prophetic Strephone Casher Flows disclosure: of effect of explanation IFRS 1 25, transition on of material disclosure: **IFRS 1 23** reported cash adjustments flows to the statement of cash flows resulting from the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]] ifrs-full ExplanationOfEffectOfTransitionApproximation of effect of explanation IFRS 1 23 transition of how the on reported transition

			financial performance	from previous GAAP to IFRSs affected the entity's reported financial performance. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	ExplanationOf	Hefert Of Transiti	din Opti Repionted I of effect of transition on reported financial position	FilaencialPositio explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial position. [Refer: Previous GAAP [member]; IFRSs [member]]	ndisclosure: IFRS 1 23
ifrs-full	ExplanationOf	ifixtölibak Timir	EXPERIMENTAL of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	explanation of the effect	Obskigastion esAndTypicalTimingOfPa IFRS 15 117

Contract assets; Contract liabilities] ExplanationOf BetitnatedFinanc Faxp Fileatt Contingent Liabilities In Bassicesse Combination ifrs-full of estimated explanation IFRS 3 B64 j of the financial i effect, estimated financial contingent liabilities effect for in business contingent combination liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]] ifrs-full ExplanationOfBstitutatedFinancExplacettOnConffingentAssets disclosure: of estimated explanation IAS 37 89 financial of the effect of estimated financial contingent assets effect of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within control of the entity. ifrs-full ExplanationOfFtextAndBasisFofExplanationOfFTihancialStatementscWshareNotGoingConcernBasis of fact and explanation IAS 1 25 of the fact basis for preparation that the of financial entity has statements not prepared

			when not going concern basis	financial statements on a going concern basis and an explanation of the basis on which financial statements were prepared.	
ifrs-full	ExplanationOf		ingdptensitorial hat of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	explanation of the relevant factors in reaching the decision by	
ifrs-full	ExplanationOf	FtextsAndCircun	n EtaplærsItidi cati of facts and circumstances indicating rare situation for		n HixdResulare sificationOutOfFinancial IFRS 7 12A c – Expiry date 2021-01-01

			reclassification out of financial assets at fair value through profit or loss	for the reclassification of financial assets that are no longer held for the purpose of selling or repurchasing in the near term out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss; Reclassification out of financial assets at fair value through profit or loss]		
ifrs-full	ExplanationOfF	textsAndCircun	nEtapplæretDitStale(of facts and	OFReclassificati explanation	ochiAcidExapectedDisport	salMannerAnc
			circumstances of sale or reclassification and expected disposal, manner and timing	of the facts and circumstances of the sale or leading to the expected disposal, and the manner and timing of that disposal, when a non- current asset or disposal group has been either classified as held for sale or sold.		
ifrs-full	ExplanationOfF		ateohamytingAm of fact that aggregate	oTimeOfGoodwil explanation of the fact	ld)schtosnigebleAssetsW IAS 36 135	VithIndefiniteU
			carrying amount of goodwill or	that the aggregate carrying		

			intangible assets with indefinite useful lives allocated to cash- generating units is significant	amount of goodwill or intangible assets with indefinite useful lives allocated to the cash- generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. [Refer: Carrying amount [member]; Cash- generating units [member]; Intangible assets other than goodwill]	
ifrs-full	ExplanationOf	FtæxtfThatCarryir	EAplonatiOn Go of fact that carrying	o The illOrIntang explanation of the fact	blisAkxets&VithIndefiniteUsefulLives IAS 36 135
			amount of goodwill or intangible assets with indefinite useful lives is not significant	that the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a unit (group of units) across multiple cash- generating units (groups of units)	

			is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. [Refer: Carrying amount [member]; Cash- generating units [member]; Intangible assets other than goodwill]	
ifrs-full	ExplanationOfFaextfThatEntity	ys Owplan OtiOthe of fact that entity's owners or others have power to amend financial statements after issue	ers Fha vePowerTo explanation of the fact that the entity's owners or others have the power to amend financial statements after issue.	AlisehakkiinancialStatementsAfterIssu IAS 10 17
ifrs-full	ExplanationOfF text ThatFinar	nc all hystamaticents W of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	VHomeFairValueF explanation of the fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments,	rtisidusly€ouldNotBeReliablyMeas IFRS 7 30 e – Expiry date 2021-01-01

	,	1		class	
	,			[member]]	
ifrs-full	ExplanationOf	FreextfThatFinanc	all Statemations A	d Correspondin	gfligulosufrorPreviousPeriodsHaveBe
****		1	of fact that	explanation	IAS 29 39 a
			financial	of the fact	
)	-	statements	that financial	
			and	statements	
			corresponding		
			figures for	corresponding	
			previous	figures for	
			periods have	previous	
			been restated	periods have	
		-	for changes	been restated	
		-	in general	for changes	
		1	purchasing power of	in the general purchasing	
			functional	power of the	
		1	currency	functional	
		1	Currency	currency and,	
		-	1	as a result,	
		-	1	are stated in	
		-	1	terms of the	
		1	1	measuring	
		-	1	unit current	
		1	1	at the end of	
		-	1	the reporting	
		1	1	period in	
		1	1	hyperinflationa	ary I
		1	I	reporting.	
ifrs-full	ExplanationOf	fFtæxttThatFinanci			
		-	of fact that	explanation,	IFRS 1 28
		1	financial	in the entity's	
		1	statements	first IFRS	
		1	for previous	financial	
		1	periods not	statements, of	
		-	presented	the fact that	
		1	1	the entity did not present	
		-	1	financial	
		-	1	statements	
		-	1	for previous	
		1	1	periods.	
· C £.11		That Maxin	T-Al-mintofP	*	1 1 1/2 Janation Amongoments A
ifrs-full	Explanation	Haexiti nativiaxiii	of fact that	aymentForCont explanation	tingscittGunsiderationArrangementsA
		-	maximum	of the fact	iFKS 3 B64 g iii
		-	amount of	that the	111
		1	payment for	maximum	
		1	contingent	amount of the	
		-	consideration	payment for	
		-	arrangements	contingent	
		-	and	consideration	
	· · ·				

			indemnification assets is unlimited	harrangements and indemnification assets is unlimited.	n
ifrs-full	ExplanationOf	αααtfΓhatSharesI	TaxpNoPaoValu of fact that shares have no par value	eThe explanation of the fact that shares have no par value. [Refer: Par value per share]	disclosure: IAS 1 79 a iii
ifrs-full	ExplanationOf	PienatncialEffect(JEApljaustmen tsR of financial effect of adjustments related to business combinations	AdlhtedToBusine explanation of the financial effects of the adjustments recognised in the current reporting period that relate to business combinations that occurred in the period or previous reporting periods. [Refer: Business combinations [member]]	sstiSchowhineations IFRS 3 61
ifrs-full	ExplanationOf	PienatncialEffect(H&platinagient Lia of estimated financial effect of contingent liabilities	abilities explanation of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 a
ifrs-full	ExplanationOf	PienatncialEffect(DEDeparationFro of financial effect of	mILERS explanation of the financial	disclosure: IAS 1 20 d

				effect of the departure from IFRS on items in the financial statements that would have been reported when complying with the requirement.	
ifrs-full	ExplanationOf	Pienathlo i a blikffect (of financial effect of non- adjusting event after reporting period [text block]	EVantAfterRepo explanation of either an estimate of the financial effect of a non-adjusting event after the reporting period or a statement that such an estimate cannot be made.	IAS 10 21 b
ifrs-full	ExplanationOf	GeixtOrLossTha	of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding	explanation of the gain or loss that both relates to identifiable assets acquired or liabilities assumed in a business combination	a qlikæld@ml eiabilitiesAssumedInBusin IFRS 3 B67 e

combinations [member]] ifrs-full ExplanationOfCleantsLossesRecologeniseidWidtenCoFiteoIInSubsidiatidsIloostre: description IFRS 12 19 b of line item(s) in profit or of the line loss in which item(s) in gain (loss) is profit or loss recognised in which the when control gain (loss) is recognised (if of subsidiary is lost not presented separately) when control of a subsidiary is lost. [Refer: Subsidiaries [member]] ifrs-full ExplanationOfHextgeIneffectivenestationship IFRS 7 23E of hedge explanation ineffectiveness of hedge ineffectiveness resulting from sources resulting from that emerged sources that in hedging emerged in the hedging relationship relationship. [Refer: Gain (loss) on hedge ineffectiveness ifrs-full ExplanationOfHextAndWhyEnFitsyHkandAtiondCea3EnteFoHaveFunctionAdsCurrencyForWhichReliableG explanation **IFRS 1 31C** of how and why when the entity had, entity has a and ceased functional to have. currency that functional was, or is, the currency for currency of a which reliable hyperinflationary general price economy, of index is not how and why available the entity had, and no and ceased exchangeabilityto have, a with stable functional foreign currency for which currency exists the reliable general price index is not

available and no exchangeability with stable foreign currency exists. ifrs-full ExplanationOfHextEntityDetermined and teasure memory of Insurance a surface At TransitionDate IFRS 17 115 explanation of how entity of how determined – Effective an entity measurement 2021-01-01 of insurance determined contracts at the transition date measurement of insurance contracts at the transition date. [Refer: Insurance contracts [member]] ifrs-full ExplanationOfHextRateRegulatorIstRelation The disclosure: of how rate explanation IFRS 14 30 b regulator is of how the related rate regulator is related to the entity. [Refer: Description of identity of rate regulator(s)] ifrs-full ExplanationOfHextSignificant (ExplacestinGrossCheryingAmoundOfFiseancialInstrumentsContribute of how explanation **IFRS 7 35I** significant ofhow changes in significant gross carrying changes in amount of the gross financial carrying amount of instruments contributed financial to changes instruments in loss contributed allowance to changes in the loss allowance. ifrs-full ExplanationOfHext TimingOfSattisfationfPerfidrenanceObligatisckRelatesToTypicalTimingOfPa of how explanation IFRS 15 117 timing of of how the satisfaction of timing of performance satisfaction of

performance

obligations

obligations

relates to

typical timing relates to the of payment typical timing of payment. [Refer: Performance obligations [member]] ifrs-full ExplanationOf tepa blocktLoss Resolutions and of Reversed By Class difference and By Reportable Segmen disclosure IAS 36 130 d impairment loss of an ii recognised impairment or reversed loss for cashrecognised generating or reversed unit [text for a cashblock] generating unit. [Refer: Impairment loss; Reversal of impairment loss] ifrs-full ExplanationOfIndependentValuErIpsadatiorRevalUationProperty BlackAndEquipment explanation IAS 16 77 b of of whether an involvement of independent independent valuer was involved valuer in revaluation, for items of property, property, plant and plant and equipment equipment stated at revalued amounts. [Refer: Property, plant and equipment] ifrs-full ExplanationOf **testab4** optication RO film patient entrequirements For For Schwarz Instruments Explanatory IFRS 7 42P of initial explanation application of of the initial impairment application requirements of the

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 Explanation

		assumptions and estimation techniques used to apply impairment requirements [text block]	of the inputs, assumptions and estimation techniques used to apply the impairment requirements for financial instruments.	
ifrs-full	ExplanationOfInexaranceFina	anc eIxplamafixm er of insurance finance income (expenses)	sthe explanation of the total amount of insurance finance income (expenses) in the reporting period. [Refer: Insurance finance income (expenses)]	disclosure: IFRS 17 110 – Effective 2021-01-01
ifrs-full	ExplanationOf Intext estReven	we Reputated Not O of interest income reported net of interest expense	fillerestExpense explanation that the entity has reported a segment's interest revenue net of its interest expense. [Refer: Interest expense]	e disclosure: IFRS 8 23
ifrs-full	ExplanationOf Itexet stingAnd	FinExcilagations ac of investing and financing transactions not requiring use of cash or cash equivalents	tibheNotRequire explanation of the relevant information about investing and financing transactions that do not require the use of cash	e UiseOnfCars hOrCashEquivalents IAS 7 43

or cash equivalents. ifrs-full ExplanationOf textly ementOf receptendent Value The Revaluation Rightes furse Assets IFRS 16 57 of explanation of whether an involvement independent of independent valuer was valuer in involved for revaluation, right-of-use right-of-use assets stated at revalued assets amounts. [Refer: Rightof-use assets] ifrs-full ExplanationOflssuancesRepurchaselsAaddRepayThentsOfDebtAddEclositySecurities of issues, explanation IAS 34 16A e repurchases of the issues, and repurchases repayments and of debt repayments of debt and equity securities and equity securities. ifrs-full ExplanationOfMexinClassesOfAlesettanaficotedBillmepairmentLossiesOfResersalsOfImpairmentLossi of main explanation IAS 36 131 a classes of the main of assets classes of assets affected by impairment affected by losses or impairment reversals of losses or reversals of impairment losses impairment losses. [Refer: Impairment loss] ifrs-full ExplanationOfMerinEventsAndEixplanationcesTlibutLedToRecophisticoOffempairmentLossesAndRev of main explanation IAS 36 131 of the main b, disclosure: events and circumstances events and IAS 36 130 a circumstances that led to recognition of that led to the impairment recognition of losses and impairment reversals of losses and impairment reversals of losses impairment losses. [Refer:

			Impairment loss]	
ifrs-full	ExplanationOf MantagementJ	ud gexplantaliohpp of management judgements in applying entity's accounting policies with significant effect on recognised amounts	lyfhgEntitysAcc explanation of judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in	odistilogBrd-iciesWithSignificantEffeo IAS 1 122
			the financial statements.	
ifrs-full	ExplanationOf Mate rialEvent	sSibsplaneticToE: of events after interim period that have not been reflected	explanation of events after the	iodi TchatsHas reNotBeenReflected
ifrs-full	ExplanationOf MteatsblookentE	Bastex plsatalinon rep of measurement bases used in preparing financial statements [text block]	aff hg FinancialS explanation of the measurement basis (or bases) used in preparing the financial statements.	talisokerstsre: IAS 1 117 a
ifrs-full	ExplanationOf MethodDollainP	Paratin plans A ind As of method, main parameters	stifthetionsUnder explanation of the method,	rl ýisughsfore mationProvidedSensitivity IFRS 17 129 a – Effective 2021-01-01

the main and assumptions parameters underlying and information assumptions provided. underlying sensitivity the analysis other information than specified provided for in paragraph a sensitivity 128(a) of analysis IFRS 17 [text other than block] the analysis specified in paragraph 128(a) of IFRS 17. ifrs-full ExplanationOfMeethodsUsedTo DetelanatieInsuralite FinanceIncoliseExprensesRecognisedInProfitOr of methods explanation IFRS 17 118 of the - Effective used to 2021-01-01 determine methods used insurance to determine finance the insurance finance income income (expenses) recognised in (expenses) profit or loss recognised in profit or loss. [Refer: Insurance finance income (expenses)] ifrs-full ExplanationOf Mexifications Mddifiled Scheme based deayment Arrange when the sector of explanation IFRS 2 47 c i of modifications, of the modified modifications share-based for sharepayment based arrangements payment arrangements. [Refer: Share-based payment arrangements [member]] ifrs-full ExplanationOf NextreAndAdjusExphaseTrionmouflisePreviouslyPrefixedIneDiscontinuedOperations of nature and explanation **IFRS 5 35** adjustments of the to amounts nature and previously amount of

presented in

adjustments

discontinued in the current operations period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period. These adjustments may arise in such circumstances as: (a) the resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser; (b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations

			retained by the seller; and (c) the settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction. [Refer: Discontinued operations [member]]	
ifrs-full		of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	explanation of the nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years, disclosed in the entity's interim financial report.	ndisalisRapeortedInPriorInterimPeriod IAS 34 16A d
ifrs-full	ExplanationOf Natt reAndA	mou Explanation ffor of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual	cTingAssetsLial explanation of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are	pi diticksEqni tyNetIncomeOrCashFlow IAS 34 16A c

			because of their nature size or incidence	unusual because of their nature, size or incidence.	
ifrs-full	ExplanationOf	Natu reAndAmo	unxpltBigniofican of nature and amount of significant transactions	nfl mensactions explanation of the nature and amount of individually significant transactions with a government that has control, joint control or significant influence over the reporting entity and entities under control, joint control or significant influence over the reporting entity and entities under control, joint control or significant influence of that government.	disclosure: IAS 24 26 b i
ifrs-full	ExplanationOf	Nettre And Exte	- HO f Obdistrictions	-	udistetonset@fPropertyPlantAndEquipr
1175-1011	ExplanationOf	NexireAndExter	of nature and extent of obligations to acquire or build items of property, plant and equipment	explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to acquire or build items of property, plant and equipment in service concession arrangements. [Refer: Service concession arrangements	SIC 29 6 c iii

				[member]; Property, plant and equipment]	
ifrs-full	ExplanationOf	Nati reAndExte	ntxf0blagations of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	The eliver or Ri explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to deliver or rights to receive specified assets at the end of the concession period in service concession arrangements. [Refer: Service concession arrangements [member]]	gdisđloRunæiveSpecifiedAssetsAtEnd SIC 29 6 c iv
ifrs-full	ExplanationOf	Natu reAndExte	nHXfObligiations of nature and extent of obligations to provide or rights to expect provision of services	TcHProvideOrRi explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to provide, or rights to expect provision of, services in service concession arrangements. [Refer: Service concession	gditsCloExpectProvisionOfServices SIC 29 6 c ii

	arrangements [member]]
ifrs-full	ExplanationOf NatureAndExteH24fDthatikightsKhedObligationsdisclosure:of natureexplanationSIC 29 6 c viand extentof the natureof the natureof otherand extentif the natureof otherand extentif the naturerights and(for example,obligationsquantity, timeperiod oramount asappropriate)of rights andof rights andobligationsin serviceconcessionarrangementsthat the entitydoes notseparatelydisclose.[Refer:Serviceconcessionarrangementsisclose.isclose.[Refer:separatelyarrangementsisclose.[Refer:serviceconcessionarrangementsisclose.isclose.[Refer:serviceconcessionarrangementsisclose.isclose.[Refer:serviceconcessionarrangementsisclose.isclose.[Refer:serviceconcessionarrangementsisclose.isclose[member]]
ifrs-full	ExplanationOf NextreAndExten H3fRametivalAri dTerminationOpdisonSosure: of nature explanation SIC 29 6 c v of nature and extent of of the nature sIC 29 6 c v and extent of of the nature and extent renewal and and extent (for example, options quantity, time period or amount as appropriate) of renewal of renewal and termination options quantity, time of renewal and termination options in a termination of renewal and termination options in service concession arrangements. [Refer: Service concession arrangements [member]]
ifrs-full	ExplanationOf NatureAndExten HAffRaghtisTroUseSpecifiedAssettdisclosure: of nature explanation SIC 29 6 c i and extent of the nature of rights to and extent (for example,

use specified quantity, time period or assets amount as appropriate) of rights to use specified assets in service concession arrangements. [Refer: Service concession arrangements [member]] ifrs-full ExplanationOf NextreOfRequir dixentanelling SAnd Conclusion Why Regaurement Is In Conflict With Fair of nature of explanation IAS 1 23 a requirement of the title of in IFRS and the IFRS in conclusion question, the nature of the why requirement requirement is in conflict and the with objective reason why of financial management statements has concluded set out in that complying Framework with the requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the Conceptual Framework. ifrs-full ExplanationOfNexessaryInformatiplaNatiAnailaBlaAndDevelopdischessortExcessive explanation IFRS 8 32, of why of why disclosure: revenues from external revenues **IFRS 8 33** from external customers for each product customers for and service, each product and service, or each group of similar or each group products and of similar

		services, are not reported	products and services, are not reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]	
ifrs-full	ExplanationOf NotA ppliedNe	w StaplanatsOrIn of new standards or interpretations not applied	explanation of the fact	disclosure: IAS 8 30 a
ifrs-full	ExplanationOf	et HodillsseatAmLi of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	explanation of the objective of the method used and of any limitations that may result in the information	ajiReformationProvidedSen IFRS 17 129 b – Effective 2021-01-01
ifrs-full	ExplanationOf Pæxio dOverWh	ic EMplangtiment of period over which management has projected cash flows	HabProjectedCa explanation of the period over which management has projected cash flows	sdfskløssure: IAS 36 134 d iii, disclosure: IAS 36 134 e iii

ifrs-full	ExplanationOf	PæsetibilityOfRe	i Explaseatient Co of possibility of reimbursement contingent liabilities	explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities	IAS 37 86 c	
ifrs-full	ExplanationOf	PhasentibilityOfRe	i Forboolizae antient Co	[member]]	idssaBaaineessCor	nhination
111.5-1.011			of possibility of reimbursement contingent liabilities in business combination	explanation of the	IFRS 3 B64 j i	nonation

				[Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	ExplanationOf	Reas onForNonI	Disciplementation	offhationRegard explanation of the general nature of the dispute with other parties on the subject matter of a contingent asset and the fact and reason why required information relating to a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within control of the entity is not disclosed.	idigClostingentAsset IAS 37 92
ifrs-full	ExplanationOf	Reas onForNonI	of general	explanation	idigClosstingentLiability IAS 37 92
			nature of dispute and of reason for non- disclosure of information regarding contingent liability	of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and	

717

			reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]	
ifrs-full	ExplanationOf Reas onForNon	DEscholannetOfInf of general nature of dispute and of reason for non- disclosure of information regarding provision	offhationRegard explanation of the general nature of the dispute with other parties on the subject matter of a provision and the fact and reason why required information relating to a provision is not disclosed by the entity. [Refer: Provisions]	idigælosúsion IAS 37 92
ifrs-full	ExplanationOfRexsonsForCha	ngeplahotioA llo of reasons for changes in loss allowance for financial instruments	WanceForFinance explanation of the reasons for changes in the loss allowance for financial instruments, which may include (a) the portfolio composition; (b) the volume of financial instruments purchased or originated; and (c) the severity of	ciadansphements IFRS 7 B8D

	the expected credit losses.
ifrs-full	ExplanationOfReasonsForSignifficphttAdtiongesifficenancialStatedisclbsmettemsDueToApplicationOfof reasons for significant changes in financialexplanation of the reasons for significant changes in financialIFRS 15 C8 bifficent financial items due to application of IFRS 15financial line items due to the application of IFRS 15.
ifrs-full	ExplanationOfReasonsWhyEntify;FilenttditioAp;filedFRSsAsIft+HiadNowerStoppedApplyingIFRSs explanation IFRS 1 23B of reasons explanation of the reasons explanation why entity of the reasons elected to why an entity apply IFRSs that has applied IFRSs in a previous as if it had applied IFRSs period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, elected to apply IFRSs statement of annual financial statements annual annual financial statement of compliance with IFRSs, elected to apply IFRSs as if it had apply IFRSs as if it had never stopped apply IFRSs as if it had never stopped apply IFRSs as if it had never stopped
ifrs-full	ExplanationOf RextonWhyItIs Impelatiatible To of reason of reason Determine AmounitsdfosOccerrectionRelatedToPriorPer of reason explanation IAS 8 49 d why it is of the reason impracticable impracticable why it is impracticable amounts for to determine impracticable correction amounts for to determine prior period related to corrections prior period related to errors

			prior period errors.	
ifrs-full	ExplanationOf Reas onWhyItI	sliftpplatiatible To of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	DetermineAmo explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy.	uditscOfAuljustmentsRelatedToChang IAS 8 28 h, disclosure: IAS 8 29 e
ifrs-full	ExplanationOf Rekt tionshipB	et weeplambontsI of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related groups of contracts	explanation of the relationship between the amounts payable on demand that arise from contracts within the scope of IFRS 17 and	ndf3clatArisseFromContractsWithinSc IFRS 17 132 c – Effective 2021-01-01
ifrs-full	ExplanationOfRekttionshipB	et weep Imation ce of relationship between insurance finance income (expenses) and investment return on assets	FillanceIncomel explanation of the relationship between insurance finance income (expenses) and the investment return on assets, to enable users of the entity's financial statements to evaluate the sources of finance	xiperisessuferidInvestmentReturnOnAs IFRS 17 110 – Effective 2021-01-01

income or expenses recognised in profit or loss and other comprehensive income. [Refer: Insurance finance income (expenses)] ifrs-full ExplanationOfRekationshipBetyFeeplSeationvitieTheChangesInRdiskel@poseuresArisingFromInsuranc of explanation IFRS 17 of the 128 a ii – relationship between relationship Effective sensitivities between the 2021-01-01 to changes sensitivities in risk to changes exposures in risk arising from exposures insurance arising from contracts and insurance from financial contracts and assets held those arising from financial assets held by the entity. [Refer: Insurance contracts [member]; Financial assets] ifrs-full ExplanationOfRelationshipsBetExcelaPlationtsAndEctity disclosure: IAS 24 13 explanation of relationships of the between relationships parent and between a parent and its subsidiaries subsidiaries. [Refer: **Subsidiaries** [member]] ifrs-full ExplanationOfRelationtFactorsInRelatingDecisibe ToProvideSdisplotsTileatResultedInControllingU of relevant explanation IFRS 12 19G factors in of the reaching relevant decision factors in to provide reaching the support that decision by

			resulted in controlling unconsolidated structured entity	unconsolidated subsidiaries to provide, without having a contractual obligation to do so, financial or other support to an unconsolidated structured entity that the investment entity did not control, that resulted in obtaining control. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities	
				[member]]	
ifrs-full			of restrictions on distribution of revaluation surplus for intangible assets	explanation of restrictions on the distribution of the balance of the revaluation surplus for intangible assets to shareholders. [Refer: Revaluation surplus]	udfsæffnstanegibleAssets IAS 38 124 b
ifrs-full	ExplanationOf	RestrictionsOnF			alBrdoseds:OfInvestmentProperty
			of restrictions on	explanation of the	IAS 40 75 g

		realisability of investment property or remittance of income and proceeds of disposal of investment property	existence of restrictions on the realisability of investment property or the remittance of income and proceeds on the disposal of investment property. [Refer: Investment property]	
ifrs-full	ExplanationOfRisktMlkmalger			
		of risk management strategy related to hedge accounting [text block]	explanation of the risk management strategy related to hedge accounting.	IFRS 7 22A
ifrs-full	ExplanationOfSteastonalityO			disclosure:
		of seasonality or cyclicality of interim operations	explanatory comments about the seasonality or cyclicality of interim operations.	IAS 34 16A b
ifrs-full	ExplanationOfStleasteOptions			
		of share- based payment arrangement	description of a share-based payment arrangement that existed at any time during the reporting period. [Refer: Share-based payment arrangements [member]]	
ifrs-full	ExplanationOfStigntifikarktCl			
		of significant changes in contract	explanation of the significant	IFRS 15 118

		assets and contract liabilities [text block]	changes in the contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]	
ifrs-full	ExplanationOfSigntifikarktCh			
		of significant changes in net investment in finance lease [text block]	explanation of the significant changes in the carrying amount of the net investment in finance leases. [Refer: Net investment in finance lease]	IFRS 16 93
ifrs-full	ExplanationOf Sign ificantDe	ecre EsqHalnetich Of of significant decrease in level of government grants for agricultural activity	Gð hærnment Grar explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Government grants]	n tsisolosgric ulturalActivity IAS 41 57 c
ifrs-full	ExplanationOfSiextificantTe	rmstExtislematienfor	cestaionArrange	mdiscTdsatterayAffectAmountTimingA
		of significant terms of service concession arrangement that may affect amount, timing and certainty of		SIC 29 6 b

			future cash flows	future cash flows (for example, the period of the concession, re-pricing dates and the basis upon which re- pricing or re- negotiation is determined). [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOf	Fæxt hsAndCond	li from San Alians and of terms and conditions of outstanding balances for related party transaction		RædasedRa rtyTransaction IAS 24 18 b i
ifrs-full	ExplanationOf	InternetsactionsRec	contransaction recognised separately from acquisition of assets and assumption of liabilities in business combination		itionOfAssetsAndAssumptionOfLia IFRS 3 B64 1, disclosure: IFRS 3 B64 m, disclosure: IFRS 3 B64 1 i
ifrs-full	ExplanationOf	Itent sfersOfCun	nEkplacationOrl of transfers of cumulative gain or		tyligeInsustementsInEquityDesignated

			loss within equity of investments in equity instruments designated at fair value through other comprehensive income	cumulative gain or loss within equity for investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full			of unfulfilled conditions and other contingencies attaching to government assistance	explanation of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised. [Refer: Government [member]]	ttixcliosgTerGovernmentAssistance IAS 20 39 c
ifrs-full	ExplanationOf	Vækt eAssignedT	dK planstion ption of value assigned to key assumption	of the explanation of the value(s) assigned to key assumption(s) on which management has based its determination of recoverable amount for a cash- generating unit (group of units). [Refer: Cash- generating	disclosure: IAS 36 134 f ii, disclosure: IAS 36 135 e ii

			units [member]]	
ifrs-full	ExplanationOf	pectspllaRatiognis of when entity expects to recognise remaining contractual service margin in profit or loss	seRumainingCon explanation of when an entity expects to recognise the contractual service margin remaining at the end of the reporting period in profit or loss. [Refer: Contractual service margin [member]]	ntfisctloskServiceMarginInProfitOrLo IFRS 17 109 – Effective 2021-01-01
ifrs-full	ExplanationOfWebxenEntityEx	petexplaratiognis of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	sellhansactionPri explanation of when the entity expects to recognise the transaction price allocated to the remaining performance obligations as revenue. [Refer: Revenue from contracts with customers; Transaction price allocated to remaining performance obligations]	iadiAdlosatedToRemainingPerforman IFRS 15 120 b ii
ifrs-full	ExplanationOfWebxttherAnyC	on EidelantiatinFron of whether any consideration from contracts with customers is	Cba tractsWith explanation of whether any consideration	CdistchmarsEsNotIncludedInDisclosur

not included customers is in disclosure not included of transaction in the price disclosure of the allocated to remaining transaction performance price obligations allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations] ifrs-full ExplanationOf WebsetherBreache EWplichtermittellhender ToDemaisd Assueterated Repayment WereRe of whether IFRS 7 19 explanation of whether breaches which breaches of permitted loan terms lender to that permitted demand the lender accelerated to demand repayment accelerated were repayment remedied or were terms of loans remedied, or payable were terms of loans renegotiated payable were before renegotiated, before the financial statements financial were statements authorised for were authorised for issue issue. ifrs-full ExplanationOf Webxet therEntity Apprint a Fixed and the AS2425 disclosure: of whether explanation IAS 24 26 entity applies of whether exemption in the entity IAS 24.25 applies the exemption in paragraph 25 of IAS 24. ifrs-full ExplanationOfWebxetherEntityHasQbbaigattionToReternCollateralSobdOstRepledged IFRS 7 15 b of whether explanation entity has of whether obligation the entity has

ifrs-full	ExplanationOfWebx#therPa	of whether participants	collateral sold or repledged in absence of default by the owner of the collateral. ToRe tirementBe explanation of whether	endifstRlanre: IAS 26 36 d
		contribute to retirement benefit plan	participants contribute to retirement benefit plans.	
ifrs-full	ExplanationOf	ractica Hxpladiation Appoint of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	pilledForDisclor explanation of whether the practical expedient is applied for the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]	sdiseOfFureensactionPriceAllocatedTol IFRS 15 122
ifrs-full	ExplanationOf	yCame ExplititationtCor of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2 A(a) of IFRS 9 at date of initial application of IFRS 17	explanation of why the entity came to any different conclusions in the new assessment applying paragraphs 4.1.2(a) or 4.1.2 A(a) of IFRS 9 at the	AlisseksmeetApplyingParagraphs412 IFRS 17 C33 c – Effective 2021-01-01

			application of IFRS 17.	
ifrs-full	ExplanationOf Webxy Fair Value	eCatixpoltBatRiohab of why fair value cannot be reliably measured for investment	ly Me asuredForl explanation of why fair value cannot be reliably measured for	ndisstimenteropertyAtCostOrInAccor IAS 40 78 b
		property, at cost or in accordance with IFRS 16 within fair value model	investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	
ifrs-full	ExplanationOf Webxy Methods	Use Eckipol Rucatiogn is of why	eRenceProvid explanation	efficient field and the subsection of the subsec
		methods used to recognise revenue provide faithful depiction of transfer of goods or services	of why the methods used to recognise revenue from contracts with customers provide a faithful depiction of the transfer of goods or services. [Refer: Revenue from contracts with customers]	b
ifrs-full	ExplanationOrCtexetsReferen	ces Expltratio Fina of cross- reference to interim	ndialeStatementI explanation of cross- references	Didislokususse For First time Adopter IFRS 1 33
	1 1			1

			financial statement disclosures for first-time adopter	to other published documents that include information that is material to understanding the entity's current interim period for first-time adopters of IFRSs.	
ifrs-full	ExplanationW	h text	sfeepAaniatityfloo when greatest transfer activity took place	kIPAace explanation of when the greatest transfer activity took place within a reporting period (for example, over the last five days before the end of the reporting period) throughout which the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period).	disclosure: IFRS 7 42G c i

ifrs-full	ExplanationWh	ntehDisclosures			Why Closy Cannot Be Madelf Initial Ac
			of which	explanation	IFRS 3 B66
			disclosures	of which	
			could not	disclosures	
			be made	could not be	
			and reasons	made and	
			why they	reasons why	
			cannot be	they cannot	
			made if initial	be made if	
			accounting	the initial	
			for business	accounting	
			combination	for the	
			is incomplete	business	
			at time	combination	
		.	financial	is incomplete	
			statements are	at the time	
			authorised for	that financial	
			issue	statements are	
		.		authorised for	
				issue. [Refer:	
			1	Business	
			1	combinations	
				[member]]	
ifrs-full	FynlanationWb	textirValueBecc		Flie logical Ass	etsiBcetosianslyMeasuredAtCost
.115-1011	Explanation w	Indian value Deer	of why	explanation	IAS 41 56 b
			fair value	of why	IAS 41 50 0
			becomes	fair value	
			reliable for	becomes	
			biological	reliably	
		.	assets	measurable	
			previously	for biological	
			measured at	assets	
			cost	previously	
			cost	measured	
			ļ	at their cost	
				less any	
		.		accumulated	
			1	depreciation	
			1	and	
				accumulated	
				impairment	
				losses.	
				[Refer:	
				At cost	
				[member];	
			1	Biological	
				assets;	
				Impairment	
			1	lossl	
frs-full				loss]	ldgichl&ussetsAtCost

		value cannot be reliably measured for biological assets, at cost	of why fair value cannot be reliably measured for biological assets measured at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]	
ifrs-full	ExplanationWhtefxtirValueCan	notperationally of why fair value cannot be reliably measured for investment property, cost model	TethewiredForInv explanation of why fair value cannot be reliably measured for investment property measured using the cost model. [Refer: Investment property]	estistelotsParepertyCostModel IAS 40 79 e ii
ifrs-full	ExplanationWh t ExinancialState	bis planationepa of why entity not regarded as going concern	ar FdO nGoingCo explanation of the reason why the entity is not regarded as a going concern.	ndisulBassis: IAS 1 25
ifrs-full	ExplorationAnd HeralbetionAss	efstylandian and evaluation assets [member]	This member stands for exploration and evaluation expenditures recognised as assets in accordance with the	common practice: IAS 36 127

				entity's accounting policy. Exploration and evaluation expenditures are expenditures incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are	
				demonstrable.	
ifrs-full		credit	to credit risk on loan commitments and financial guarantee contracts	of the exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [member]; Credit risk [member]]	adistletContracts IFRS 7 35H, disclosure: IFRS 7 35I, disclosure: IFRS 7 35M
ifrs-full	ExposureToRis	KThasttani sesFro		hTilfscappeOntFR	
			to risk that arises from contracts within scope of IFRS 17	of the exposure to risk that arises from contracts within the	IFRS 17 125 a – Effective 2021-01-01

scope of IFRS 17. ifrs-full ExpropriationOfNenjbeAssetsByExpropriationMeThbemember example: IAS 10 22 c of major stands for assets by expropriation government of major [member] assets by government. [Refer: Government [member]] ifrs-full ExternalCreditGaraidesAxis External The axis disclosure: credit grades of a table IFRS 4 39G a defines the – Expiry date [axis] relationship 2021-01-01, between example: the domain IFRS 7 members or IG20C, categories in example: the table and IFRS 7 35M, the line items example: or concepts IFRS 7 that complete IG24 a – the table. Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01 ExternalCreditGnadeblefember External ifrs-full This member disclosure: credit grades stands for IFRS 4 39G a [member] credit grades – Expiry date 2021-01-01, that have example: been provided by external IFRS 7 rating IG20C, agencies. example: IFRS 7 35M, example: IFRS 7 IG24 a -Expiry date 2021-01-01, example: IFRS 7 36 c - Expiry date 2021-01-01 ifrs-full FactoringOfRecerievalblesMemberactoring of This member example: receivables stands for **IFRS 7 B33** [member] transactions in which

				an entity transfers its receivables to another party (the factor).	
ifrs-full	FactorsUsedTo	Itext	Operation of factors used to identify entity's reportable segments	éfits: description of the factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments or a combination of factors and whether operating segments have been aggregated). [Refer: Geographical areas [member]; Operating segments [member]; Products and services [member]; Products and services [member]; Products and services [member]; Products and services [member];	disclosure: IFRS 8 22 a

ifrs-full	FairValueAsDe	ennis dCostAxis	Fair value as deemed cost [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete	disclosure: IFRS 1 30
				the table.	
ifrs-full	FairValueGain	Sedification	Havie Redun Recor	The dain Otalere	odisputelseursiveIncomeIfFinancialAss
		credit	gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. [Refer: Financial assets]	IFRS 7 12D b
ifrs-full	FairValueGainI	XsdThatiWould	Havie Balun Recog	g TisedhinPvafit O	ralisssbortumancialAssetsHadNotBeen
		credit	gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer:	IFRS 7 42M b

				Financial assets]	
ifrs-full	FairValueGain	L XselThatiWrould credit	gain (loss) that would have been recognised in profit or loss or other	assets] gillsedhinPvafit@ gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer:	r ilisssiOu0t herComprehensiveIncom IFRS 7 42M b
				Financial assets]	
ifrs-full		credit	gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities]	
ifrs-full	FairValueGains	s XodsæsØor fjnar credit	n dialAssetts Recla gains (losses) on financial	asshfectiOutDfiAy gains (losses) that would	v aliksd:lesfors aleFinancialAssetsNotRe IFRS 7 12A e

			assets reclassified out of available-for- sale financial assets not recognised in other comprehensive income	have been recognised in other comprehensive income if financial assets had not been reclassified out of the available-for- sale category. [Refer: Financial assets available-for- sale; Other comprehensive income]	
ifrs-full	FairValueGains	s Kodsæst0mF inan credit	dialAssetusRecla gains (losses) on financial assets reclassified out of available-for- sale financial assets recognised in other comprehensive income	gains (losses) recognised in other comprehensive income on financial assets reclassified out of the available-for-	
ifrs-full	FairValueGains	sKodsæsæ@nFjinan credit	dialAssetusRecla gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	Scheeta Out Othein gains (losses) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss category.	ndiscilal Assects AtFair Value Through Pr IFRS 7 12A e – Expiry date 2021-01-01

ifrs-full	FairValueGains	s Xodsæst0mFjnar credit	dialAsabtsRecla gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	[Refer: Financial assets at fair value through profit or loss] assheedOutADfei gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	ndixcikisAssetsAtFairValueThroughPr IFRS 7 12A d – Expiry date 2021-01-01
ifrs-full	FairValueGains	s &riluorssflöna ,tWo credit	ulidifiaration gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	edbgnfisitdVnRto gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]	fi d03rcllosssife FinancialAssetsHadNotB IFRS 7 12D b
ifrs-full	FairValueHedg	est/fabrber	Fair value hedges [member]	This member stands for hedges of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability	disclosure: IAS 39 86 a, disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C

or firm commitment, that is attributable to a particular risk and could affect profit or loss. [Refer: Hedges [member]] ifrs-full FairValueModelWernbleer Fair value This member disclosure: model IAS 40 32A stands for [member] measurement using the fair value model. 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 participants at the measurement date. ifrs-full FairValueOfAcovinestRueceivablEair value The fair value disclosure: debit of acquired of receivables IFRS 3 B64 h receivables acquired in i a business combination. [Refer: Business combinations [member]] ifrs-full FairValueOfAssXtsRstpntsentingGoontialwingInvollhenfaintVaDaeredosphisadEinancialAssets IFRS 7 42E b debit of assets of assets representing representing continuing the entity's involvement continuing involvement in derecognised in financial derecognised financial assets assets. [Refer:

Financial assets] ifrs-full FairValueOfAssXciiastalRinancialFaiabilltiesof The fair value disclosure: of financial IFRS 7 42D d credit associated financial liabilities liabilities associated with transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets] ifrs-full FairValueOfFintenestanssetsRediassivadeAsMeasheeftAntAnhortistidClosture: of financial IFRS 7 12D a debit of financial assets assets reclassified reclassified out of fair out of the fair value through value through profit or loss profit or loss category into category into amortised amortised cost or cost or fair value fair value through other through other comprehensive comprehensive income income category category. [Refer: Financial assets] ifrs-full FairValueOfFinAnciastAussetsRedTaisisifieddAsMeaThreethAutAnhortististicClostFreestApplicationOfIFRS9 of financial IFRS 7 42M a debit of financial assets that assets reclassified have been reclassified as measured at amortised so that they are measured cost, initial application of at amortised IFRS 9 cost as a result of the transition to IFRS 9. [Refer: Financial assets]

ifrs-full	FairValueOfFinancinatarrase	tsRedfassifieldOutOf	fHaieValuevaluev	ughi@tbsut@mprehensiveIncomeCate
	debit	of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	of financial assets reclassified out of the fair value other comprehensive	IFRS 7 12D a
ifrs-full	FairValueOfFin & instansse debit	etsRedflaisivfieldOutOf of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	fRaine/Falme/Falmeou of financial assets that have been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as	u ghRdøsitfæ rLossAndIntoFairValueTh IFRS 7 42M a
ifrs-full	FairValueOfFin Athensettru debit	rumenF@mDislccentinu of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	of a financial instrument, n recognised as an asset, on discontinuation of its measurement at fair value through profit or loss, because	e rlisnløstFæi rValueThroughProfitOrL IFRS 7 24G c

			that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full				edisntøstFæirValueThroughProfitOrL
	c	of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	of a financial instrument, precognised as a liability, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	IFRS 7 24G c
ifrs-full				ditisked@restFirstApplicationOfIFRS
	c	liabilities reclassified as measured at amortised cost, initial application of IFRS 9	of financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer:	IFRS 7 42M a

				Financial liabilities]	
ifrs-full	FairValuaOfIn	. Wating to the Laint	V Family wood Walcorf a	The Amirtation	Dahia bibimata:
1115-1011	FairvalueOffi	debit	Memituved Weherfel investments in joint ventures for which there are quoted market prices	value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures]	IFRS 12 21 b iii
ifrs-full	FairValueOfIn	vætimetatst nAss	o Eizites WiherefPri	CERPutatiantionsP1	udlischledure.
		debit	investments in associates for which there are quoted market prices	value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates]	IFRS 12 21 b iii
ifrs-full	FairValueOfIn	v & stimstatstInEqu	i flynlyn sstrumenetts ts D	esingenatedAsMe	asisted suffeair Value Through Other Co
		debit	in equity instruments designated at fair value through other comprehensive income	amount of investments in equity instruments that the	IFRS 7 11A c, disclosure: IFRS 7 8 h

ifrs-full	FairValueOfIn		ifydinstalmentsN	fæðærfæð AtFair	Valisel6scoreghOtherComprehensiv
		debit	investments	value at the	IFRS 7 11B b
	,	1	in equity	date of the	
	ļ	1	instruments	derecognition	
	ļ	1	designated	of	
		1	at fair value	investments	
	,	1		in equity	
	,	1	comprehensive		
	,	1	income	that the	
		1	at date of	entity has	
	,	1	derecognition	designated	
	ļ	1		at fair value	
	,	1	1	through other	
				comprehensive	2
			1	income.	
			1	[Refer:	
			1	Investments	
			1	in equity	
	, 	'	1	instruments	
				designated	
				at fair value	
				through other	
	1	1	1	comprehensive	
				income	
		'	1	[member]]	
ifrs-full	FairValueOfLi	a Kilinista Represe	nFinig Continuins	Thive fairmentie	DelisedognisedFinancialAssets
1110 19		credit	of liabilities	of liabilities	IFRS 7 42E b
			representing	representing	
			continuing	the entity's	
			involvement	continuing	
			in	involvement	
			derecognised	in	
			financial	derecognised	
			assets	financial	
		'		assets. [Refer:	
	, 	'	1	Financial	
	I	1		assets]	
ifrs-full	FairValueOfPr	Weins Plant And	FraimwaeneMate	riablevfaiffendeneF	rexaccantey.ihAA mount
1110 1911		debit	of property,	of property,	16 79 d
	, 		plant and	plant and	
	ļ	'	equipment	equipment	
	,	1	materially	when the	
	,	1	different	fair value is	
	,	1	from carrying	materially	
	ļ		amount	different from	
	, 	'		the carrying	
	ļ	'	1	amount.	
	,	1	1	[Refer:	
	ļ		1	Carrying	
		1		amount	

				Property, plant and equipment]	
ifrs-full	FairValueOfSu	hxidinstant	-	HithatefdiksOfD?	at chat Construction of the second state of th
		debit	subsidiaries that cease to be consolidated as of date of change of investment entity status	value, as of the date of change of investment entity status, of subsidiaries that cease to be consolidated. [Refer: At fair value [member]; Disclosure of investment entities [text block]; Subsidiaries [member]]	IFRS 12 9B a
ifrs-full	FairValueOfTr				iadbidictices.fileatAreNotDerecognisedIn
		debit	transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	difference between the fair value of transferred financial assets that have not been derecognised in their entirety and their associated liabilities. [Refer: Financial assets]	IFRS 7 42D d
ifrs-full	FairValueOfTra	ansferredFinanc	ci HAIS settines soft in transferred financial assets (associated financial liabilities) that are not derecognised in their	atedFinancialLi	iabilitiesThatAreNotDerecognisedIn

entirety [abstract] ifrs-full FairValueOfTrates feisted Financia kassets EhafAre Netfaerced geisets blockere Entirety transferred of transferred IFRS 7 42D d debit financial financial assets that assets that are not are not derecognised derecognised in their in their entirety. entirety [Refer: Financial assets] ifrs-full FairValueOfUndenhstageltemsForGiontatacesWithDimeCaParticipationsHeatures debit underlying value of the IFRS 17 111 items for underlying – Effective contracts items for 2021-01-01 with direct contracts participation with direct features participation features. [Refer: Description of composition of underlying items for contracts with direct participation features] ifrs-full FeeAndCommisXiduFatipense Fee and The amount common commission debit of expense practice: IAS expense relating to 185 fees and commissions. ifrs-full FeeAndCommissionExpenseAbstraand commission expense [abstract] ifrs-full FeeAndCommisXidulationme Fee and The amount common credit commission of income practice: IAS income relating to 1 85 fees and commissions. ifrs-full FeeAndCommissionIncomeAbsteactand commission income [abstract]

ifrs-full	FeeAndCommi sXidnIntiom ,eEx credit	plears and commission income (expense)	The amount of income or expense relating to fees and	common practice: IAS 1 85
			commissions.	
ifrs-full	FeeAndCommissionIncomeEx	plens aAbstract commission income (expense) [abstract]		
ifrs-full	FeeExpenseArisXnglFratioFinan	cFæleLeadpieitisesN	o The Fain Value T	hdissethstrafitOrLo
	debit	arising from financial liabilities not at fair value through profit or loss	of fee expense (other than the amounts included when determining the effective interest rate) arising from financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]	IFRS 7 20 c i
ifrs-full	FeeIncomeAndExpenseAbstra	cFee income and expense [abstract]		
ifrs-full	FeeIncomeArisiXgFrratiFinanc		r EdiA takmarti sed	Gisst losure:
	credit	arising from financial assets not at fair value through profit or loss	of fee income (other than the amounts included when determining the effective interest rate) arising from financial assets that are not at fair value through profit or loss.	IFRS 7 20 c i

ifrs-full	FeeIncomeExp				abisities:NotAtFairValueThroughl
		credit	(expense) arising from financial assets or financial liabilities not at fair value through profit or loss	of fee income or expense (other than the amounts included when determining the effective interest rate) arising from financial assets or financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]	IFRS 7 20 c i – Expiry date 2021-01-01
ifrs-full	FeeIncomeExp	e X sduAraitiingFro credit	n Feustend Fidu (expense) arising from trust and fiduciary activities	cTany Autounties of fee income and expense (other than the amounts included when determining the effective interest rate) arising from trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions.	disclosure: IFRS 7 20 c ii
ifrs-full	FinalSalaryPer	nsimm Destined Ber	nEfitPlankMemb pension	eFhis member stands for	example: IAS 19 138 b

			defined benefit plans [member]	final salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]		
ifrs-full	FinanceCosts	X duration, debit	Finance costs	The amount of costs associated with financing activities of the entity.	disclosure: IAS 1 82 b	
ifrs-full	FinanceCostsP	a XiOlarastiõue ,dAs credit	Operations costs paid, classified as operating activities	iffere cash outflow for finance costs paid, classified as operating activities. [Refer: Finance costs]	common practice: IAS 7 31	
ifrs-full	FinanceIncome	X duration, credit	Finance income	The amount of income associated with interest and other financing activities of the entity.	common practice: IAS 1 85	
ifrs-full	FinanceIncome	:Xoduration, credit	Finance income (cost)	The amount of income or cost associated with interest and other financing activities of the entity.	common practice: IAS 1 85	
ifrs-full	FinanceIncome	ExpensesFrom	ReinsncænceCor income (expenses) from reinsurance contracts held excluded	tractsHeldExcl	udedFromProfit	OrLossAbstract

			from profit or loss [abstract]		
ifrs-full	FinanceIncome	- Exdenstiserom	ReinsncenceCor	f Entstand	distifosurProfitOrLossBeforeTax
1115-1011		credit	income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, before tax. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	FinanceIncome	EXX plenstis Firom	ReinancænceCor income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	frameshield fixeshield fixeshield fixeshield fixeshield fixeshield fixeshield fixeshield from profit or loss and recognised in other comprehensives income, net of tax. [Refer: Insurance finance income (expenses); Reinsurance contracts held fixeshield fi	adistificomProfitOrLossNetOfTax IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
				[member]]	
ifrs-full	FinanceIncome	- EX denstishrom	ReinancanceCor		ghiseldhuPeofitOrLoss

			(expenses) from reinsurance contracts held recognised in profit or loss	income (expenses) from reinsurance contracts held that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	- Effective 2021-01-01, disclosure: IFRS 17 82 - Effective 2021-01-01
ifrs-full	FinanceIncome	:AndNætittionsstme credit	entindriceanceLea income on net investment in finance lease	Sche amount of finance income on the net investment in the finance lease. [Refer: Finance income; Net investment in finance lease]	disclosure: IFRS 16 90 a ii
ifrs-full	FinanceIncome	Redeivatid filassi debit	ffeid Ass Operatin, income received, classified as operating activities	g Autivatib s inflow from finance income received, classified as operating activities. [Refer: Finance income]	common practice: IAS 7 31
ifrs-full	FinanceLeaseR	æcinsabhts debit	Finance lease receivables	The amount of receivables related to finance leases.	common practice: IAS 1 55
ifrs-full	FinancialAsset	sX instant, debit	Financial assets	The amount of assets that are: (a) cash; (b) an equity instrument of another entity; (c) a contractual	disclosure: IFRS 7 25, disclosure: IFRS 7 35H, disclosure: IFRS 7 35I, disclosure: IFRS 7 35M,

right: (i) to	example:
receive cash	IFRS 7 35N
or another	
financial asset	
from another	
entity; or (ii)	
to exchange	
financial	
assets or	
financial	
liabilities	
with another	
entity under	
conditions	
that are	
potentially favourable to	
the entity; or (d) a contract	
that will,	
or may be,	
settled in	
the entity's	
own equity	
instruments	
and is:	
(i) a non-	
derivative	
for which	
the entity	
is, or may	
be, obliged	
to receive	
a variable	
number of	
the entity's	
own equity	
instruments;	
or (ii) a derivative	
that will,	
or may be,	
settled other	
than by the	
exchange of a	
fixed amount	
of cash or	
another	
financial asset	
for a fixed	
number of	
the entity's	
own equity	

instruments. For this purpose the entity's own equity instruments do not include puttable financial instruments classified as equity instruments in accordance with paragraphs 16A-16B of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. [Refer: Financial instruments, class

ifrs-full	FinancialAsset	ts X fifestteat ByAn debit	affidancias ToIFF assets affected by amendments to IFRS 9 for prepayment features with negative	[member]; Financial liabilities] R \$9E outPrypag m amount of financial assets affected by the amendments to IFRS 9 for	adit Edutes With Negative Compensa IFRS 9 7.2.34 b
			compensation, carrying amount after applying amendments	prepayment features with negative compensation, after applying the amendments.	
ifrs-full	FinancialAsset	ts X fifesttent ByAn debit	didamentation of the second se	amount of financial assets affected by the amendments to IFRS 9 for	aditiddatuuresWithNegativeCompensa IFRS 9 7.2.34 a
ifrs-full	FinancialAsset	stæffectedByAn	didancial ToIFF assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	measurement category of financial assets affected by the amendments	editiEdatumesWithNegativeCompensa IFRS 9 7.2.34 b

ifrs-full	FinancialAsset	stækfectedByAn	neridamentas ToIFF	XSBE orPrepaym	echilded a sumes With Negative Compensa
			assets	measurement	IFRS 9 7.2.34
		'	affected by	category of	a
		'	amendments	financial	
		'	to IFRS 9 for	assets	
		'	prepayment	affected	
		'	features with	by the	
		'	negative	amendments	
		'	compensation,		
		1	measurement	prepayment	
		'	category	features with	
		'	immediately	negative	
		'	before	compensation,	
		1	applying	immediately	
		'	amendments	before	
				applying the amendments.	
ifrs-full	FinancialAsset		d Esigmatial nAtD		idiatebosuf&FRS17CarryingAmountA
		debit	assets	amount, after	IFRS 17
		'	affected by	redesignation,	
		'	redesignation	of financial	Effective
			at date	assets	2021-01-01
			of initial	affected	
			application	by the	
			of IFRS 17,	redesignation	
		''	carrying	at the date	
		''	amount after	of initial	
			redesignation	application of IFRS 17.	
ifrs-full	FinancialAsset	sX fifestandByRe	dEsinematicalnAtD	afekefbaitialAgop	idisticher@feFRS17CarryingAmountIr
1110 1		debit	assets	amount,	IFRS 17 C32
			affected by	immediately	b i – Effective
		'	redesignation	before	2021-01-01
		'	at date	redesignation,	
		1	of initial	of financial	
		1	application	assets	
		''	of IFRS 17,	affected	
			carrying	by the	
		''	amount	redesignation	
			immediately	at the date	
			before	of initial	
		'	redesignation	application of	
				IFRS 17.	
ifrs-full	FinancialAsset	sterfectedByRed			iditionsuferRS17MeasurementCate
			assets	measurement	IFRS 17
			affected by	category,	C32 b ii –
		''	redesignation	after	Effective
		''	at date	redesignation,	2021-01-01
			0 1	of financial	
		1	of initial		
			application	assets affected	

measurement | by the

redesignation

at the date

cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity

category after

redesignation

of initial application of IFRS 17. ifrs-full FinancialAssets to fiected By Red Esignation At Date bein it al Applidest down for RS17 Measurement Cates assets measurement IFRS 17 C32 affected by b i – Effective category, redesignation immediately 2021-01-01 at date before of initial redesignation, of financial application of IFRS 17, assets measurement affected category by the immediately redesignation before at the date redesignation of initial application of IFRS 17. ifrs-full FinancialAssetsXtiAstantisedCostinancial The amount disclosure: debit assets at of financial IFRS 78f amortised assets at cost amortised cost. The amortised cost is the amount at which financial assets are measured at initial recognition minus principal repayments, plus or minus the

amount, and adjusted for any impairment. [Refer: Financial assets] ifrs-full FinancialAssets Anter tised Cost Ganegadry Mem Eleis member disclosure: IFRS 78f stands for assets at the financial amortised assets at cost, category [member] amortised cost category. [Refer: Financial assets at amortised cost] ifrs-full FinancialAssets Anter tised Cost Macroialer This member disclosure: assets at stands for IFRS 7 B2 a the financial amortised cost, class assets [member] measured at amortised cost class. [Refer: Financial assets at amortised cost] ifrs-full FinancialAssetsXtFrastraVialue The fair value disclosure: Financial **IFRS 7 25** assets, at fair of financial debit value assets. [Refer: At fair value [member]; Financial assets] ifrs-full FinancialAssets AtFabevalueMefribencial This member disclosure: stands for assets at fair IFRS 7 B2 a value, class the financial [member] assets measured at fair value class. [Refer: Financial assets; At fair value [member]] ifrs-full FinancialAssetsXtFrestraValueThrFigenOtalerComFleenensoverIncondisclosure: IFRS 78h debit assets at of financial

	1	fair value through other comprehensive income	assets at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets; Other comprehensive income]	
ifrs-full		assets at fair value through other comprehensive income [abstract]	-	
ifrs-full		BinghrôtherCon assets at fair value through other comprehensive income, category [member]	stands for the financial assets at	IFRS 7 8 h
ifrs-full		BughRiafitOrL assets at fair value through profit or loss	oFbe amount of financial assets that are measured at fair value and for which gains (losses) are recognised in profit or loss. A financial asset shall be measured at fair value through profit or loss unless	disclosure: IFRS 7 8 a

			it is measured	
			at amortised	
			cost or at	
			fair value	
			through other	
			comprehensive	
			income.	
			A gain	
			(loss) on a	
			financial asset	
			measured	
			at fair value	
			shall be	
			recognised	
			in profit or	
			loss unless	
			it is part of	
			a hedging	
			relationship,	
			it is an	
			investment	
			in an equity	
			instrument	
			for which	
			the entity has	
			elected to	
			present gains	
			and losses	
			in other	
			comprehensive	
			income	
			or it is a	
			financial asset	
			measured	
			at fair value	
			through other	
			comprehensive	
			income.	
			[Refer: At	
			fair value	
			[member]; Financial	
			assets]	
ifrs-full	FinancialAssetsAtFairValueThr		ossAbstract	
		assets at fair		
		value through		
		a 1		
		profit or loss		
		profit or loss [abstract]		
ifrs-full	FinancialAssets rAttFrabeV alueThr	[abstract] BughRiaf itOrL	oEbGatagontydvle	ndbærlosure:
ifrs-full	FinancialAssets /htfrahtev alueThr	[abstract] BinghRiaf itOrL assets at fair	stands for	ndbædosure: IFRS 7 8 a
ifrs-full	FinancialAssets AttFrabeV alueThr	[abstract] BughRiaf itOrL	oEstGategotyevele stands for the financial assets at fair	ndbædosure: IFRS 7 8 a

			category [member]	value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAsset				Heldfrom Trading
		debit	assets at fair value through profit or loss, classified as held for trading	of financial assets at fair value through profit or loss classified as held for trading. A financial asset is classified as held for trading if: (a) it is acquired principally for the purpose of selling it in the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated	practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01

and effective hedging instrument). [Refer: At fair value [member]; Financial assets at fair value through profit or loss] ifrs-full FinancialAssets AttraberalueThr BighteiafitOrLoEstislassified Astraction Beneficial Content and Category Member IFRS 7 8 a – assets at fair stands for value through the financial Expiry date 2021-01-01 profit or loss, assets at fair classified value through as held for profit or loss trading, classified category as held for [member] trading category. [Refer: Financial assets at fair value through profit or loss, classified as held for trading] ifrs-full FinancialAssetsXtfratavalueThrEinghReinefitOrLoEbDesignatedAstispotoduiteialRecognition IFRS 78 a debit assets at fair of financial value through assets at fair value through profit or loss, designated profit or loss upon initial that were recognition or designated subsequently as such upon initial recognition or subsequently. [Refer: At fair value [member]; Financial assets at fair value through profit or loss] FinancialAssets Anti-abevalueThr Bingh RiafitOrLos Bases ignated Uplos Moistin Recognition Category Men ifrs-full assets at fair stands for IFRS 78 a value through the financial assets at fair profit or loss, designated value through

			upon initial recognition or subsequently, category [member]	profit or loss designated as such upon initial recognition or subsequently category. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	FinancialAsset	debit	rbighRiafitOrL assets at fair value through profit or loss, mandatorily measured at fair value	oFbMandatorily of financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss]	Misselusedté xtFairValue IFRS 7 8 a
ifrs-full	FinancialAsset		rbighRiafitOrL assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	oFbM andatbeily stands for the financial assets mandatorily measured at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	Mixxlosede4tFairValueCategoryMem IFRS 7 8 a
ifrs-full	FinancialAsset		т БinghRiaf itOrL assets at fair	oF bMæaxoured As of financial	sSiisclosAccordanceWithExemption IFRS 7 8 a

		value through profit or loss, measured accordanceassets at fair value through profit or loss measured as such in accordance- Effective 2021-01-01with with exemption for reacquisition of own equity instruments- with the exemption for reacquisition of own equity instruments, as described in paragraph 33A of IAS 32. [Refer: Financial assets at fair value through profit or loss]- Effective 2021-01-01
ifrs-full	Financial Assets Autoralia	alueThrougheightOrLoghtensunderAsStischberanceWithExemption
		assets at fair value through profit or loss, measured as such in exemption for reacquisition of own equity [member]
ifrs-full	FinancialAssets X t frastr debit	talueThr BirghRiof itOrLo FhMærsoured As <mark>StischlosAncecordanceWithExemption assets at fair of financial IFRS 78 a</mark>
		value through assets at fair profit or loss, value through measured profit or loss – Effective 2021-01-01

			as such in accordance with exemption for repurchase of own financial liabilities	exemption for repurchase of own financial liabilities, as described in paragraph 3.3.5 of IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAsset	s Atfrabe ralueTh	r birghRiaf itOrL assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	stands for the financial assets at fair value through profit or loss measured as such in	SlistlosArcordanceWithExemptionF IFRS 7 8 a – Effective 2021-01-01
ifrs-full	FinancialAsset	s Xviaidtabite ,forsal debit	∉Financial assets available-for- sale	The amount of non- derivative financial assets that are designated as available for sale or are not	disclosure: IFRS 7 8 d – Expiry date 2021-01-01

ifrs-full	FinancialAssets	sal eGaacgoarl yMem assets available-for- sale, category [member]	classified as (a) loans and receivables; (b) held- to-maturity investments; or (c) financial assets at fair value through profit or loss. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss; Held- to-maturity investments] bEh is member stands for the financial assets available-for- sale category. [Refer: Financial assets available-for- sale]	disclosure: IFRS 7 8 d – Expiry date 2021-01-01
ifrs-full	FinancialAssets &aimytang Ame debit	ourft Inameidl ately, assets, carrying amount immediately after initial application of IFRS 9	Afibel nating Augphi amount of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]	i ditiolo@ffF RS9 IFRS 7 421 b
ifrs-full	FinancialAssets Kainstant Ame debit	ourft Inameidl atelyl assets, carrying amount immediately before initial	A flor clarity and pre- amount of financial assets at the date of initial application	dicacionOffFRS9 IFRS 7 421 a

		application of IFRS 9	of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets]	
ifrs-full	FinancialAssets fartnær yMem	b E inancial assets, category [member]	This member stands for aggregated categories of financial assets. It also represents the standard value for the "Categories of financial assets" axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 7 8
ifrs-full	FinancialAssets faelhtot ivelyAs	seissadeialCredi assets collectively assessed for credit losses [member]	the second secon	common practice: IFRS 7 37 – Expiry date 2021-01-01

				Financial assets]	
ifrs-full	FinancialAsset	s Øciststänt dInPa debit	r FgnaplcR IEaOf assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	-	AdisalotApplyingIAS39 IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	FinancialAsset	s Ødsastänt dInPa debit	r Fgnaple & E aOf assets described in paragraph 39E(a) of IFRS 4, fair value	value] HIKS 4Finit/daluee of financial assets described in paragraph 39E(a) of IFRS 4, ie financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on	disclosure: IFRS 4 39E a – Expiry date 2021-01-01

ifrs-full	FinancialAsset	debit	assets described in paragraph 39E(a) of IFRS 4 that do not have low credit	amount applying IAS 39 of financial assets described in paragraph	o dikalestoe vCreditRiskCarryingAmo IFRS 4 39G b – Expiry date 2021-01-01
			risk, carrying amount applying IAS 39	paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial assets measured at amortised cost, the amount should be before	

				adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]		
ifrs-full	FinancialAsset	s Øeissstäht dInPa debit	rFignaplc AlEaOf assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	HRS4ThatDoN of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	odlikavæluræ/Crec IFRS 4 39G b – Expiry date 2021-01-01	litRiskFairValue
ifrs-full	FinancialAsset	sDesignatedAs	Figure 104 (Fair assets designated as measured at fair value through profit or loss [abstract]	ValueAbstract		
ifrs-full	FinancialAsset	sMeihtfantylanag debit	Thglainpiad ityRis assets held for managing liquidity risk	Whe amount of financial assets held for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash	disclosure: IFRS 7 B11E	

			outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities]	
ifrs-full	FinancialAssets Inepa bærdMen	bEinancial assets impaired [member]	This member stands for financial assets that have been impaired. [Refer: Financial assets]	common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	FinancialAssets Inclivid nallyA	ss EissadFiat Credi assets individually assessed for credit losses [member]	tlibisest/tebder stands for financial assets that have been individually assessed for credit losses. [Refer: Financial assets]	disclosure: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	FinancialAssets Mieastaned AtF debit	ai FValmeTalrough assets measured at fair value through other comprehensive income	of financial assets that are measured at fair value	IFRS 7 8 h

				o hugingga	I
				a business model whose	
				objective	
				is achieved	
				by both	
				collecting	
				contractual	
				cash flows	
				and selling	
				financial	
				assets and	
				(b) the	
				contractual	
				terms of the	
				financial asset	
				give rise on	
				specified	
				dates to cash	
				flows that	
				are solely	
				payments of	
				principal and	
				interest on	
				the principal	
				amount	
				outstanding.	
				[Refer: At	
				fair value	
				[member];	
				Financial	
				assets]	
ifrs-full	FinancialAsset	sMeasuredAtFa		OtherComprehe	nsiveIncomeAbstract
			assets		
			measured		
			at fair value		
			through other		
			comprehensive		
			income		
			[abstract]		
ifrs-full	FinancialAsset	s Meashere dAtFa			ndiscedes ucene Category Member
			assets	stands for	IFRS 7 8 h
			measured	the financial	
			at fair value	assets at	
			through other	fair value	
			comprehensive		
			income,	comprehensive	
			category	income	
			[member]	category.	
				[Refer: Financial	
				assets	
				measured	
		l	I	measureu	1

at fair value through other comprehensive income FinancialAssetsteteasurement dategangilahmedia Telly AfterInitial Aligoliasation Of IFRS9 ifrs-full IFRS 7 42I b assets, measurement measurement category of category financial immediately assets after initial immediately application of after the IFRS 9 initial application of IFRS 9. [Refer: Financial assets] FinancialAssetstetasurementCattegeorgilahmediaTellyBeforeInitialAsphiscateionOfIFRS9 ifrs-full IFRS 7 42I a assets, measurement measurement category of financial category immediately assets at the before initial date of initial application of application IFRS 9 of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets] ifrs-full FinancialAssets Member Financial disclosure: This member assets, class IFRS 9 stands for 7.2.34, [member] aggregated

			classes of financial assets. It also represents the standard value for the "Classes of financial assets" axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 17 C32 – Effective 2021-01-01, disclosure: IFRS 4 39L b – Effective on first application of IFRS 9, disclosure: IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	FinancialAssets	ie Nioalmip aliredN assets neither past due nor impaired [member]	Ethbæm ember stands for financial assets that are neither past due nor impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]	common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	FinancialAssets the fam The debit	os ESpewifae dInPa assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	affigeafith 9Ea (a) of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	IdiRSt4Faire Value IFRS 4 39E b – Expiry date 2021-01-01
ifrs-full	FinancialAssetsfatutskesScope	OFIFRESTMember assets outside		disclosure: IFRS 7 B2 b

	scope of IFRS 7, class [member]the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]
ifrs-full	FinancialAssets FrestiDueButNot HinpaicialMemb finis member stands for due but not impaired disclosure: IFRS 7 37 a – Expiry date assets past due but not impaired assets that are past due but not impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets] 2021-01-01
ifrs-full	FinancialAssets RlictgeadA,sColl afternational labilit filealistities debit assets of financial IFRS 7 14 a pledged as assets that the entity has pledged as collateral for liabilities or pledged as collateral for liabilities or collateral for liabilities or collateral for liabilities liabilities collateral for liabilities or collateral for liabilities collateral for liabilities or contingent liabilities including amounts that have been reclassified in accordance with paragraph 3.2.23 (a) of IFRS 9. [Refer: Contingent liabilities [member]; Financial assets] ssets] ssets] liabilities
ifrs-full	FinancialAssets RrevistantlyDesi gintent/AttFairVa IIibeThroughPro fit@cLasseButNoLongerSoDesignate debit assets of financial IFRS 7 42I c

			previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAsset	debit	Fintent/At FairVa assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	Ilibæ hroogh Pro of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	f df@closssnR eclassifiedDueToRequire IFRS 7 42I c
ifrs-full	FinancialAsset	debit	g finterdAtF airVa assets previously	Hibe hmoghPro of financial assets in the	fitiSclosserReclassifiedVoluntarilyFirs IFRS 7 42I c

		designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssets Reichstssif jedOu debit	t EffAnaiaa blefo assets	rsa heFfinia ncalalAs of financial	stitscAdsfunit.Value IFRS 7 12A b
ifrs_full		reclassified out of available-for- sale financial assets, at fair value	assets that have been reclassified out of the available-for- sale category. [Refer: At fair value [member]; Financial assets, at fair value]	– Expiry date 2021-01-01
ifrs-full	FinancialAssets Reichstsnif jedOu debit	assets	amount of	IFRS 7 12A b
		reclassified out of available-for- sale financial assets, carrying amount	financial assets that have been reclassified out of the available-for- sale category. [Refer: Financial assets]	– Expiry date 2021-01-01

ifrs-full	FinancialAsset	s Reiclstss ifjedOu	t Einanciac ialAs		HischoghPer ofitOrLossAtFairValue
		debit	assets reclassified out of financial assets at fair value through profit or loss, at fair value	of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAsset	s Reicilstss ifjedOu	t Einaac ialAs	s ElsA¢EniyW adue	Thischogh PerofitOr Loss Carrying Amo
		debit	assets reclassified out of financial assets at fair value through profit or loss, carrying amount	amount of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAsset	s Reimsg mitjedAs debit	Off Acquial tionD assets recognised as of acquisition date	aTche amount recognised as of the acquisition date for financial assets acquired in a business combination. [Refer: Financial assets; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	FinancialAsset	s XhiatsAarsI ndivid debit	Fighly/Dete rmine assets that are individually	dThePalmyalired of collateral available and	ExinWalke OfCollateralHeldAndOth IFRS 7 IG29 c –
			determined to be impaired, fair value	other credit enhancements obtained for	Expiry date 2021-01-01, example:

of collateral financial IFRS 7 37 b held and assets that are - Expiry date other credit 2021-01-01 individually enhancements determined to be impaired. [Refer: Financial assets; Impairment loss] ifrs-full FinancialAssets Khiats Warte Design Financial Assile as ur The tamin Watue This solg suffer fit Or Loss Before Applica IFRS 9 7.2.34 debit assets of financial that were assets in the с designated statement as measured of financial at fair value position through profit that were or loss before previously application of designated amendments as measured to IFRS 9 for at fair value prepayment through profit features with or loss but are negative no longer so compensation designated that are no when the longer so entity designated applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss] ifrs-full FinancialAssets X hiats Varte Designation Ais Measur The train Wable This algs The fit Or Loss Before Applica amount of IFRS 17 C32 debit assets that were financial c – Effective 2021-01-01 designated assets in the as measured statement of financial at fair value through profit position or loss before that were application of previously IFRS 17 that designated as measured are no longer so designated at fair value

through

profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of IFRS 17. ifrs-full FinancialAssets XoWshach, Overlagi Approxich Is Applied mount disclosure: **IFRS 4 39L** debit assets to of financial which overlay assets to b – Effective approach is which the on first applied application of overlay IFRS 9 approach is applied. [Refer: Financial assets] FinancialAssetsifyppableember ifrs-full Financial This member disclosure: IFRS 7 B52, assets, type stands for [member] aggregated disclosure: types of **IFRS 7 B51** financial assets. It also represents the standard value for the "Types of financial assets" axis if no other member is used. [Refer: Financial assets] ifrs-full FinancialAssets a KisichDoNotQuaria fis Ferre de reco Enetrovis Axis disclosure: financial of a table IFRS 7 42D assets that defines the are not relationship derecognised between in their the domain entirety [axis] members or categories in the table and the line items or concepts that complete the table.

ifrs-full	FinancialAsset	sWehndheDoNotQ			
			financial	stands for	IFRS 7 42D
			assets that	transferred	
			are not	financial	
			derecognised	assets that	
			in their	are not	
			entirety	derecognised	
			[member]	in their	
				entirety.	
				It also	
				represents	
				the standard	
				value for the	
				"Transferred	
				financial	
				assets that	
				are not	
				derecognised in their	
				entirety" axis	
				if no other	
				member is	
				used. [Refer:	
				Financial	
				assets]	
: Eng. E. 11	Linensial Asset	N/lemate Charatana a	Eiler al-Illaure	-	- tiPalan Armana dDagadOn Fasta Ard
ifrs-full	FinancialAsset	s w mosteotontrac debit	assets whose	of financial	v diBelensA ssessedBasedOnFactsAndO IFRS 7 42S
		ucon	contractual	assets whose	11103 / 425
			cash flow	contractual	
			characteristics	cash flow	
			have been	characteristics	
			assessed	have been	
			based on	assessed	
			facts and	based on the	
			circumstances	facts and	
			at initial	circumstances	
			recognition	that existed	
			without	at the initial	
			taking into	recognition	
			account	without	
			exception for	taking into	
			prepayment	account the	
			features	exception for	
				prepayment	
				features.	
				[Refer:	
				Financial	
		1	'''''''''''''''''''''''''''''''''''''	assets	
				assers	
ifrs-full	FinancialAsset	s WhosteG ontrac	t Fähansh fllowCl	-	weißelens Anssessed Based On Facts And
ifrs-full	FinancialAsset	s Whoste Organization for the standard state of the state	t Fahansh flowC assets whose	-	veiBelensAussessedBasedOnFactsAndO IFRS 7 42R

			cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element	circumstances that existed at the initial recognition without taking into account the requirements related to the modification of the time value of money element. [Refer: Financial assets]	
ifrs-full	ThiancialAsset	debit	assets with contractual cash flows modified during reporting	amortised cost before the modification of financial assets for	p löstilog færiodWhileLossAllowancel IFRS 7 35J a
			period while loss allowance measured at lifetime expected	which the contractual cash flows have been modified during the	
			credit losses, amortised cost before modification	reporting period while they had a loss allowance measured at	
				an amount equal to lifetime expected credit losses.	
				[Refer: Financial assets]	

ifrs-full	FinancialAsse				plostchogReriodWhileLossAllowance
		credit	assets with	modification	IFRS 7 35J a
			contractual	gain (loss)	
			cash flows	on financial assets for	
			modified during	which the	
			reporting	contractual	
			period	cash flows	
			while loss	have been	
			allowance	modified	
			measured	during the	
			at lifetime	reporting	
			expected	period	
			credit losses,	while they	
			modification	had a loss	
			gain (loss)	allowance	
				measured at	
				an amount	
				equal to	
				lifetime	
				expected credit losses.	
				[Refer:	
				Financial	
				assets]	
ifrs-full	FinancialAsse	to With Manthified		-	ss/AddossanceMeasuredAtLifetimeEx
1115-1u11	F IIIaiiCiai7355	debit	assets with	carrying	IFRS 7 35J b
			modified	amount of	
			contractual	financial	
			cash flows	assets that	
			while loss	have been	
			allowance	modified	
			measured	since initial	
			at lifetime	recognition	
			expected	at a time	
			credit losses for which loss	when the loss allowance	
			allowance	was measured	
			changed	at an amount	
			during	equal to	
			reporting	lifetime	
			period to	expected	
			12-month	credit losses	
			expected	and for which	
			credit losses,	the loss	
			gross carrying	allowance	
			amount	has changed	
				during the	
				reporting	
				period to an	
				amount equal to 12-month	

expected credit losses. [Refer: Financial assets] ifrs-full FinancialAssetsWittstanOffDurifigRamointingPeriodAndStillSubjetistToFinforcementActivityContract debit assets written contractual **IFRS 7 35L** off during amount outstanding reporting period and on financial still subject to assets that enforcement were written activity, off during contractual the reporting period and amount outstanding are still subject to enforcement activity. [Refer: Financial assets] ifrs-full FinancialEffectOntenhangesInAchoungtingPolicyNieinsbacember disclosure: (decrease) stands for IAS 8 28 f i, due to the financial disclosure: IAS 8 29 c i changes in effect of accounting changes in policy accounting [member] policy. ifrs-full FinancialEffectOneroberctionsOfAcreasetingErrolsistember disclosure: (decrease) stands for IAS 8 49 b due to the financial i, disclosure: corrections effect of IAS 8 49 c of prior corrections of period errors prior period [member] errors. ifrs-full FinancialEffect@xfisransitionFroFiiffaevielusGAAPficolarBssAxisdisclosure: of a table IFRS 1 24 effect of transition defines the from previous relationship between GAAP to IFRSs [axis] the domain members or categories in the table and the line items or concepts that complete the table.

ifrs-full	FinancialForecasten66ashFlow	sFinansiagenera	tiligily michalessu	rexxemtphexutMember
ifrs-full ifrs-full	FinancialForecast@fi6ashFlow FinancialForecast@fi8eofitOrL	forecast of cash inflows (outflows) for cash- generating unit, measurement input [member]	stands for a financial forecast of cash flows for a cash- generating unit, used as a measurement input.	IFRS 13 B36 e
		input [member]	unit, used as a measurement input.	
ifrs-full	FinancialGuaramteenboentractsM	guarantee contracts [member]	This member stands for contracts that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.	disclosure: IFRS 7 B8E, disclosure: IFRS 7 35M
ifrs-full	FinancialInstrumentsCereditim	AinedActedrPurc instruments credit- impaired after purchase or origination [member]	haseOrOmigheati stands for financial instruments that were credit- impaired after	adil&&asber: IFRS 7 35H b ii, disclosure: IFRS 7 35M b ii

				purchase or origination. [Refer: Financial instruments credit- impaired [member]]	
ifrs-full	FinancialInstru	mæntskæreditimp	FinedMinhber instruments credit- impaired [member]	This member stands for financial instruments that are credit- impaired. [Refer: Credit impairment of financial instruments [member]]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M
ifrs-full	FinancialInstru	nXeintsIanstignate	d'ArsthedgingIns instruments designated as hedging instruments, at fair value	filmetenis AdFair of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non- derivative financial assets or non- derivative financial liabilities whose fair value or cash flows are expected to offset changes	Vaikodosure: IFRS 7 22 b – Expiry date 2021-01-01

ifrs-full	FinancialInstru	maxintsMeasured	ÆthantValueThr instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete	p stiRelosuse CreditDerivativeIsUsedT IFRS 7 24G
ifrs-full	FinancialInstru	mæntsbæasured	AthantialueThr instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	stands for financial instruments measured at fair value	o ssi£tdosuse CreditDerivativeIsUsedTo IFRS 7 24G

			instruments. It also represents the standard value for the "Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk" axis if no other member is used. [Refer: Financial instruments, class [member]; Credit risk	
			[member]]	
ifrs-full	FinancialInstrum en solo de la companya de la compa	instruments not credit- impaired [member]	stands for financial instruments that are not credit- impaired. [Refer: Credit impairment of financial instruments [member]]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M
ifrs-full	FinancialInstrumæntsærrch	ased DinArigial atedC instruments purchased or originated credit- impaired [member]	radiisimpaniedM stands for financial instruments that were purchased or originated as credit- impaired. [Refer: Financial instruments credit-	ediisteiosure: IFRS 7 35H c, disclosure: IFRS 7 35M c

				impaired [member]]	
ifrs-full	FinancialInstrum	Xeints Sambiect To	Einfancea bleMa	sTereNæmimonArra	ngempltOrSimilarAgreementNotSe
		predit	instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial assets. [Refer: Financial assets]	IFRS 7 IG40D, example: IFRS 7 13C d i
ifrs-full	FinancialInstrum	Xeints Saubiect To	EinfonceableMa	sTereNætthion@PArra	ngempltOrSimilarAgreementNotSe
		lebit	instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial liabilities. [Refer: Financial liabilities]	IFRS 7 IG40D, example: IFRS 7 13C d i
ifrs-full	FinancialInstrum		Habm Pakvious	- Weald NumBer	ellistdbstyfeasuredAtTimeOfDerecog
		MINSWINUSEF	instruments whose fair value previously could not be reliably measured at time of derecognition	at the time of derecognition, of derecognised financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	IFRS 7 30 e

frs-full	FinancialLiabil	iXeinstant, credit	Financial liabilities	The amount of liabilities	disclosure: IFRS 7 25
		cicuit	naomics	that are: (a)	11 105 / 25
				a contractual	
				obligation:	
				(i) to deliver	
				cash or	
				another	
				financial asset	
				to another	
				entity; or (ii)	
				to exchange	
				financial	
				assets or	
				financial	
				liabilities	
				with another	
				entity under	
				conditions	
				that are	
				potentially	
				unfavourable	
				to the entity;	
				or (b) a	
				contract that	
				will, or may	
				be, settled in	
				the entity's	
				own equity	
				instruments	
				and is:	
				(i) a non-	
				derivative	
				for which	
				the entity	
				is, or may	
				be, obliged	
				to deliver	
				a variable	
				number of	
				the entity's	
				own equity	
				instruments;	
				or (ii) a	
				derivative	
				that will,	
				or may be,	
				settled other	
				than by the	
				exchange of a	
				fixed amount	
				of cash or	
				another	

financial asset for a fixed number of the entity's own equity instruments. For this purpose, rights, options or warrants to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency 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 nonderivative equity instruments. Also, for those purposes the entity's own equity instruments do not include puttable financial instruments that are classified as equity instruments in accordance with paragraphs 16A-16B

of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. As an exception, an instrument that meets the definition of a financial liability is classified as 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: Financial instruments,

				class [member]; Financial assets; Derivatives [member]]	
ifrs-full	FinancialLiabil	credit	AmendialentsTo liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	amount of financial liabilities affected by the amendments to IFRS 9 for	aylinsehtFuraturesWithNegativeCompe IFRS 9 7.2.34 b
ifrs-full	FinancialLiabil	credit	AimandialentsTo liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	amount of financial liabilities affected by the amendments to IFRS 9 for	ayhisehtFuraturesWithNegativeCompe IFRS 9 7.2.34 a
ifrs-full	FinancialLiabil		AmendialentsTo liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	measurement category of financial liabilities affected by the amendments	aylinsehtFuzzturesWithNegativeCompe IFRS 9 7.2.34 b

			applying the amendments.	
ifrs-full	FinancialLiabilitiessAffec	etedBy AinandialentsTolliabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	measurement category of financial liabilities affected by the amendments	aylinsehtFuraturesWithNegativeCompe IFRS 9 7.2.34 a
ifrs-full	FinancialLiabil iXeixAtAnt credit	portise d Cinentcial liabilities at amortised cost	The amount of financial liabilities at amortised cost. The amortised cost is the amount at which financial liabilities are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount. [Refer:	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f – Expiry date 2021-01-01

			Financial liabilities]	
ifrs-full	FinancialLiabilitinessAbte	Armortise di Giuxit Ciallegory liabilities at amortised cost, category [member]	Menisherember stands for the financial liabilities at amortised cost category. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f – Expiry date 2021-01-01
ifrs-full	FinancialLiabilitinessAlte	Armortise d'Anati Mac hmber liabilities at amortised cost, class [member]	This member stands for the financial liabilities measured at amortised cost class. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 B2 a
ifrs-full	FinancialLiabiliiXeinAta credit	Fatir Value Financial liabilities, at fair value	The fair value of financial liabilities. [Refer: At fair value [member]; Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	FinancialLiabil itinesrAlt	EnirValue Miamberl liabilities at fair value, class [member]	This member stands for the financial liabilities measured at fair value class. [Refer: Financial liabilities; At fair value [member]]	disclosure: IFRS 7 B2 a
ifrs-full	FinancialLiabili XeinAta credit	Fattr Value Himanugh Profit liabilities at fair value through profit or loss	OFhesemount of financial liabilities that meet either of the following conditions:	disclosure: IFRS 7 8 e

(a) they meet the definition of held for trading; or (b) upon initial recognition they are designated by the entity as at fair value through profit or loss. An entity may use this designation only when permitted by paragraph 4.3.5 of IFRS 9 (embedded derivatives) or when doing so results in more relevant information, because either: (a) it eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as "an accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; or (b) a group of financial

				liabilities		
				or financial		
				assets and		
				financial		
				liabilities		
				is managed		
				and its		
				performance		
				is evaluated		
				on a fair		
				value basis,		
				in accordance		
				with a		
				documented		
				risk		
				management		
				or investment		
				strategy, and		
				information		
				about the		
				group is		
				provided		
				internally		
				on that		
				basis to the		
				entity's key		
				management		
				personnel		
				(as defined		
				in IAS 24).		
				[Refer: At		
				fair value		
				[member];		
				Key		
				management personnel		
				of entity		
				-		
				or parent [member];		
				Derivatives		
				[member];		
				Financial		
				assets;		
				Financial		
				liabilities]		
ifrs-full	FinancialLiabil	itiesAtFairValu		OrLossAbstract		
			liabilities at			
			fair value			
			through			
			profit or loss			
			[abstract]			
	ļ	ļ	1	l	l	

frs-full	FinancialLiabilitiesAbEair			
		liabilities at fair value through profit or loss, category [member]	stands for the financial liabilities at fair value through profit or loss category. [Refer: Financial liabilities at fair value through profit or loss]	IFRS 7 8 e
ifrs-full	FinancialLiabiliXeinAtaratir	ValueffilmancialProfit	OFhosmGlaustifie	daliselleschFerrTrad
		liabilities at fair value through profit or loss that meet definition of held for trading	of financial liabilities at fair value through profit or loss that meet the definition of held for trading. A financial liability is classified as held for trading if: (a) 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 portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual	IFRS 7 8 e

ifrs-full	FinancialLiabi	li NeisrAtäriat ir Valu credit	eff inangaP rofit(liabilities at	pattern of short-term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument). [Refer: Financial liabilities at fair value through profit or loss]	ediaslosumeInitialRecognition IFRS 7 8 e
			fair value through profit or loss, designated	liabilities at fair value through profit or loss	
			upon initial recognition or subsequently	that were designated as such upon initial recognition or	
				subsequently. [Refer: At fair value [member]; Financial	
				liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabi	li tnessAbE tairValu			edikidonInetialRecognitionCategoryN
			liabilities at fair value through profit or loss, designated upon initial recognition or subsequently,	stands for the financial liabilities at fair value through profit or loss designated as such	IFRS 7 8 e
			category [member]	upon initial recognition or	

subsequently category. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] ifrs-full FinancialLiabilities: AltEairValue HimangiaProfit OF hisser Habere et disclosition Of HeldFor Trading Catego IFRS 78 e liabilities at stands for fair value the financial through liabilities at profit or loss fair value that meet through profit or loss that definition of held for meet the definition trading, category of held for [member] trading category. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading] ifrs-full FinancialLiabiliXeisGtantyingAnfloinatloianhediatellyhefteanlnyittiaglApplikoktisoneOfIFRS9 ÎFRS 7 42I b credit liabilities, amount of financial carrying amount liabilities immediately immediately after the after initial application of initial IFRS 9 application ofIFRS 9. [Refer: Financial liabilities] FinancialLiabiliNessStartyingAnFinatIciahediateINRefareVinitialAdjsdlosticenOfIFRS9 ifrs-full credit IFRS 7 42I a liabilities, amount of carrying financial amount liabilities immediately at the date

			before initial application of IFRS 9	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's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities]	
ifrs-full	FinancialLiabil	itines Glace gory M	efrinbæncial liabilities, category [member]	This member stands for aggregated categories of financial liabilities. It also represents the standard value for the "Categories of financial liabilities" axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 7 8
ifrs-full	FinancialLiabil	itiess Measureme	ntifiatugalyImm liabilities, measurement category immediately after initial	etchatelyAfterIn measurement category of financial liabilities immediately after the	i tlistelpşılite ationOfIFRS9 IFRS 7 42I b

			application of IFRS 9	initial application of IFRS 9. [Refer: Financial liabilities]	
ifrs-full			liabilities, measurement category immediately before initial application of IFRS 9	measurement category of financial liabilities 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 entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities]	nitialAppErcationOfIFRS9 IFRS 7 42I a
ifrs-full	FinancialLiabi	itinesi Moenn ber	Financial liabilities, class [member]	This member stands for aggregated classes financial liabilities. It also represents the standard value for the "Classes of financial liabilities" axis if no	disclosure: IFRS 9 7.2.34, disclosure: IFRS 7 6, disclosure: IFRS 7 42I

				other member is used. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabil	litnesObetsideSco	PEOMERS7Mer liabilities outside scope of IFRS 7, class [member]	níbais member stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]	disclosure: IFRS 7 B2 b
ifrs-full		credit	liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabil	credit	DemgnatadAtFa liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial	of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit	n Rtistîttûstr Ir o ssReclassifiedDueToReq IFRS 7 42I c

			application of IFRS 9	or loss but are no longer so designated, and that were reclassified due to the requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full		i iXeisIsteni ouslyI credit	Designated AtFa liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	if Natura if buot ight of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	Rtisfil@sulrossReclassifiedVoluntarily IFRS 7 42I c
ifrs-full	FinancialLiabi	liNedRætløssifie	IFiitaEqiaity liabilities reclassified into equity	The amount of financial liabilities reclassified into equity. [Refer:	disclosure: IAS 1 80A

Equity; Financial liabilities] ifrs-full FinancialLiabiliXeisRecordgnised A stafA caluisition IDetermount example: **IFRS 3 B64** credit liabilities recognised recognised as as of the i, example: of acquisition acquisition IFRS 3 IE72 date date for financial liabilities assumed in a business combination. [Refer: Financial liabilities; **Business** combinations [member]] ifrs-full FinancialLiabiliXesistantWereDesignaticalAsMeasheeatActairValdesEhosunghProfitOrLossBeforeApp liabilities IFRS 9 7.2.34 credit of financial that were liabilities in С designated the statement as measured of financial at fair value position through profit that were or loss before previously application of designated amendments as measured to IFRS 9 for at fair value prepayment through profit or loss but are features with negative no longer so compensation designated that are no when the longer so entity designated applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial liabilities at fair value through profit or loss] ifrs-full FinancialLiabilities Type Member Financial This member disclosure: liabilities, stands for IFRS 7 B52,

			type [member]	aggregated types of financial liabilities. It also represents the standard value for the "Types of financial liabilities" axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 7 B51
ifrs-full	FinancialRiskN		Financial risk [member]	This member stands for the risk of a possible future change in one or more of a specified interest rate, financial instrument price, commodity price, currency exchange rate, index of prices or rates, credit rating or credit index or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01
ifrs-full	FinishedGoods	X instant, debit	Current finished goods	A classification of current inventory	example: IAS 1 78 c, common

				representing the amount of goods that have completed the production process and are held for sale in the ordinary course of business. [Refer: Inventories]	practice: IAS 2 37
ifrs-full	FiveYearsBefo	r oRepbet ingYea	r Membea rs before reporting year [member]	This member stands for a year that ended five years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	FixedInterestR	atað fræð er	Fixed interest rate [member]	This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]	common practice: IFRS 7 39
ifrs-full	FixedpriceCon	t raetsilsk ember	Fixed-price contracts [member]	This member stands for fixed-price contracts with customers.	example: IFRS 15 B89 d
ifrs-full	FixturesAndFit	t X nġusstant, debit	Fixtures and fittings	The amount of fixtures and fittings, not permanently attached to real property, used in the entity's operations.	example: IAS 16 37 g
ifrs-full	FixturesAndFit	tingsikkember	Fixtures and fittings [member]	This member stands for a class of property, plant and equipment	example: IAS 16 37 g

			representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]	
ifrs-full	FlatSalaryPensiondDatferedBen	efitationsion pension defined benefit plans [member]	rThis member stands for flat salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	FloatingInterest Ratellyfer mber	Floating interest rate [member]	This member stands for a non-fixed interest rate. [Refer: Interest rate risk [member]]	common practice: IFRS 7 39
ifrs-full	ForeignCountrienMeheber	Foreign countries [member]	This member stands for countries outside the entity's country of domicile. [Refer: Country of domicile [member]]	disclosure: IFRS 8 33 b, disclosure: IFRS 8 33 a
ifrs-full	ForeignExchangeRatesAbstra	ctForeign exchange rates [abstract]		
ifrs-full	ForwardContractivefeelbebrer	Forward contract [member]	This member stands for a contract between two parties for	common practice: IAS 1 112 c

				the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	
ifrs-full	FourYearsBefc	neReploetingYea	rKoembears before reporting year [member]	This member stands for a year that ended four years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	FranchiseFeeIr	n Xonthe ration, credit	Franchise fee income	The amount of income arising from franchise fees.	common practice: IAS 1 112 c
ifrs-full	FranchisesMer	ninæmber	Franchises [member]	This member stands for a class of intangible assets representing the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119

ifrs-full	FuelAndEnerg	y Kxhenaste on, debit	Fuel and energy expense	The amount of expense arising from the consumption of fuel and energy.	common practice: IAS 1 112 c
ifrs-full	FuelAndEnerg	yExpenseAbstra			
			energy expense [abstract]		
ifrs-full	FuelExpense	X duration, debit	Fuel expense	The amount of expense arising from the consumption of fuel.	common practice: IAS 1 112 c
ifrs-full	FundingArran	zenniesntsOfDefir	edBatiegtPlans. arrangements of defined benefit plans [axis]	A Kine axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 e
ifrs-full	FundingArran	genænbæ ∂fDefir	ddBaliegtPlans arrangements of defined benefit plans [member]	Mdnibmember stands for all defined benefit plans when disaggregated by funding arrangements of defined benefits plans. It also represents the standard value for the "Funding arrangements of defined benefits plans" axis if no other	example: IAS 19 138 e

			member is used.	
ifrs-full	FuturesContrac tilværibær	Futures contract [member]	This member stands for a standardised, exchange- traded contract for the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	common practice: IAS 1 112 c
ifrs-full	GainLossArisin ğFdunaDen ça credit	arising from derecognition of financial assets measured at amortised cost	cial Messetis Measu (loss) arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	IAS 1 82 aa
ifrs-full	GainLossArisingFromDered	ecognGtaimQ65si)anc arising from derecognition of financial assets measured at amortised cost [abstract]		redAtAmortisedCostAbstract
ifrs-full	GainLossArisin ğ F danaDoff e credit	eren GBiet (loss) Carr arising from difference between carrying amount of financial liability extinguished and	ry Ting Agaio untOff (loss) arising from the difference between the carrying amount of the financial liability extinguished and the	FüisckcisulfeiabilityExtinguishedAndC IFRIC 19 11

consideration | measurement paid of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]] ifrs-full GainLossOfDer&cdgratiedFinanGialtA(kests)AdDatEKefFainsfer disclosure: IFRS 7 42G a credit derecognised (loss) financial recognised on assets at date derecognised of transfer financial assets as of the date of the transfer of the assets. [Refer: Financial assets] ifrs-full GainLossOfDer&cdgratedFinanCialtA6ketsRepreEbetgagGreatestdischoferActivity credit from transfer (loss) IFRS 7 42G c activity recognised ii during period from the transfer of representing greatest financial transfer assets during activity the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer:

			Financial assets]	
ifrs-full	redit	Gation of consolidation of subsidiaries due to change of investment entity status	idlarigaDueToC (loss) arising on the cessation of the consolidation of subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	h ង់ទទ្ទ៤១៧កេ vestmentEntityStatus IFRS 12 9B b
ifrs-full	redit	on change in fair value of hedged item used as basis for recognising hedge	WhedgasBasisFo (loss) on the change in fair value of the hedged item used as a basis for recognising	
ifrs-full	redit	Confl (dging) on change in fair value of hedging instrument used as		BlisidBouRecognisingHedgeIneffecti IFRS 7 24A c

			basis for recognising hedge ineffectiveness	ineffectiveness Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.	
ifrs-full	GainLossOnCł	nængerstat Enffect C debit	ficini (log) etD on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	effihedBenefitAs (increase) in the net defined benefit liability (asset) resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income; Net defined benefit liability (asset); Interest expense (income), net defined	schisEdoAssnetCeiling IAS 19 141 c iv

ifrs-full	GainLossOnCh	a Anglen lat Folficet C debit	fliaini(logs)eim on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	(decrease) in reimbursement rights resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the	
<u></u>				rights]	
ifrs-full	GainLossOnDe	e Xgmataoin⊕ fFin credit	afficial (hosts) men designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	f Asd/gaisu redA (loss) recognised on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument.	t Easir Vasluee ThroughProfitOrLossBeca IFRS 7 24G b

[Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]] ifrs-full GainLossOnHet & delimatfectiven & ain (loss) The gain disclosure: (loss) on IFRS 7 24C a credit on hedge ineffectiveness hedge i ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item. ifrs-full GainLossOnHedgeIneffectiven csaAb(stract on hedge ineffectiveness [abstract] ifrs-full GainLossOnHet & dimatfortiven & a Recloss) sed in Other a former endimination of the second credit on hedge (loss) IFRS 7 24C a ineffectiveness recognised i recognised in other in other comprehensive comprehensive income income on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness ifrs-full GainLossOnHedgelmeffectivenesaRecloss)sedInHrogtorLoss disclosure: IFRS 7 24C a credit on hedge (loss) ineffectiveness recognised i, disclosure: recognised in in profit or IFRS 7 24C b profit or loss loss on hedge ii ineffectiveness. [Refer: Gain (loss)

	on hedge ineffectiveness]
ifrs-full	GainLossOnReiXedsnartionentOfNatDélõssedBien affint_ideloidetsAssetisclosure:
	debit remeasurement (increase) in net defined a net defined benefit liability liability (asset) (asset) resulting from the remeasurement of that net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]
ifrs-full	GainLossOnRemeasurementO GainLossOnRemeasurementO remeasurement, net defined benefit liability (asset) [abstract]
ifrs-full	GainLossOnRetXedsnationentO debit
ifrs-full	GainLossOnRemeasurementO fRaim(hosse)noen tRightsAbstract remeasurement, reimbursement rights [abstract]
ifrs-full	GainLossRecogXisthdAtiRusult GRim(tass)ring ToFraigValueEqu idjstatesustinAcquireeHeldByAcquir

			to fair value equity interest in acquiree held by acquirer before business combination	remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]	
ifrs-full	GainLossReco	g Xishd@thif inanc credit	recognised on derecognition of financial instruments whose fair value previously could not be reliably measured		Rtisciloussilg:CouldNotBeReliablyMea IFRS 7 30 e – Expiry date 2021-01-01
ifrs-full	GainLossReco	g Xishd@tiidvl easu credit	recognised on	(loss)	Siskelosûne DisposalOfAssetsOrDispo IFRS 5 33 b
			measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation. [Refer: Discontinued operations [member]]	iii

ifrs-full	GainLossThatF				ediastomeetInBusinessCombina
		credit	that relates to	(loss) that	IFRS 3 B67 e
			identifiable	both: (a)	
			assets	relates to	
			acquired or	identifiable	
			liabilities	assets	
			assumed	acquired or	
			in business	liabilities	
			combination	assumed in	
			and is of such	a business	
			size, nature or	combination;	
			incidence that	and (b) is of	
			disclosure is relevant to	such size, nature or	
			understanding	incidence that	
			combined	disclosure is	
			entity's	relevant to	
			financial	understanding	
			statements	the combined	
				entity's	
				financial	
				statements.	
				[Refer:	
				Business	
				combinations	
				[member]]	
ifrs-full	GainOnRecove		l Actaviance s Previo	Jashy WaittenOff	common
		credit	recovery of	the recovery	practice: IAS
			loans and	of loans and	1 85
			advances	advances	
			previously	previously	
			written off	written off.	
frs-full	GainRecognise		claserTransaction		disclosure:
		credit	recognised	of any gain	IFRS 3 B64 n
			in bargain	recognised	1
			purchase	in a business	
			transaction	combination	
				in which the net of the	
				identifiable	
				assets	
				acquired and	
				the liabilities	
				assumed	
				exceeds the	
				aggregate	
				of the	
				consideration	
				transferred,	
	1		· · · · ·		
				non-	

interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: **Business** combinations [member]] ifrs-full GainsArisingFromDenticognitional Aster States State credit arising from recognised **IFRS 7 20A** derecognition in the of financial statement of assets comprehensive measured at income, amortised that arises from the cost derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost] ifrs-full GainsLossesAriXingFractionDifferEncienBetosseePreViergsCasryingAisschontAndFairValueOfFinancialA IAS 1 82 ca credit arising from (losses) difference arising from the difference between between the previous previous amortised cost and amortised fair value cost and the of financial fair value of financial assets reclassified assets out of reclassified amortised out of the cost into fair amortised value through cost into the profit or loss fair value measurement through profit or loss category measurement category. [Refer: At fair value

				[member]; Financial assets at amortised cost]	
ifrs-full	GainsLossesA	ri XingFracion Sale/ credit	GdInsa(hbssckT arising from sale and leaseback transactions	ra ftsægtainns (losses) arising from sale and leaseback transactions.	disclosure: IFRS 16 53 i
ifrs-full	GainsLossesAi	debit	arising from	e dRedeciteaise bil (increase)	ityskslosture: IAS 19 141 d
			arising from settlements, net defined benefit liability (asset)	(increase) in the net defined benefit liability (asset) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Refer: Net defined benefit liability (asset);	IAS 19 141 d

Defined benefit plans [member]; Actuarial assumptions [member]] ifrs-full GainsLossesOn Xvalulable forsal e Gainas (los AssetsThe gains disclosure: credit on available-(losses) on IFRS 7 20 a ii for-sale available-for-– Expiry date 2021-01-01 financial sale financial assets. [Refer: assets Financial assets available-forsale] ifrs-full GainsLossesOn & adh Fation Hedge Bin for (to Faces) The gains disclosure: IAS 1 91 b, credit on cash (losses) flow hedges, recognised disclosure: IFRS 7 23 c before tax in other comprehensive – Expiry date 2021-01-01 income on cash flow hedges. before tax. [Refer: Cash flow hedges [member]] ifrs-full GainsLossesOn&adbFdtowHedg&AletQfTsses) The gains disclosure: credit on cash flow (losses) IAS 1 91 a, hedges, net of recognised disclosure: in other IFRS 7 24C b tax comprehensive i, disclosure: income on IFRS 7 24E cash flow a, disclosure: hedges, IFRS 7 23 c net of tax. - Expiry date [Refer: Cash 2021-01-01 flow hedges [member]] ifrs-full GainsLossesOn & hause Infair Value Estilostes Of Biologinal Assets For Sument Period credit on change in (losses) IAS 41 40 fair value less arising during costs to sell the current of biological period on the assets for change in fair current period value less costs to sell of biological assets. [Refer:

		Biological assets]
ifrs-full	GainsLossesOn&hdung credit	telof air Valuation (Desises) Teshe gains common on change in (losses) practice: IAS fair value of resulting from 1 85 derivatives change in the fair value of derivatives change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives member]] in profit or
ifrs-full	GainsLossesOnChang	eInFairValiationfDesiscativesAbstract on change in fair value of derivatives [abstract]
ifrs-full	GainsLossesOn&hdung credit	etion/,alueOffinsc(lgrs@as)efiby:BasisSpreaddBefoseffaxon change(losses)IAS 1 91 bin valuerecognisedof foreignin othercurrencycomprehensivebasis spreads,incomebefore taxon changein valueof foreigncurrencycomprehensivebasis spreads,incomebefore taxof foreigncurrencybasis spreads,before taxforeigncurrencybasis spreads,before tax[Refer: Othercomprehensiveincome]
ifrs-full	GainsLossesOn&hdimg credit	definition Offinition If the Basiss preaded NetOMITex on change (losses) IAS 191 a in value recognised in other of foreign in other currency basis spreads, income in value net of tax on change in value of foreign in other income net of tax on change in value of foreign currency basis spreads, net of tax net of foreign currency basis spreads, net of tax. [Refer: Other comprehensive income income
ifrs-full	GainsLossesOn&hamg credit	etlonValue Offios v/kossbeten Tents Offiosrward Ciscles atsBefore on change (losses) IAS 1 91 b

		in value recognised of forward in other elements comprehensive of forward income on contracts, change in before tax value of forward elements of forward contracts, before tax. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOn&htam	pation//alue Offins://knskleken Fhts@affrerward Gischwattset on change (losses) IAS 1 91 a in value recognised of forward in other elements comprehensive of forward income on contracts, net change in of tax value of forward elements of forward contracts, net of tax. [Refer: Other comprehensive income]	
ifrs-full	credit	attent/alue OfaTinsn(Naskas9) fOpptignistBefore Taissclosure: on change (losses) IAS 1 91 b in value of recognised in other of options, comprehensive before tax before tax income on change in value of time value of options, before tax income on change in value of time value of options, before tax [Refer: Other comprehensive income] uncomplete income]	
ifrs-full	GainsLossesOn&ham, credit	ation/JalueCharaster (Nashese)f Optignish set Of Tabisclosure:on change(losses)IAS 1 91 ain value ofrecognisedtime value ofin otheroptions, netcomprehensiveof taxincome onchange inchange in	

ifrs-full	GainsLossesOr	n ⊠idpostilst 0,fInv credit	(Estime: ((Bespe))t on disposals of investment properties	value of time value of options, net of tax. [Refer: Other comprehensive income] ithe gains (losses) on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c	
ifrs-full	GainsLossesOr	nDisposalsOfInv	(Estime: (IBsspe))t on disposals of investment properties [abstract]	iesAbstract		
ifrs-full		credit	on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	yThrigathstCost (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	diisolosoo edanc IAS 40 78 d iii	eWithIFRS16Within
ifrs-full	GainsLossesOr	n ⊠idpøstils tQfInv credit	Estime nts (losses) on disposals of investments	The gains (losses) on disposals of investments.	disclosure: IAS 1 98 d	
ifrs-full	GainsLossesOr	nDisposalsOfInv	Estime ntsAbstra (losses) on disposals of investments [abstract]	ct		

ifrs-full	GainsLossesOr			The gains	common		
		credit	on disposals of non- current assets	(losses) on disposals of non-current assets. [Refer: Non-current assets]	practice: IAS 1 112 c		
ifrs-full	GainsLossesOr	DisposalsOfNo	ncainren(tAsset)	Abstract			
			on disposals of non- current assets [abstract]				
ifrs-full	GainsLossesOn	Nistpostalss@fOt credit	h Gialitio m(choossesst)A on disposals	Sebtsgains (losses) on	disclosure: IAS 1 98		
		credit	of other non- current assets	disposals of other non- current assets. [Refer: Other non-current assets]	IAS I 70		
ifrs-full	GainsLossesOr	GainsLossesOn MispostiksQfProperityP(hoststes)1Ethepgaems					
		credit	on disposals of property, plant and equipment	(losses) on disposals of property, plant and equipment. [Refer: Property, plant and equipment]	IAS 1 98 c		
ifrs-full	GainsLossesOn	DisposalsOfPro	openinyP(honsten)	EquipmentAbst	ract		
			on disposals of property, plant and equipment [abstract]				
ifrs-full	GainsLossesOr	GainsLossesOn XxdhratigenDifferEnciesQhoFsanslafilor Bailor Eatore Tax					
		credit	on exchange differences on translation, before tax	(losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, before tax.	IAS 1 91 b		

				[Refer: Other comprehensive income]	
ifrs-full	GainsLossesOr	n Exchratigen Diffe credit	rentines@hoTsæn\$l on exchange differences on translation, net of tax	(losses)	
ifrs-full	GainsLossesOr	Exchantion Diffe	rEnceis@nTransl	a Tilog Reconst ise	ddinsRelo Siuce: Loss
		credit	exchange gain (loss)	of exchange differences recognised in profit or loss that arise from foreign currency transactions, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: At fair value [member]; Financial instruments, class [member]]	IAS 21 52 a, example: IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	GainsLossesOr	n Kadu kaltinen Adjus			hangen Beological Assets
			on fair value adjustment attributable to physical	(losses) arising from changes in fair value less	IAS 41 51, example: IAS 41 Example

		changes, biological assets	costs to sell of biological assets due to physical changes. [Refer: Biological assets]	1 XYZ Dairy Ltd
ifrs-full	GainsLossesOn Kaitukatuwa dju	stineint (trister) on fair value adjustment attributable to price changes, biological assets	blefteogricesChan (losses) arising from changes in fair value less costs to sell of biological assets due to price changes in the market. [Refer: Biological assets]	gestBinflægicalAssets IAS 41 51, example: IAS 41 Example 1 XYZ Dairy Ltd
ifrs-full	GainsLossesOn Kaihutahiwa Adju	stinentRioksgis)a on fair value adjustment, biological assets	IAbsega ins (losses) arising from changes in fair value less costs to sell of biological assets due to both physical and price changes in the market. [Refer: Biological assets]	disclosure: IAS 41 50 a
ifrs-full	GainsLossesOnFairValueAdju	stineintB(loksgis)a on fair value adjustment, biological assets [abstract]	lAssetsAbstrac	
ifrs-full	GainsLossesOn Kaihutahinen Adju	stinentl(lossum)e on fair value adjustment, investment property	n Theogaitys (losses) from changes in the fair value of investment property. [Refer:	disclosure: IAS 40 76 d

Investment property] ifrs-full GainsLossesOn KindaratadAssets GaAns 6 hoisses Costhe gains disclosure: IFRS 7 20 a credit on financial (losses) on assets at financial vi amortised assets cost measured at amortised cost. [Refer: Financial assets at amortised cost] ifrs-full GainsLossesOn KinduratadAssets@alfrasrWasseThrThghPainfitOrLossisclosure: on financial (losses) on IFRS 7 20 a i credit assets at fair financial value through assets at fair value through profit or loss profit or loss. [Refer: Financial assets at fair value through profit or loss] ifrs-full GainsLossesOn KinduratadAssets & alfasir (Valse Through Pain Stor Lossified As Held For Trading credit on financial (losses) on IFRS 7 20 a i assets at fair financial - Expiry date 2021-01-01 value through assets at fair profit or loss, value through classified profit or loss as held for classified as held for trading trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading; Gains (losses) on financial assets at fair value through profit or loss] ifrs-full GainsLossesOn KinduratadAssets@alfasr(ValseT)hrongheanofitOrLossisDessigneetedAsUponInitialRecogn IFRS 7 20 a i credit on financial (losses) on assets at fair financial

value through

profit or loss,

assets at fair

value through

			designated upon initial recognition or subsequently	profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial assets at fair value through profit or loss]	
ifrs-full	GainsLossesOr	KindarreitädA ,sset credit	s AtFas r(Volse T)h on financial	r ōhghgàiofs itOrL (losses) on	o sisMondat orilyMeasuredAtFairValu IFRS 7 20 a i
		creat	assets at fair	financial	11 113 / 20 01
			value through	assets	
			profit or loss,	mandatorily	
			mandatorily	measured	
			measured at	at fair value	
			fair value	through profit	
				or loss in	
				accordance	
				with IFRS	
				9. [Refer:	
				Financial	
				assets at fair	
				value through profit or loss,	
				mandatorily	
				measured at	
				fair value;	
				Gains (losses)	
				on financial	
				assets at fair	
				value through	
				profit or loss;	
				Financial liabilities]	
ifrs-full	Gainel acces	Ninhmatik A agat	Naine start A the	-	disetGomp rehensiveIncomeBefore
111 5-1 011	GamsLossesOl	credit	on financial	(losses)	IAS 1 91 b,
			assets	recognised	disclosure:
			measured	in other	IFRS 7 20 a
			at fair value	comprehensive	

			comprehensive income, before tax	assets measured at fair value through other comprehensive income, before tax. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	GainsLossesOr	n KindmetiadA,sset	on financial assets measured at fair value through other comprehensive income, net of tax	(losses) recognised in other comprehensive income on financial assets measured at fair value through other comprehensive income, net of tax. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive	
ifrs-full	GainsLossesOr	n KinhmatadA ,sset: credit	on financial assets reclassified out of	(losses)	rstikeffüssameialAssetsRecognisedInOt IFRS 7 12A e – Expiry date 2021-01-01

		recognised in profit or loss	available-for- sale category. [Refer: Financial assets available-for- sale; Other comprehensive income]		
ifrs-full	GainsLossesOn KinduratadA, sse		t ChFeignains ialAs		ThroughProfitOrLos
	credit	on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	(losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A e – Expiry date 2021-01-01	
ifrs-full	GainsLossesOnFinancialInstr				
		on financial instruments [abstract]			
ifrs-full	GainsLossesOn Kindarratadhjab credit	iliGesiAst Alossetise on financial liabilities at amortised cost	d Gesg ains (losses) on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 20 a v	
ifrs-full	GainsLossesOn Kindarratadhjab credit	ili GesiAst [kisskas] ı on financial liabilities at fair value through profit or loss	(losses) on financial liabilities at	D tHsoks sure: IFRS 7 20 a i	

				through profit or loss]	
ifrs-full	Gains Losses	n Kimhmatadh iahil	if Good Act Flore & Act)	e Theomin Profit	Othsoks@lassifiedAsHeldForTrading
		credit	on financial liabilities at fair value through profit or loss, classified as held for trading	(losses) on financial liabilities at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Gains (losses) on financial liabilities at fair value through profit or loss]	IFRS 7 20 a i
ifrs-full	GainsLossesO	n Kindarratad hiabil	liGesiAstFkisSæshu	eTheogenih Profit	Othsobs Designated As Upon Initial Rec
		credit	on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	(losses) on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial liabilities at fair value	IFRS 7 20 a i

				through profit or loss]	
ifrs-full	GainsLossesOr	n Nadigædioen nAt credit	tfilaintsbleToHec (losses) on hedged item attributable to hedged risk, fair value hedges	gduRgalins (losses) on hedged items in fair value hedges, which are attributable to the hedged risk. [Refer: Fair value hedges [member]]	disclosure: IFRS 7 24 a ii – Expiry date 2021-01-01
ifrs-full	GainsLossesOr	h Nadigest()f NetIn credit	National Contents of the formation of th	rdigen@pirtsations (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, before tax. [Refer: Other comprehensive income]	IAS 39 102 a, disclosure: IAS 1 91 b, disclosure: IFRS 9 6.5.13 a
ifrs-full	GainsLossesOr	n Nadigest(d)fi NetIn credit	NextmentsInFo (losses) on hedges of net investments in foreign operations, net of tax	rdige Opiensations (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, net of tax. [Refer: Other comprehensive income]	IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a, disclosure: IFRS 7 24C b i, disclosure: IFRS 7 24E a
ifrs-full	GainsLossesOr	h Nedlgiatgón ştrun credit	nonins (losses) on hedging instrument, fair value hedges	The gains (losses) on hedging instruments in fair value hedges. [Refer: Fair	disclosure: IFRS 7 24 a i – Expiry date 2021-01-01

			value hedges [member]]	
ifrs-full	GainsLossesOn Meddtatianturity credit	Kacistr(knstses) on held-to- maturity investments	The gains (losses) on held-to- maturity investments. [Refer: Held- to-maturity investments]	disclosure: IFRS 7 20 a iii – Expiry date 2021-01-01
ifrs-full	GainsLossesOn Mathemationness credit	Offins hFlowHe (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	(losses)	IthiRetofstore Loss IFRS 7 24 b – Expiry date 2021-01-01
ifrs-full	GainsLossesOn Katilication ness credit	OfHns gesOfNe (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	(losses)	disignOperations IFRS 7 24 c – Expiry date 2021-01-01
ifrs-full	GainsLossesOn Kidiad Aticoognit credit	ion initial recognition of biological assets and agricultural produce for current period	Abscetsgoregates gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer:	adtiBehösdre: IAS 41 40

				Biological assets]	
ifrs-full	GainsLossesOr	n KitdgatatioonS _e ettle credit	efcients (losses) on litigation settlements	The gains (losses) on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GainsLossesOr	nLitigationSettle	efficients (lostses) on litigation settlements [abstract]		
ifrs-full	GainsLossesOr	n Ko dunsAtiooh Rece credit	eiGabhes(losses) on loans and receivables	The gains (losses) on loans and receivables. [Refer: Loans and receivables]	disclosure: IFRS 7 20 a iv – Expiry date 2021-01-01
ifrs-full		nNcdMotiota,ryPo credit	on net monetary position	The gains (losses) representing the difference resulting from the restatement of non-monetary assets, owners' equity and items in the statement of comprehensive income and the adjustment of index linked assets and liabilities in hyperinflationa	ary
ifrs-full	GainsLossesOr	nNa tMøtiem ,entI credit	In Reign (atoms des)e on net movement in regulatory deferral account balances related to items that will be reclassified to	(losses) recognised in other comprehensive income on the net movement in regulatory deferral account	adinchssRuthatedToItemsThatWillBeR IFRS 14 22 b

			profit or loss, before tax	is related to items that will be reclassified to profit or loss, before tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	GainsLossesOr	n MadiMatiom,entl credit	In Raigs (Atoxses) er on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	(losses) recognised in other comprehensive income on the net movement in regulatory deferral account	
ifrs-full	GainsLossesOr	n Keducasioning A credit	vaidabbleforsaleF (losses) on remeasuring available-for- sale financial assets, before tax	if incegaliAssetsE (losses) recognised in other comprehensive income on remeasuring available-for- sale financial assets, before tax. [Refer:	IAS 1 91 b – Expiry date 2021-01-01,

Financial assets available-forsale] ifrs-full GainsLossesOn Reduce ationing Available forsale Fill huce gali Assets Vetice flasser: (losses) IAS 1 91 a credit (losses) on remeasuring recognised Expiry date available-forin other 2021-01-01, sale financial comprehensive disclosure: assets, net of income on IFRS 7 20 a ii tax remeasuring Expiry date available-for-2021-01-01 sale financial assets, net of tax. [Refer: Financial assets available-forsale] ifrs-full GainsLossesOn StubsequiontIncreaseds Faisseed) Ebesgaints To Seklisotas ExecessOf Recognised Cumula IFRS 5 41 c credit on subsequent subsequent increase in increase in fair value less fair value less costs to sell costs to sell (not in excess not in excess of recognised of recognised cumulative cumulative impairment impairment loss or writeloss) and down to fair losses on value less write-down costs to sell to fair value less costs to sell for noncurrent assets or disposal groups held for sale. ifrs-full GainsLossesRet ghised on Other (Gainsp (telsses)) eThe gain for cluding fixed ange Differences Fair Value M recognised (losses) practice: in other excluding IFRS 13 93 e comprehensive exchange ii differences, income excluding recognised exchange in other differences, comprehensive income, on fair value the fair value measurement. measurement assets of assets. [Refer: At

ifrs-full	GainsLossesRe Xoghiisætdön Oth	recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity	(losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of the entity's	li oghxoha ngeDifferencesFairValueM practice: IFRS 13 93 e ii
ifrs-full	GainsLossesReðó ghúsætiðin Otl	instruments	own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	lioghxohangeDifferencesFairValueM
		recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	(losses) excluding	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesReXighuisætdðnOth	ne (Gaimp(kelsens))v recognised in other comprehensive income including exchange differences,	(losses) including	IFRS 13 93 e ii

		fair value measurement, assets	income on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRecognisedInOth	Gaimp(telsses) recognised in other comprehensive income, fair value measurement, assets [abstract]		lueMeasurementAssetsAbstract
ifrs-full	GainsLossesReðóghisætiðnOth	Gainp(telsens) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	(losses) including	
ifrs-full	GainsLossesRecognisedInOth	Gainp(klssns)v recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]		lueMeasurementEntitysOwnEquityIı

ifrs-full	GainsLossesReXoghiseddnOthe	Frimmerkelwersin	TheometerirVa	hub Maxament Lighilities
1115-1411		recognised in other comprehensive income including exchange differences, fair value	(losses) including exchange differences recognised in other comprehensive income on	IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOth	efGainso(telses)		lueMeasurementLiabilitiesAbstract
		recognised in other comprehensive income, fair value measurement, liabilities [abstract]		
ifrs-full	GainsLossesRet&ghisetdonOth	etGainsp(telsess)v		hangenDinferencesFairValueMeasure
		recognised in other comprehensive income on exchange differences, fair value measurement, assets	(losses) on exchange e differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRet&ghisetdonOth			hangendinfferencesFairValueMeasure
		recognised in other comprehensive income on exchange differences,	(losses) on exchange	practice: IFRS 13 93 e ii

			fair value measurement, entity's own equity instruments	income, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRe	eðði ghuisætidðin Othe	Cainp(khsns)v recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	(losses) on exchange	
ifrs-full	GainsLossesRe	eð ghnisætidon Othe credit	Gainp(khsns)v recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	(losses) recognised	aditisalbisabetiitiesAtFairValueThrough IFRS 7 20 a i

ifrs-full	GainsLossesRe	eð ghuisætdøn Prof credit	fi Ganhos (sløstsreib)u recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	(losses) recognised in profit or loss for assets measured at fair value that are attributable to the change in unrealised gains or losses relating to those assets held at the end of the reporting period. [Refer: At fair value	IndiantealisedGainsOrLossesForAsse IFRS 13 93 f
ifrs-full	GainsLossesRe	2 X ghiisetdon Prof credit	fi (Gnihos (sloststeib)) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	[member]] (table gofdbangel (losses) recognised in profit or loss for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's	IndisatestisedGainsOrLossesForEntit

					l l l l l l l l l l l l l l l l l l l
				own equity instruments [member]]	
ifrs-full	GainsLossesRe	et ghisætidon Prof		utable go Gbange	IndiateslisedGainsOrLossesForLiabi
		credit	recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	(losses) recognised in profit or loss for liabilities measured at fair value that are attributable to the change in unrealised gains or losses relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]]	IFRS 13 93 f
ifrs-full	GainsLossesRe	e Xoghiisætidon Prof			ffenemesFairValueMeasurementAss
· C - L1			recognised in profit or loss excluding exchange differences, fair value measurement, assets	(losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]	practice: IFRS 13 93 e i
ifrs-full	GainsLossesRe	eð Sghúsætilð n Prof			if Genemnes FairValueMeasurementEnti
			recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	(losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments.	practice: IFRS 13 93 e i

	[Refer: At fair value [member]]
ifrs-full	GainsLossesReXighiisatidinProfit GainsetsesRexighiisatidinProfit GainsetsesRexighiisatidinProfit If Exclanage of the composition of the compositio
ifrs-full	GainsLossesRe XighuisatdionProfit (Grinos(dibasety)a) UEM gasiusement Aissettssure: recognised (losses) IFRS 13 93 e in profit or including i loss including exchange differences differences, recognised in profit or fair value in profit or in profit or measurement, loss on the assets fair value fair value measurement of assets. [Refer: At fair value member]] in profit gastets
ifrs-full	GainsLossesRecognisedInProfi (Gnihos(sl5aieS) alueMeasurementAssetsAbstract recognised in profit or loss, fair value measurement, assets [abstract]
ifrs-full	GainsLossesRe & SghuisætidonProfit Gurinos (Josses)uelle gasusementHistitys@renEquityInstrumentsrecognised(losses)IFRS 13 93 ein profit orincludingloss includingexchangeexchangedifferencesdifferences,recognisedfair valuein profit ormeasurement,loss on theentity'sfair valueown equitymeasurementown equityown equityinstruments.own equityinstruments.own equity

[Refer: At fair value [member]] ifrs-full GainsLossesRecognisedInProfitGninos(SosieValueMeasurementEntitysOwnEquityInstrumentsAbsti recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract] ifrs-full GainsLossesRetoghisationProfitGaino(dEaseValuelMegasinsementHischiotiurs: recognised (losses) IFRS 13 93 e in profit or including i loss including exchange exchange differences differences, recognised fair value in profit or measurement, loss on the liabilities fair value measurement of liabilities. [Refer: At fair value [member]] ifrs-full GainsLossesRecognisedInProfitening(Source States alueMeasurementLiabilitiesAbstract recognised in profit or loss, fair value measurement, liabilities [abstract] ifrs-full GainsLossesRet ghissed In Profit Gening (1028 Bay) if BR giaiss sance disclosure: credit recognised in (losses) IFRS 4 37 b i profit or loss recognised in - Expiry date 2021-01-01 on buying profit or loss on the entity's reinsurance purchase of reinsurance. GainsLossesRettoghistedInProfitGeninos(slousEs)changeDifferencesEninWahueMeasurementAssets ifrs-full recognised in (losses) on practice: profit or loss exchange IFRS 13 93 e on exchange differences, differences. recognised fair value in profit or loss, on the measurement, fair value assets measurement of assets.

				[Refer: At fair value [member]]	
ifrs-full	GainsLossesRe	Xghirætdøn Prof	iGhiho (dousEs) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	hangedainference (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]	es5nirWahueMeasurementEntitysOwn practice: IFRS 13 93 e i
ifrs-full	GainsLossesRe	z ⊗ghúsætidón Prof	i (Ghihos (1003E3)) recognised in profit or loss on exchange differences, fair value measurement, liabilities	hangedainference (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	es 5nirWah ueMeasurementLiabilities practice: IFRS 13 93 e i
ifrs-full	GainsLossesRe	XghiisatiddnProf credit	i (Gnino (1005Es)) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	afdialgaibilities (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value	Atlisalo¥ahæeThroughProfitOrLossDe IFRS 7 20 a i

through profit or loss, designated upon initial recognition or subsequently] ifrs-full GainsLossesRetX ghisetitWhenContnsl[hssbs)diand glauss disclosure: credit recognised (losses) IFRS 12 19 when control recognised in association of subsidiary is lost with the loss of control over a subsidiary, which are attributable to the former controlling interest. ifrs-full GainsOnChangeXnRaiatWahyeOfDeniiwatiwes The gains common credit change in resulting from practice: IAS fair value of 185 change in the derivatives fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]] GainsOnDispostated Afeniaestmen Properties ifrs-full The gain on common credit disposals of disposals of practice: IAS investment investment 1 112 c properties properties. [Refer: Investment property] ifrs-full GainsOnDispos X sch fations tmen Gains on The gain disclosure: disposals of IAS 1 98 d credit on the investments disposal of investments. ifrs-full GainsOnDisposalsoufationcurrent assetsn The gain on common credit disposals of disposals of practice: IAS non-current non-current 1 112 c assets assets. [Refer: Non-current assets] GainsOnDispos Asta Conflict operty PlaniAsnd Equipm Filte gain on ifrs-full disclosure: credit disposals the disposal IAS 1 98 c of property, of property, plant and

		plant and equipment	equipment. [Refer: Property, plant and equipment]	
ifrs-full	GainsOnLitigatiXnSettlion credit	ents Gains on litigation settlements	The gain on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GamingLicencesteinther	Gaming licences [member]	This member stands for licences related to gaming. [Refer: Licences [member]]	common practice: IAS 38 119
ifrs-full	GasDistributionMandbar	Gas distribution [member]	This member stands for an entity's activity related to distribution of gas.	example: IFRS 14 IE2, example: IFRS 14 33
ifrs-full	GeneralAndAdr Xindistaation debit	Exp Ense eral and administrative expense	The amount of expense relating to general and administrative activities of the entity.	common practice: IAS 1 112 c
ifrs-full	GeographicalAnarainsAxis	Geographical areas [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 a, example: IFRS 15 B89 b, example: IFRS 17 96 b – Effective 2021-01-01, disclosure: IFRS 8 33
ifrs-full	GeographicalAnexestvbernbe	er Geographical areas [member]	This member stands for aggregated geographical areas. It also represents the standard	example: IAS 19 138 a, example: IFRS 15 B89 b, example: IFRS 17 96 b – Effective

value for the 2021-01-01, "Geographical disclosure: areas" axis **IFRS 8 33** if no other member is used. ifrs-full GoodsOrServicesEnabsferredAtBointsmTrimeMeTitismember example: services stands for IFRS 15 B89 goods or transferred at f point in time services [member] transferred to customers at a point in time. [Refer: Performance obligations satisfied at point in time [member]] ifrs-full GoodsOrServicesEnabsferredQv@oTidselv1emberThis member example: IFRS 15 B89 services stands for transferred goods or f over time services [member] transferred to customers over time. [Refer: Performance obligations satisfied over time [member]] ifrs-full GoodsSoldDirectlenTbEtonsumetSMtetsbotd This member example: directly to stands for IFRS 15 consumers goods sold B89 g [member] directly to consumers. ifrs-full GoodsSoldThromgenhibtermediaries/otensbed This member example: IFRS 15 through stands for intermediaries goods sold B89 g [member] through intermediaries. ifrs-full Goodwill X instant, Goodwill The amount disclosure: IAS 1 54 c, debit of assets representing disclosure: the future IAS 36 134 economic a, disclosure: benefits IAS 36 135 arising from a. disclosure: IFRS 3 B67 d other assets

				acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]]	
ifrs-full	GoodwillDerec	Nonliseat Winthou	Hawidw Phteviou	k TEH Bezerm kon conta de	ddindloposalGroupClassifiedAsHeldl
		credit	derecognised without having previously been included in disposal group classified as held for sale	of goodwill derecognised without having previously been included in a disposal group classified as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	IFRS 3 B67 d iv
ifrs-full			expected to be deductible for tax purposes	of goodwill in a business combination that is expected to be deductible for tax purposes. [Refer: Goodwill; Business combinations [member]]	disclosure: IFRS 3 B64 k
ifrs-full	GoodwillMem	banember	Goodwill [member]	This member stands for goodwill. [Refer: Goodwill]	example: IAS 36 127
ifrs-full	GoodwillReco	gXisedtasOfAcq debit	uisotidmDlate recognised as	The amount recognised	example: IFRS 3 B64,

of acquisition | as of the example: date business IFRS 3 IE72 combination's acquisition date for goodwill. [Refer: Goodwill; Business combinations [member]] ifrs-full GovernmentCustomensiMemberGovernment This member example: IFRS 15 B89 customers stands for government [member] с customers. [Refer: Government [member]] ifrs-full GovernmentDebXInsstamentsHeGdovernment The amount common practice: IAS debit debt of debt instruments instruments 1 112 c held held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]] ifrs-full GovernmentGraXtisnstant, The Government common credit grants amount of practice: IAS assistance by 1 55 government in the form of transfers of resources to an entity in return for past or future compliance with certain conditions relating to the operating activities of the entity, recognised as deferred income. They

ifrs-full	GovernmentMem	abuther	Government	exclude those forms of government assistance that cannot reasonably have a value placed upon them and transactions with government that cannot be distinguished from the normal trading transactions of the entity. [Refer: Government [member]]	disclosure:
IIIS-IUII	GovernmentMem	n on ider	[member]	stands for a government, government agencies and similar bodies whether local, national or international.	IFRS 8 34
ifrs-full	GrossAmountAmi	i kingler omInsu	fance: Contracts arising from insurance contracts [member]	Menishenember stands for the gross amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	GrossCarryingAm	næmalnæMember	Gross carrying amount [member]	This member stands for the amount at which an asset is recognised before deducting any accumulated depreciation	disclosure: IAS 16 73 d, disclosure: IAS 38 118 c, disclosure: IAS 40 79 c, disclosure: IAS 41 54 f, disclosure: IFRS 3 B67

				(amortisation) and accumulated impairment losses thereon. [Refer: Depreciation and amortisation expense; Impairment loss]	IFRS 7 35I, disclosure: IFRS 7 35M, example: IFRS 7 35N, common practice: IFRS 7 IG29 – Expiry date 2021-01-01, common practice: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	GrossContractu	u ð Amstaunt tsRec	^	U	
		debit	contractual amounts receivable for acquired receivables	contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]	IFRS 3 B64 h ii
ifrs-full	GrossFinancial	AsintstantOffA	angskinanciall	iabeliainessurbiec	ta wolffsetteingEnforceableMasterNet
		debit	financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	of financial assets set off against financial liabilities when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously [Refer:	IFRS 7 13C b

ifrs-full		debit	financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	etisoloAura ngementsOrSimilarAgree IFRS 7 13C a
ifrs-full	GrossFinancial	IIXabiditinet,SetOf credit	flagasistFinanc financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	iallAesactsfultjec of financial liabilities set off against financial assets when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis or to realise the asset and settle the liability simultaneously [Refer: Financial assets; Financial liabilities]	t TisOffsatti ngEnforceableMasterNet IFRS 7 13C b
ifrs-full	GrossFinancial	l IXabiditine 5Subje credit	GFoO ffsettingE financial liabilities subject to	ifflorograbskeMast amount of recognised financial	t etiNeloinge errangementsOrSimilarAg IFRS 7 13C a

			offsetting, enforceable master netting arrangements or similar agreements	liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	GrossLeaseLia	bXlitinsstant, credit	Gross lease liabilities	The amount of contractual undiscounted cash flows in relation to lease liabilities before deducting finance charges. [Refer: Lease liabilities]	disclosure: IFRS 16 58, example: IFRS 7 B11D a
ifrs-full	GrossLoanCon	n¥iitmstants, credit	Gross loan commitments	The amount of contractual undiscounted cash flows for gross commitments to receive a loan.	example: IFRS 7 B11D e
ifrs-full	GrossProfit	X duration, credit	Gross profit	The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]	example: IAS 1 103
ifrs-full	GSMLicences	Maanbbe r	GSM licences [member]	This member stands for Global System for Mobile Communicatio licenses. [Refer: Licences and franchises]	common practice: IAS 38 119 ns

ifrs-full	GuaranteesMem	he mber	Guarantees [member]	This member stands for formal promises, often in writing, in which one party assumes responsibility for another's debts or responsibilities or in which the party provides assurance that certain conditions will be fulfilled.	example: IFRS 7 B33
ifrs-full	HedgedItemAssi	&tsinstant, lebit	Hedged item, assets	The amount of a hedged item, recognised as an asset. [Refer: Hedged items [member]]	disclosure: IFRS 7 24B a i
ifrs-full	HedgedItemLia	Xilinistant, credit	Hedged item, liabilities	The amount of a hedged item, recognised as a liability. [Refer: Hedged items [member]]	disclosure: IFRS 7 24B a i
ifrs-full	HedgedItemsAx	ix is	Hedged items [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 24B

ifrs-full	HedgedItemsMenet	Neber Hedge [mem]	hedged items. A hedged item can be a recognised asset or liability, an unrecognised firm commitment, a forecast transaction or a net investment in a foreign operation. The hedged item can be: (a) a single item; or (b) a group of items (subject to paragraphs 6.6.1–6.6.6 and B6.6.1– 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 B6.3.25 of IFRS 9). This member also represents the standard	disclosure: IFRS 7 24B
ifrs-full	HedgeFundInvesster	¤hŧs Membe H edge invest	 the standard value for the "Hedged items" axis if no other member is used. fund This member 	example: IFRS 13

in hedge example: funds. IFRS 13 94 ifrs-full HedgesOfNetInvestmbentInForelgedgesrafionsMemiserember disclosure: stands for IAS 39 86 c, investment hedges of in foreign disclosure: operations the entity's IFRS 7 24A, [member] monetary disclosure: items that are IFRS 7 24B, receivable disclosure: **IFRS 7 24C** from or payable to a foreign operation, for which settlement is neither planned nor likely to occur in the foreseeable future. A foreign operation is an entity that is a subsidiary, associate, joint venture or branch of a reporting entity, the activities of which are based or conducted in a country or currency other than those of the reporting entity. ifrs-full HedgesOfNetInvestmentsInForElgdQuscoatmentsAbstract investment in foreign operations [abstract] HedgingGainsLXsdesTatidHedgeOffdgingOfItemTWathedfiretingRiskBonetions ifrs-full gains (losses) gains (losses) credit IFRS 9 6.6.4, disclosure: for hedge for hedge of group of of group of IFRS 7 24C b items with items with vi

		offsetting risk positions	offsetting risk positions.	
ifrs-full	HedgingInstrun & ntAtasets debit	Hedging instrument, assets	The amount of a hedging instrument, recognised as an asset. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 24A a
ifrs-full	HedgingInstrun&ntIstabilities credit	Hedging instrument, liabilities	The amount of a hedging instrument, recognised as a liability. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 24A a
ifrs-full	HedgingInstrumeritsAxis	Hedging instruments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 23A, disclosure: IFRS 7 24A
ifrs-full	HedgingInstrummentallyfermber	Hedging instruments [member]	This member stands for hedging instruments. A hedging instrument can be a designated: (a) derivative measured at fair value through profit or loss, except for some written options (see paragraph B6.2.4 of	disclosure: IFRS 7 23A, disclosure: IFRS 7 24A

IFRS 9); (b) nonderivative financial asset or nonderivative financial liability measured at fair value through profit or loss, 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 attributable to changes in the credit risk of that liability is presented in other comprehensive income in accordance with paragraph 5.7.7 of IFRS 9. For a hedge of foreign currency risk, the foreign currency risk component of a nonderivative financial asset or a nonderivative financial liability may be designated as a hedging instrument

				provided that it is not an investment in an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. This member also represents the standard value for the "Hedging instruments" axis if no other member is used.	
ifrs-full	Heldtomaturity	(IXviesstanet) ts debit	Held-to- maturity investments	The amount of non- derivative financial assets with fixed or determinable payments and fixed maturity that an entity has the positive intention and ability to hold to maturity other than: (a) those that the entity upon initial recognition designates as at fair value through profit or loss; (b)	disclosure: IFRS 7 8 b – Expiry date 2021-01-01

those that the entity designates as available for sale; and (c) those that meet the definition of loans and receivables. An entity shall not classify any financial assets as held to maturity if the entity has, during the current financial year or during the two preceding financial years, sold or reclassified more than an insignificant amount of held-tomaturity investments before maturity (more than insignificant in relation to the total amount of held-tomaturity investments) other than sales or reclassifications that: (i) are so close to maturity or the financial asset's call date (for example, less than three months

				before	
				maturity) that	
				changes in	
				the market	
				rate of	
				interest would	
				not have a	
				significant	
				effect on	
				the financial	
				asset's fair	
				value; (ii)	
				occur after	
				the entity	
				has collected	
				substantially	
				all of the	
				financial	
				asset's	
				original	
				principal	
				through	
				scheduled	
				payments or	
				prepayments;	
				or (iii) are	
				attributable	
				to an isolated	
				event that	
				is beyond	
				the entity's	
				control, is	
				non-recurring	
				and could not	
				have been	
				reasonably	
				anticipated	
				by the entity.	
				[Refer: Derivative	
				financial	
				assets; Held-	
				to-maturity	
				investments;	
				Prepayments]	
ifrs-full	Heldtomaturity	meesbeentsCat		This member	disclosure:
			maturity	stands for	IFRS 7 8 b –
			investments,	the held-	Expiry date
			category	to-maturity	2021-01-01
			[member]	investments	
				category of	
				financial	

	1		I		I
				assets. [Refer: Held-to- maturity investments]	
ifrs-full	HistoricalVolat	i htyrfibe5 haresM	Elistocica thtInpr volatility for shares, measurement input [member]	AVAISSENDED stands for the historical volatility for shares used as a measurement input.	example: IFRS 13 B36 b
esef_all	http:// www.esma.eur xbrl/role/all/ esef_role-0000	-	[000000] Tags that must be applied if corresponding information is present in a report		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-110	-	[110000] General information about financial statements		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-210	-	[210000] Statement of financial position, current/non- current		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-220	-	[220000] Statement of financial position, order of liquidity		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-310		[310000] Statement of comprehensive income, profit or loss, by function of expense		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-320		[320000] Statement of comprehensive income, profit		

		or loss, by nature of expense	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-410000	[410000] Statement of comprehensive income, OCI components presented net of tax	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-420000	[420000] Statement of comprehensive income, OCI components presented before tax	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-610000	[610000] Statement of changes in equity	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-800100	[800100] Subclassifications of assets, liabilities and equities	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-800200	[800200] Analysis of income and expense	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-800400	[800400] Statement of changes in equity, additional disclosures	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-800500	[800500] List of notes	
esef_all	http:// role www.esma.europa.eu/ xbrl/role/all/ ias_1_role-800600	[800600] List of accounting policies	
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		and statement of IFRS compliance	
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			contingent assets	
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esef_all	http:// www.esma.eur xbrl/role/all/ ias_41_role-82	-	[824180] Notes – Agriculture	
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esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-520	•	[520000] Statement of cash flows, indirect method	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-800	-	[800300] Statement of cash flows, additional disclosures	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-851	-	[851100] Notes – Cash flow statement	
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esef_all	http:// www.esma.euro xbrl/role/all/ ifrs_1_role-819	-	[819100] Notes – First time adoption		
esef_all	http:// www.esma.euro xbrl/role/all/ ifrs_12_role-82	•	[825700] Notes – Interests in other entities		
esef_all	http:// www.esma.euro xbrl/role/all/ ifrs_13_role-82	_	[823000] Notes – Fair value measurement		
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			retrospective restatement	
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esef_cor	http:// role www.esma.europa.eu xbrl/role/cor/ ifrs_neg2_role	/ Negative fact validations 2	
esef_cor	http:// role www.esma.europa.eu xbrl/role/cor/ ifrs_per_role	/ Percentage warnings	
esef_cor	http:// role www.esma.europa.eu xbrl/role/cor/ ifrs_pos_role	/ Positive fact validations	
esef_cor	http:// role www.esma.europa.eu xbrl/role/cor/ ifrs_tech_role	/ Technical validations	
esef_cor	http:// role www.esma.europa.eu xbrl/role/ cor/ifrs- dim_role-990000	/ [990000] Axis – Defaults	
esma_ technical	http:// role www.esma.europa.eu xbrl/role/ext/ BlockDefaultUseOfL	of line items	
esma_ technical	http:// role www.esma.europa.eu xbrl/role/ext/ BlockDefaultUseOfL	of line items	

			allowed) for segment		
ifrs-full	IdentifiableAs	e ð s host pritedLia debit	biditints Aaslemed assets acquired (liabilities assumed)	The amount recognised as of the acquisition date for net identifiable assets acquired or liabilities assumed in a business combination. [Refer: Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	IdentifiableInt	a i¥gilbikt<i>á</i>usi setsRo debit	ddgnisfidAlsOfA intangible assets recognised as of acquisition date	Cheisition Daterecognisedas of theacquisitiondate foridentifiableintangibleassetsacquired ina businesscombination.[Refer:Intangibleassetsother thangoodwill;Businesscombinations[member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	IdentificationC)ffexntadjustedCo	nidentificatiform of unadjusted comparative information	nation identification of unadjusted comparative information in the financial statements.	disclosure: IFRS 10 C6B, disclosure: IFRS 11 C13B, disclosure: IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I, disclosure: IFRS 17 C27

					– Effective 2021-01-01
ifrs-full	IdentityOfPrice	elndex	Description of identity of price index	The description of the identity of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflational economy.	disclosure: IAS 29 39 c
ifrs-full	IFRSsMember	member	IFRSs [member]	This member stands for Standards and Interpretations issued by the International Accounting Standards Board (IASB), which comprise (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) Interpretations; and (d) SIC Interpretations; It also represents the standard value for the "Financial effect of transition from previous GAAP to	

			IFRSs" axis if no other member is used.	
ifrs-full	ImmatureBiologicathbesetsN	biological assets [member]	This member stands for immature biological assets. Immature biological assets are those that have not attained harvestable specifications (for consumable biological assets) or are not able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]	example: IAS 41 43
ifrs-full	ImpairmentLosX duration, debit	Impairment loss	The amount recognised as a reduction of the carrying amount of an asset or cash- generating unit to its recoverable amount. [Refer: Carrying amount [member]]	disclosure: IAS 36 130 b, disclosure: IAS 36 130 d ii
ifrs-full	ImpairmentLos SA dsutstRuc ,o debit	gnisedFairmEittst loss, assets recognised from costs incurred to obtain	sInEheradiantibitation of impairment loss for assets recognised from the costs incurred	nDsEloküleontractsWithCust IFRS 15 128 b

or fulfil to obtain contracts with or fulfil contracts with customers customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Impairment loss] ifrs-full ImpairmentLossIndparatioentGailmapadRavetsalOFIne janionentLossIndetsuminedInAccordanceWithIFI debit of impairment | IAS 1 82 ba loss (impairment loss, gain and impairment reversal of gain or impairment reversal of loss) impairment determined loss that is in accordance recognised in with IFRS 9 profit or loss in accordance with paragraph 5.5.8 of IFRS 9 and that arises from applying the impairment requirements in Section 5.5 of IFRS 9. ifrs-full ImpairmentLossOdfitationialAstetpairment The amount disclosure: debit loss on of impairment | IFRS 7 20 e financial – Expiry date loss on assets financial 2021-01-01 assets. [Refer: Financial assets; Impairment loss] ifrs-full ImpairmentLossOdReateonablesDnfaintnacttAsseTsAriasingFntomCosthastsWithCustomers debit loss on of impairment | IFRS 15 113 receivables loss on b or contract receivables or contract assets arising from assets contracts with arising from customers contracts with

			customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]		
ifrs-full	ImpairmentLos R daug tion de debit	n Olimerationepri ehe loss recognised in other comprehensive income	of impairment loss recognised	c, disclosure: IAS 36 129 a	
ifrs-full	ImpairmentLoss R dcogtiose dI	n OltheraCicment ehe loss recognised in other comprehensive income, intangible assets other than goodwill	of impairment loss recognised	IAS 38 118 e iii	erThanGoodwill

			loss recognised in other comprehensive income; Intangible assets other than goodwill]	
ifrs-full	ImpairmentLos Recognine	dIn OtheraTompre he loss recognised in other comprehensive income, property, plant and equipment	of impairment loss recognised	IAS 16 73 e iv
ifrs-full	ImpairmentLos SR dcwgtiise , debit	dIn PfoffttOnhoss loss recognised in profit or loss	The amount of impairment loss recognised in profit or loss. [Refer: Impairment loss; Profit (loss)]	disclosure: IAS 36 126 a, disclosure: IAS 36 129 a
ifrs-full	ImpairmentLos Recogniza	dIn PtofptOmhonst Bio loss recognised in profit or loss, biological assets	IbjicabAssets of impairment loss recognised in profit or loss for biological assets. [Refer: Impairment loss recognised in profit or loss; Biological assets]	disclosure: IAS 41 55 a

ifrs-full	ImpairmentLoss Recorgtio	edInProfiteOmboasDe	eferheddecgeaisiti	orecostsArisingFromInsuranceContra
ifrs-tuli		ac,din Prototions De loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	in deferred acquisition costs	IFRS 4 IG39 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	ImpairmentLos Recorgtio	aedIn Pinfit@nhoss Go loss recognised in profit or loss, goodwill		disclosure: IFRS 3 B67 d v
ifrs-full	ImpairmentLos Rekurgtiin	edInProfitOnhestInt loss recognised in profit or loss, intangible assets and goodwill	tailigible Asserts An of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment loss	

			recognised in profit or loss; Intangible assets and goodwill]	
ifrs-full	ImpairmentLos R dcognisse dIr	n Ptoript@mhoss Int loss	ailgib an Assetts Of of impairment	helis Elos national de la constante de la cons
		recognised in profit or loss, intangible assets other than goodwill	loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Impairment loss recognised in profit or loss; Intangible assets other than goodwill]	iv
ifrs-full	ImpairmentLoss Recognize d Ir	P FoffptaOmhoas Inv	estmeentRuoptert	ydisclosure:
ifrs-full		loss recognised in profit or loss, investment property	of impairment loss recognised in profit or loss for investment property. [Refer: Impairment loss recognised in profit or loss; Investment property]	IAS 40 76 g, disclosure: IAS 40 79 d v
ifrs-full	ImpairmentLoss R ecognisse dIr	loss	of impairment	
		recognised in profit or loss, loans and advances	loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss]	1 85

ifrs-full	ImpairmentLoss RecognisedIn	PhofptaOmhonsPro	penty Phaou And H	displacente:
		loss recognised in profit or loss, property, plant and equipment	of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]	IAS 1 98 a, disclosure: IAS 16 73 e v
ifrs-full	ImpairmentLoss Recognize, dIn	Ptofit@mhestTra	delRæænivalmltes	common
	debit	loss recognised in profit or loss, trade receivables	of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]	1 112 c
ifrs-full	ImpairmentLossReversalOfIm	plainpaeintleostsO loss (reversal of impairment loss) on trade receivables [abstract]	nTradeReceivab	lesAbstract
ifrs-full	ImpairmentLos R dvæatad 0,fIm debit	painpaentlenssRo loss (reversal of impairment loss) recognised in profit or loss	CdgnisedInftrof of impairment loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment	

	loss recognised in profit or loss]
ifrs-full	ImpairmentLosSR eversid0,fm himpairmentsRe ddignisedInftrofit0ninssLoansAndAdvances debit loss (reversal of impairment loss) of impairment recognised practice: IAS in profit or loss 1 85 loss, loans recognised impairment and advances in profit or loss for loans and advances. IRefer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss loss recognised in profit or loss; Reversal of profit or loss; Reversal of impairment loss recognised in profit or loss;
ifrs-full	ImpairmentLossReversalOfIm pairmaintleossRecognisedInProfitOrLossLoansAndAdvancesAbstrac loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]
ifrs-full	ImpairmentLosSR dveratid0,fImaimpairmtlextsRe debitddgniacolinRroftOnhussnTradeReceivablesdebitloss (reversal of impairment loss)of impairment practice: IASpractice: IASi A P P P P P P P P P P P P P P P P P P

			in profit or loss; Trade receivables]	
ifrs-full	ImpairmentOfF incincialAsset	s Abxisp airment of financial assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	ImplicationsOfSexplusOrDef		•	
		of implications of surplus or deficit on multi- employer or state plan for entity	description of the implications for the entity of a surplus or deficit in a multi- employer or state plan that may affect the amount of future contributions. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	IAS 19 148 d iv
ifrs-full	InAccordance Winth In Berg 9 Mer	nbær accordance with IFRS 9 [member]	This member stands for the information reported in accordance with IFRS 9.	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9
ifrs-full	IncomeApproacimle/mbduer	Income approach [member]	This member stands for valuation techniques that convert future amounts (for	example: IFRS 13 62

ifrs-full		EXoduFatjdo ratio credit	arising from exploration for and evaluation of mineral resources	of income arising from the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources, after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	IFRS 6 24 b
ifrs-full	IncomeArising	FXo dultasima nce(credit	C bretwace s arising from	The amount of income arising from	disclosure: IFRS 4 37 b

			insurance contracts	insurance contracts. [Refer: Types of insurance contracts [member]]	– Expiry date 2021-01-01
ifrs-full	IncomeCapitali	sationbei tember	Income capitalisation [member]	This member stands for a valuation technique consistent with the income approach. Capitalising is a process applied to an amount representing some measure of economic income in order to convert that economic income amount to an estimate of present value.	common practice: IFRS 13 93 d
ifrs-full	IncomeExpense	eGainsOrLosses	ChtömæncialIns expense, gains or losses of financial instruments [abstract]	trumentsAbstrac	st
ifrs-full		e XFdomaRioin ,sura		eltRetherThanFi of income (expenses) from a group of reinsurance contracts held, other than finance income (expenses). [Refer: Reinsurance contracts held [member]]	ndiscebosuceneExpenses IAS 1 82 ac – Effective 2021-01-01, disclosure: IFRS 17 86 – Effective 2021-01-01

ifrs-full	IncomeExpensesFromRe	nsuranceGoonetractsHeldOtherThanFinanceIncomeExpensesAbstract
		(expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]
ifrs-full	IncomeFromAnXoduutsRiex credit	pyer elifacemeRficesure if he amount disclosure: amounts of income IFRS 17 86 recovered from the – Effective from amounts 2021-01 reinsurer recovered from the reinsurer. [Refer: Reinsurance contracts held [member]]
ifrs-full	IncomeFromCo Xtiduuiatgo credit	wolveInentile DecretoTise dificantial Absetsosure:continuingof incomeIFRS 7 42G binvolvementrecognisedfrom thederecognisedentity'sfinancialcontinuingassetsinvolvementinderecognisedfinancialassetsinvolvementinderecognisedfinancialassetsinvolvementinderecognisedfinancialassets (forexample, fairvalue changesin derivativeinstruments).[Refer:Financialassets;Derivatives[member]]bereves
ifrs-full	IncomeFromCo Xtiinstagt credit	volvementhel@concogfflsedFinancialAssets@urnulativelyRecognised continuing cumulative IFRS 7 42G b involvement amount in of income derecognised recognised financial from the assets entity's cumulatively continuing recognised involvement in

derecognised financial assets (for example. fair value changes in derivative instruments). [Refer: Income from continuing involvement in derecognised financial assets: Derivatives [member]] ifrs-full IncomeFromCoXtiduuiateOperatilmsoAtterifrotableTbOamousOfPartistlosure: IFRS 5 33 d credit continuing of income operations from attributable continuing to owners of operations attributable parent to owners of the parent. [Refer: Continuing operations [member]] ifrs-full IncomeFromCoXtratetaWithReinfstcrease from The amount example: credit contracts with of income IAS 185reinsurers from Expiry date 2021-01-01, contracts with reinsurers. example: IFRS 4 IG24 b -Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01 ifrs-full IncomeFromDistantiatiedOperations attributable advanters Of Reschosure: credit discontinued of income IFRS 5 33 d operations from attributable discontinued to owners of operations attributable parent to owners of the parent. [Refer:

				Discontinued operations [member]]	
ifrs-full	IncomeFromFi	¥saAırdflonaltie credit	sIncome from fines and penalties	The amount of income arising from fines and penalties.	common practice: IAS 1 112 c
ifrs-full		Medunadiuta)ran credit	SRebatedffoAgr government grants related to agricultural activity	idilleuanhActritvity of income from government grants related to agricultural activities. [Refer: Government grants]	rcommon practice: IAS 41 57 a
ifrs-full	IncomeFromRe	MandurationentsU credit	J hdeofns ufræmæel reimbursement under insurance policies		common practice: IAS 1 112 c
ifrs-full	IncomeFromSt	Kotlured fort jties credit	Income from structured entities	The amount of income from structured entities including recurring and non-recurring fees, interest, dividends, gains or losses on the remeasurement or derecognition of interests	disclosure: IFRS 12 27 b

in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity. [Refer: Unconsolidated structured entities [member]] ifrs-full IncomeFromSubleasingRinghtoffuseAnsefsom The amount disclosure: credit of income IFRS 16 53 f subleasing right-of-use from assets subleasing right-ofuse assets. Sublease is a transaction for which an underlying asset is released by a lessee ("intermediate lessor") to a third party, and the lease ("head lease") between the head lessor and lessee remains in effect. [Refer: Right-of-use assets] ifrs-full IncomeOnFinanXialAssisterRec[dss:ifierdOutOfAvEihlableforealeFidisobialAssetsRecognisedInOtherC financial of income IFRS 7 12A e credit recognised in - Expiry date assets 2021-01-01 reclassified profit or loss out of on financial available-forassets reclassified sale financial out of the assets recognised in available-forprofit or loss sale category. [Refer: Financial assets available-for-

				sale; Other comprehensive income]	
ifrs-full	IncomeOnFina	n XiallAxasticts Recl credit	assifiendOut OfF financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	iffanciah@ssutsA of income recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	t diainValure ThroughProfitOrLossRec IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	IncomeRelatin	g XoVaritible ,Lea credit	staRaymentsFord relating to variable lease payments for operating leases that do not depend on index or rate	of income relating to variable lease payments for operating	s That D shi et DependOn IndexOrRate IFRS 16 90 b

			passage of	1
			time.	
ifrs-full	IncomeRelating X cd (anitable Le	easterReormentsNo ¹	tIffdle ded book tea	sudiscionstate NetInvestmentInFinance
	credit	relating to variable lease payments not included in measurement of net investment in finance lease	of income relating to variable lease payments not included in the	IFRS 16 90 a iii
ifrs-full	IncomeStatementAbstract	Profit or loss [abstract]		
ifrs-full	IncomeTaxCons&quenaticsOfD	Divideonds Ptopose consequences of dividends proposed or declared before financial statements authorised		efdistFlimaneialStatementsAuthorisedF IAS 12 81 i

			for issue not recognised as liability	declared after the reporting period but before the financial statements were authorised for issue, and are not recognised as a liability in the financial statements.	
ifrs-full	IncomeTaxesPa	a XIClasstifin ¢As credit	OperatingActivit taxes paid, classified as operating activities	fildse cash outflow for income taxes paid, classified as operating activities.	common practice: IAS 7 35
ifrs-full	IncomeTaxesPa	a XIRefatid n, credit	Income taxes paid (refund)	The cash flows from income taxes paid or refunded.	disclosure: IAS 7 35
ifrs-full	IncomeTaxesPa	aidRefundAbstr	abtcome taxes paid (refund) [abstract]		
ifrs-full	IncomeTaxesPa	a XIRefatid6 Jass credit	fiectAstFitaacesin paid (refund), classified as financing activities	GActivitles flows from income taxes paid or refunded, classified as financing activities. [Refer: Income taxes paid (refund)]	disclosure: IAS 7 35, example: IAS 7 14 f
ifrs-full	IncomeTaxesPa	a XIRefatid6 Jass credit	ificclAssEntacsetsing paid (refund), classified as investing activities	Abtivitishs flows from income taxes paid or refunded, classified as investing activities. [Refer:	disclosure: IAS 7 35, example: IAS 7 14 f

		ncome taxes aid (refund)]	
ifrs-full	classified as incoording tax operating tax activities or cla op act [R Inco	hetivaisles ows from icome xes paid r refunded, assified as perating ctivities. Refer: icome taxes aid (refund)]	disclosure: IAS 7 35, example: IAS 7 14 f
ifrs-full	classified as incorrect operating ref activities cla op	hteesash iflow from icome taxes funded, assified as perating ctivities.	common practice: IAS 7 35
ifrs-full	debit (income) am inc in de of (lo the in cu an tax Cu exj (in De tax	he aggregate mount icluded it the etermination f profit oss) for ie period i respect of arrent tax ind deferred ix. [Refer: urrent tax kpense ncome); eferred ix expense ncome)]	disclosure: IAS 1 82 d, disclosure: IAS 12 79, disclosure: IAS 12 81 c i, disclosure: IAS 12 81 c ii, disclosure: IAS 26 35 b viii, disclosure: IFRS 12 B13 g, disclosure: IFRS 8 23 h
ifrs-full	application tax of overlay to approach rec in other in comprehensive co income income app the app	f income x relating amounts cognised other	IFRS 4 35D b – Effective on first application of IFRS 9

comprehensive income] ifrs-full IncomeTaxRelaXing(Iiaxiva) able for sate tianancia IIA ssats OutOther discription in the income IAS 1 90 debit relating to of income available-for-Expiry date tax relating sale financial 2021-01-01, to amounts assets recognised disclosure: included in other IAS 12 81 ab in other comprehensive – Expiry date comprehensive income in 2021-01-01 relation to income available-forsale financial assets. [Refer: Financial assets available-forsale: Other comprehensive income] ifrs-full IncomeTaxRelatingficationshFlowhbadgestaxOtherGomprehensivelisconsure: of income IAS 1 90, debit relating to cash flow tax relating disclosure: hedges IAS 12 81 ab to amounts included recognised in other in other comprehensive comprehensive income income in relation to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income] ifrs-full IncomeTaxRelaXngfTicatibangelhWahm@fFxoreignTiberaemovFlasisSipxeladstoteOtherComprehensiveInco debit IAS 1 90, relating of income to change tax relating disclosure: in value to amounts IAS 12 81 ab of foreign recognised in other currency basis spreads comprehensive included income in in other relation comprehensive to change in value income of foreign currency

basis spreads.

				[Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]	
ifrs-full	IncomeTaxRel				odisekokuwetractsOfOtherComprehen
		debit	relating to change in value of forward elements of forward contracts included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to change in value of forward elements of forward contracts. [Refer: Reserve of change in value of forward elements of forward elements of forward contracts; Other comprehensive income]	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRel				OffSthestitemprehensiveIncome
		debit	of options included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to change in value of time value of options. [Refer: Reserve of change in	IAS 1 90, disclosure: IAS 12 81 ab

ifrs-full	IncomeTaxRela	debit	InfainVatacOfF relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial	v Aistribsune tleToChangeInCreditRisk IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRel				disphestenesiveIncome
		debit	revaluation surplus included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to changes in a revaluation surplus. [Refer: Revaluation surplus; Other comprehensive income]	
ifrs-full	IncomeTaxRela	a Xing Ticotiompon			
			· ·	of income tax relating to amounts	IAS 1 90, disclosure: IAS 12 81 ab

comprehensive recognised in other income comprehensive income. [Refer: Other comprehensive income] ifrs-full IncomeTaxRelatingToComponetmtsOnf@taxrComprehensiveIncomeAbstract relating to components of other comprehensive income [abstract] ifrs-full IncomeTaxRelatingficatiompondmtsonf@taxrConfinelaenoivatIncodiscTosatWillBeReclassifiedToProfit debit relating to of income IAS 191 components tax relating of other to amounts comprehensive recognised income in other that will be comprehensive reclassified to income profit or loss that will be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income] ifrs-full IncomeTaxRelatingToCompondmtsOn@tasrComprehensiveIncomeThatWillBeReclassifiedToProfit relating to components of other comprehensive income that will be reclassified to profit or loss [abstract] ifrs-full IncomeTaxRelatingfigtionpondmtsonf@tasrConfinelaenoiuntIncodiseTosutWillNotBeReclassifiedToP debit IAS 1 91 relating to of income components tax relating of other to amounts comprehensive recognised income that in other will not be comprehensive reclassified to income that profit or loss will not be

				reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	
ifrs-full	IncomeTaxRela	atingToCompon	emtsoff@therCon relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]		omeThatWillNotBeReclassifiedToPi
ifrs-full		debit	relating to exchange differences on translation included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on the translation of financial statements of foreign operations. [Refer: Other comprehensive income; Reserve of exchange differences on translation]	
ifrs-full	IncomeTaxRela	a¥ingtīkaFikonaņceI debit	relating to finance income (expenses) from reinsurance contracts held included	sFrhenaReconsurar of income tax relating to amounts recognised in other comprehensive income in relation	ctiscolosure: IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure:

			comprehensive income	(expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	IFRS 17 90 – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01
ifrs-full	IncomeTaxRela			dAttFainVahteTh of income	ndisugb St the Comprehensive Income IAS 1 90,
			U	tax relating	disclosure:
			assets	to amounts	IAS 12 81 ab
				recognised	
				in other comprehensive	
			comprehensive		
			income	relation to	
				financial	
			in other comprehensive	assets measured	
			income	at fair value	
				through other	
				comprehensive income.	
				[Refer:	
				Financial	
				assets measured	
				at fair value	
				through other	
				comprehensive	
				income; Other	
				comprehensive	
				income]	
ifrs-full	IncomeTaxRel				nds@f@uhar.ComprehensiveIncome
			relating to hedges of	of income tax relating	IAS 1 90, disclosure:
			•	to amounts	IAS 12 81 ab
			in equity	recognised	
				in other	
				comprehensive income in	
			comprehensive		
			income	hedges of	
		.		investments	

ifrs-full	IncomeTaxRel	a XndiTiaHer Ioes()Fivetime/#atmen	in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses on hedging instruments that hedge investments in equity instruments]	
ifrs-full	IncomeTaxRel	a¥ingifiatHodges(debit	Of Nations takenen relating to hedges of net investments in foreign operations included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in	
ifrs-full	IncomeTaxRel	atXngtTicatrisur, and debit	elfimaneetaxcom relating to	e ExpensesFit om of income	Idistationare: IAS 1 90 –
			insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be	tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance	Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01

			profit or loss	issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	IncomeTaxRel	aðingiliðalinsn _f anc debit	dimmedacom relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income	Idisufarscæ@ontractsIssuedOfOtherCo IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	IncomeTaxRela	a Xngulitalinove stme debit	ehts:lonfiquaty/Inst relating to investments in equity instruments included in other	tflihecantsOffOthe of income tax relating to amounts recognised in other comprehensive	r dischpsrehe nsiveIncome IAS 1 90, disclosure: IAS 12 81 ab

			comprehensive	income in relation to investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses from investments in equity instruments]	
ifrs-full		debit	relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will be	odistBostancesRelatedToItemsThatW IFRS 14 22 b
				reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	IncomeTaxRel	a lxngiTiaNetI Mov debit	ementheRægulat relating to net movement		adintBastancesRelatedToItemsThatW IFRS 14 22 a

	IncomeTerDal	X. 1T. Other Let	in regulatory deferral account balances related to items that will not be reclassified to profit or loss	to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	IncomeTaxRel	a Xngdīa@tin erInd debit	ivictorally through relating to other individually immaterial components of other comprehensive income	of income tax relating to other individually immaterial components	
· C C 11	I T D I	X7 100 B			
ifrs-full	income faxkel	a ngunakom jeasi debit	relating to remeasurement of defined benefit plans included in other comprehensive income	of income stax relating to amounts recognised in other comprehensive	S

				income; Reserve of remeasurement of defined benefit plans; Defined benefit plans [member]]	ts
ifrs-full	IncomeTaxRela	a¥ingtītasikar,eOf debit	relating to	of income tax relating to an entity's share of other	
ifrs-full	IncomeTaxRela	atingToShareOf	OthernGontaprehe relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]	ensiveIncomeOf	AssociatesAndJointVenturesAccoun
ifrs-full	IncomeTaxRel	aðángtTitaSiloan,eOf debit	relating to share of other comprehensive income of associates and joint ventures accounted for	of income tax relating to an entity's share of other	

			method that will be reclassified to profit or loss	accounted for using the equity method that will be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	
ifrs-full	IncomeTaxRel	a ixingifiraiSiloar ,eOf debit	OtherGottaprehe relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	of income tax relating	
ifrs-full	IncreaseDecrea	isæÐndeÆoApplic	ation@seFRS15 (decrease) due to application of IFRS 15 [member]	Mhisbaember stands for the financial effect of application of IFRS 15.	disclosure: IFRS 15 C8 a
ifrs-full	IncreaseDecrea	seeBubEoChang	elslor Aesounting (decrease)	PollisyAcadGerro stands for	edisculation entropy of the second entropy o

		due to changes in accounting policy and corrections of prior period errors [member]	the financial effect of changes in accounting policy and corrections of prior period errors.	disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	IncreaseDecreaseBubEoChar	gesterAascounting (decrease) due to changes in accounting policy required by IFRSs [member]	PKilisyRequbired stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]	BijdEl&Sstefember IAS 8 28 f i, disclosure: IAS 8 28 g
ifrs-full	IncreaseDecreaseBub Eo Depa	rt UndFease Requi (decrease) due to departure from requirement of IFRS [member]	refinite to efficient to efficient to efficient to effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]	1chisbło rsure: IAS 1 20 d
ifrs-full	IncreaseDecreaseBugeoVolu	ntalnyaChasnegesIn/ (decrease) due to voluntary changes in accounting policy [member]	AcEbisnmegHodicy stands for the financial effect of voluntary changes in accounting policy.	y Mischbaire: IAS 8 29 c i, disclosure: IAS 8 29 d
ifrs-full	IncreaseDecreas Sticuration	ng Escinease (decrease) in accounting estimate	The increase (decrease) in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.	disclosure: IAS 8 39

ifrs-full	IncreaseDecreas&IduAracion	m,ulatebH∂æ€asædTaxI	A # droginisectal st Ot	heomomprehensiveIncomeDueToCh
	debit	(decrease) in accumulated deferred tax recognised in other	(decrease) in accumulated deferred tax recognised in other comprehensive	practice: IAS 1 85
ifrs-full	IncreaseDecreaseIduaration	mateDinferenceBetw	-	neitianReleognitionAndAmountDeter
		(decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(decrease) in the aggregate difference between the fair value at initial recognition and the transaction	IFRS 7 28 b
ifrs-full	IncreaseDecreas&IduArHtiwar credit	nance AccoeastF orCreation (decrease) in allowance account for credit losses of financial assets	diffhoisses@fffeina (decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer:	ndiscllAssects IFRS 7 16 – Expiry date 2021-01-01

ifrs-full	IncreaseDecreaseIdGiastioAundCalshErgasealents The increase disclosure:
	debit (decrease) in cash and cash equivalents (decrease) in cash and cash equivalents. [Refer: Cash and cash equivalents] IAS 7 45
ifrs-full	IncreaseDecreas&IdGiasthomundC alsherquisealents B after different@FF xkistelogerPeateChanges debit (decrease) in cash and cash equivalents before effect of exchange rate changes rate changes cash and cash equivalents held in foreign currencies. [Refer: Cash and cash equivalents; Effect of exchange rate changes on cash and cash equivalents before ffect before the changes on cash and cash equivalents before ffect before ffect changes on cash and cash equivalents before ffect before ffect before ffect changes on cash and cash equivalents before ffect before ffect changes on cash and cash equivalents before ffect before ffect changes on cash and cash equivalents before ffect before ffect changes on cash and cash equivalents before ffect before ffect changes on cash and cash equivalents before ffect before ffect changes before ffect before ffect changes before ffect before ffect changes before ffect before ffect before ffect changes before ffect before ffec
ifrs-full	IncreaseDecreas&IdGiastioAn,dCalshdrqasvalentsDTScoontinuedOperationson debit (decrease) in cash and cash equivalents, discontinued operations discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations [member]]
ifrs-full	IncreaseDecreaseIdGratitingentConsiderationAstetLinbilityedisclosure:debit(decrease) in contingent(decrease) in a contingentIFRS 3 B67 b

			consideration asset (liability)	consideration asset (liability) relating to a business combination.	
ifrs-full	IncreaseDecrea	S&Id(fratitiongent credit	IliabilitiesRecog (decrease) in contingent liabilities recognised in business combination	TisedhcPassiness (decrease) in contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	stGsartdsinneation IFRS 3 B67 c
ifrs-full	IncreaseDecrea	s &Idûratdöt Deri [.] debit	vationeEserValue (decrease) in credit derivative, fair value	The increase (decrease) in the fair value of a credit derivative. [Refer: Credit derivative, fair value]	disclosure: IFRS 7 24G a
ifrs-full	IncreaseDecrea	s&IdtfiratitiotDeri	vanioure2&eminalA (decrease) in credit derivative, nominal amount	ifibenincrease (decrease) in the nominal amount of a credit derivative. [Refer: Credit derivative, nominal amount]	disclosure: IFRS 7 24G a
ifrs-full	IncreaseDecrea	s &Idûtatien ţTax debit	Expressel ncome (decrease) in current tax expense (income) due to rate regulation	Dhe To Ratas Reg (decrease) in current tax expense (income) due to rate regulation. Rate	uliatobosure: IFRS 14 34

				regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/ or approval by a rate regulator. [Refer: Current tax expense (income)]	
ifrs-full	IncreaseDecrea	s &IdDefære dA debit	c lpucisetaoe CostsA (decrease)	Tibingferense nsu (decrease)	areaxaaren fikentracts IFRS 4 IG39
			in deferred acquisition costs arising from insurance contracts	in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	- Expiry date 2021-01-01, example: IFRS 4 37 e - Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	debit	(decrease)	allaueihofeateRe (decrease)	gulatiosure: IFRS 14 34
			in deferred tax expense (income) due to rate regulation	in deferred tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers	

			for goods or services and that framework is subject to oversight and/ or approval by a rate regulator. [Refer: Deferred tax expense (income)]	
ifrs-full	s &IdiDafæn edTa credit	AhiabikityAsset (decrease) in deferred tax liability (asset)	The increase (decrease) in a deferred tax liability (asset). [Refer: Deferred tax liability (asset)]	common practice: IAS 12 81
ifrs-full	credit	(decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	(decrease) in a defined benefit obligation that would have been caused by a decrease in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]	lyRosioithiteDecreaseInActuarialAssur IAS 19 145 a
ifrs-full	a XIni9tzfűn tedBer credit	ntrittObligationI (decrease) in defined benefit obligation due to reasonably	Dib&oRcrassseab (decrease) in a defined benefit obligation that would have been	l yRœisitulei ncreaseInActuarialAssun IAS 19 145 a

possible caused by an increase in increase in actuarial a significant assumption actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]] ifrs-full IncreaseDecreaseIdDiatidendsPayableSchroughClhangednEasirValdisClfShorecashAssetsHeldForDistril credit (decrease) (decrease) **IFRIC 17 16** in dividends in dividends b payable payable through through change in fair a change value of nonin the fair cash assets value of nonheld for cash assets distribution to held for owners distribution to owners. ifrs-full IncreaseDecreas&ImstantyDueTbReassenablyPossibleDecreaseIdRidbExposureThatArisesFromCor (decrease) in (decrease) IFRS 17 128 credit equity due to in equity a i – Effective reasonably that would 2021-01-01, possible have been disclosure: IFRS 17 decrease caused by a 128 a ii – in risk reasonably possible exposure that Effective arises from decrease 2021-01-01 contracts in the risk within scope exposure that of IFRS 17 arises from contracts within the scope of IFRS 17. ifrs-full IncreaseDecreas&InstantyDueIbReassnablyPo3siblinDecaseaseIdRiskExposureThatArisesFromCor credit (decrease) in (decrease) in IFRS 17 128 equity due to equity, before a i – Effective 2021-01-01 reasonably mitigation by possible reinsurance contracts decrease held, that in risk exposure that would

			arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	have been caused by a reasonably possible decrease in the risk exposure that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecrea	s &ImStant yDue credit	IbReeass nably (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	offiblinforceases in equity that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts within the scope of IFRS 17.	n Risskosupo sureThatArisesFromCont IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	s &ImStant yDue credit	IbReeass ably P (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	offiblirlenerasesel (decrease) in equity, before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts within the scope of IFRS 17.	n Risekosupe sureThatArisesFromCont IFRS 17 128 a i – Effective 2021-01-01
ifrs-full	IncreaseDecrea	s &IdEraistin gLia credit	bilitiessConting in existing liabilities,	entleiahdieaesRe in existing contingent	c disclosdhe BusinessCombination IFRS 3 B67 c

			contingent liabilities recognised in business combination	liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecrea	a &IdEraistin gPro credit	vincionas@therPr in existing provisions, other provisions	oWheions rease in existing other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	IncreaseDecrea	a S&IdtErapi osnyreT credit	of TraditSe iskOnI (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	dancloomaistener (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	n tischds FinzencialGuaranteeContracts IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	IncreaseDecrea	aseInExposureT	officereditsReiskOnI (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	oanCommitme	ntsAndFinancialGuaranteeContracts
ifrs-full	IncreaseDecrea	a š&IdiFraitiVa lueN debit	ItastrastientAss (decrease) in fair value measurement, assets	eTshe increase (decrease) in the fair value measurement of assets.	disclosure: IFRS 13 93 e

				[Refer: At fair value [member]]	
ifrs-full	IncreaseDecrea	a sældifræitiva lueM debit	Hastman tDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	e Tolk earsonablyF of increase (decrease) in the fair value measurement of assets due to a reasonably possible decrease in an unobservable input.	P disöbbsDæ creaseInUnobservableInpi IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	as &IddFraitiVa lueN	ItastrasentDue	e Tor Reasonatoly	PolisibbeDecreaseInUnobservableInp
		credit	(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible decrease in an unobservable input.	IFRS 13 93 h ii
ifrs-full	IncreaseDecrea				Polsis dbbsDæcreaseInUnobservableInp
		credit	(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible decrease in an unobservable input.	
ifrs-full	IncreaseDecrea	as Kidi Fraiti Value N			PossibleDecreaseInUnobservableInp
			(decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after	practice: IFRS 13 93 h ii

recognised tax, due to a in other reasonably comprehensive possible income, after decrease in an tax, assets unobservable input. [Refer: Tax income (expense)] ifrs-full IncreaseDecreaseIndfraitWalueMteasurasmentDueToR carsomatblyPossibleDecreaseInUnobservableInp (decrease) of increase practice: in fair value IFRS 13 93 h (decrease) in measurement the fair value ii due to measurement reasonably of the entity's possible own equity decrease in instruments, unobservable recognised in other input, recognised comprehensive in other income after comprehensive tax, due to a income, after reasonably tax, entity's possible decrease in an own equity unobservable instruments input. [Refer: Tax income (expense)] ifrs-full IncreaseDecreas&IdfraitWalueMtasuraseentDueToR ansonatolyPossibleDecreaseInUnobservableInp (decrease) of increase practice: ÎFRS 13 93 h in fair value (decrease) in measurement the fair value ii due to measurement reasonably of liabilities, recognised possible decrease in in other unobservable comprehensive input, income after recognised tax, due to a in other reasonably comprehensive possible income, after decrease in an tax, liabilities unobservable input. [Refer: Tax income (expense)] ifrs-full IncreaseDecreaseIndirativalueMeasuraseentDueToR ansonatolyPossibleDecreaseInUnobservableInp (decrease) of increase practice: in fair value (decrease) in IFRS 13 93 h the fair value ii measurement due to measurement

		reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecrea			ossimeDecreaseInUnobservableInp
		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	Seldification alue Measureseent Du	· · · · ·	ossibleDecreaseInUnobservableInp
113-1411		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a	practice: IFRS 13 93 h ii

		Tax income (expense)]	
ifrs-full	Exercise (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	Tokk earsonab lyF of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	ossihluDe creaseInUnobservableInp practice: IFRS 13 93 h ii
ifrs-full	Easurase entDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	ToR earsonab lyF of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	OssiihlaD ecreaseInUnobservableInpr practice: IFRS 13 93 h ii
ifrs-full	Exercises (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or	Tokk earsoniab ly F of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a reasonably possible decrease in an	ossiblate ecrease In Unobservable Inpr practice: IFRS 13 93 h ii

		loss, after tax, liabilities	unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreas Eld Fraitivalue	MasurasmentDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	e Tokk carsionatblyF of increase (decrease) in the fair value measurement of assets, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	PossithteDecreaseInUnobservableInp practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas XIdifraitiva lueN	MeasuresmentDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	e Tolk carsonalblyF of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	PossihhdDecreaseInUnobservableInp practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas&IdiFraitiValueN	MeasuresmentDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in	e Tokk earsonably F of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably	PossibleDecreaseInUnobservableInp practice: IFRS 13 93 h ii

			profit or loss, before tax, liabilities	possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecrea	a S&IdiFraitiVa lueM debit	Hastrastient Due (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	e Tokk earsonand ly I of increase (decrease) in the fair value measurement of assets due to a reasonably possible increase in an unobservable input.	P disöbbsiner easeInUnobservableInpu IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	a S&IdiFraitiVa lueM credit	HastrastientDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	Tokk earsoniab ly I of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible increase in an unobservable input.	P disäbbsimer easeInUnobservableInpu IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	a S&IdiFraitiVa lueN credit	Iterational formula (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	e Tokk earsonately I of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible increase in an unobservable input.	P disidblusimer easeInUnobservableInpu IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	as &IdiFraitiVa lueN	ItastrastientDue (decrease) in fair value measurement due to reasonably possible	e Toke carsionarb ly I of increase (decrease) in the fair value measurement of assets, recognised	PossibledncreaseInUnobservableInpu practice: IFRS 13 93 h ii

iffs-fullIncreaseDecrea ScidificatiValueMtasmasentDue Tokeasonably (decrease) in fair value due to possible in other recognised in other recognised in other instrumentsossibulorcease InUnobservableInp practice: ITRS 13 93 h iiiffs-fullIncreaseDecrea ScidificatiValueMtasmasentDue Taken and the fair value in other in other instrumentsof the entity's own equity increase in instruments income after recognised instrumentsossibulorceaseInUnobservableInp practice: measurement in other income after recognised instrumentsiffs-fullIncreaseDecrea ScidifiaitValueMtasmasentDue fair value (decrease) in fair value due to measurement reasonably own equity instrumentsossibulorceaseInUnobservableInp practice: IFRS 13 93 h income after recognised in other measurement of increase in fair value due to measurement reasonably of inaitivalue due to measurement recognised in other recognised in ome after tax, labilities income after tax, labilities<				increase in unobservable input, recognised in other comprehensive income, after tax, assets	in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
in fair value measurement due to measurement in the fair value measurement in the fair value measurement in other recognised in other recognised income after tax, due to measurement income after tax, entity's possible income after recognised income after tax, entity's possible income after income after tax, entity's possible income after income after tax, entity's possible income after income after tax, entity's possible increase in an unobservable ingut, Refer: Tax income (decrease) in a value decrease in in other recognised inter value (decrease) in fair value the fair value the fair value the fair value the fair value the fair value 	ifrs-full	IncreaseDecrea	s &IddFraitiVa lueN	f easurese entDue	Toke carsonals ly F	ossibledncreaseInUnobservableInpu
ifrs-full (decrease) of increase practice: in fair value (decrease) in IFRS 13 93 h ii measurement the fair value ii due to measurement the fair value ii due to measurement the fair value ii uobservable recognised increase in in other unobservable comprehensive income after recognisel increase in other income after increase in an unobservable income, after increase in an unobservable increase in an inscrease increase in an unobservable increase in an inscrease increase increase in an unobservable increase increase ingot increase ingot increase inscrease ingot increase ingot increase ingot increase inscrease increase ingot increase ingot increase inscrease increase ingot increase ingot increase inscrease increase ingot increase ingot increase increase <t< th=""><th></th><th></th><th></th><th>(decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments</th><th>of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]</th><th>practice: IFRS 13 93 h ii</th></t<>				(decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
in fair value measurement due to reasonably possible increase in unobservable in other unobservable in other reasonably time fair value measurement in other time fair value time fair value measurement in other time fair value time fair value 	ifrs-full	IncreaseDecrea	as XI di Fraiti Va lue N			
				in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after	(decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income	IFRS 13 93 h ii
	ifrs-full	IncreaseDecrea	as Eld Frait Va lue N	leasurese entDue	• Toke carsomatily F	PossibledncreaseInUnobservableInpu

		income, before tax, assets	nt the fair value measurement of assets, recognised in other comprehensive income before tax, due to a sive reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecrea			ossibitedncreaseInUnobservableInpu
		(decrease) in fair value measureme due to reasonably possible increase in unobservab input, recognised in other	e of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income sive before tax, due to a reasonably possible increase in an	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	s&IdFraitiValueMEastrassent	Due Tok earsonato lv F	ossibledncreaseInUnobservableInpu
		(decrease) in fair value measureme due to reasonably possible increase in unobservab input, recognised in other	e (decrease) in nt the fair value measurement of liabilities, recognised in other	practice: IFRS 13 93 h ii

		before tax, liabilities	increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreas KidfraitivalueN	Hasttrasti entDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible	PossithtedncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseIdtFraitivalueN	Hastrastient Due (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	Tokk earsonand lyl of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	PossibledncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas Eldifraitiva lueN	Hastirasi entDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	e Tolk earsonably I of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a	PossithtedncreaseInUnobservableInpu practice: IFRS 13 93 h ii

		recognised in profit or loss, after tax, liabilities	reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreas &Idifraitiva lueN	Hastrasti entDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	Tokk earsonably l of increase (decrease) in the fair value measurement of assets, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	ossibledncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas KIdifraitiVa lueN	leasuresentDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	Tokk earsonably of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	ossihhuln creaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas Eld FraitivalueN	Hastraste ntDue (decrease) in fair value measurement due to reasonably possible increase in	Tokk carsonalbly of increase (decrease) in the fair value measurement of liabilities, recognised in profit or	ossibhuln creaseInUnobservableInpu practice: IFRS 13 93 h ii

			unobservable input, recognised in profit or loss, before tax, liabilities	loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]		
ifrs-full	IncreaseDecrea	.seldfraitivalueN	leasurese entEnt	iffyheinn Fequetyl	nsitsciloseunts:	
		credit	(decrease) in fair value measurement, entity's own equity instruments	(decrease) in the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	IFRS 13 93 e	
ifrs-full	IncreaseDecreaseInFairValueMlasurasentForSensitivityAnalysesInWhichInputsAreChangedIndividual					
			(decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]			
ifrs-full	IncreaseDecrea	seInFairValueN		SensitivityAnal	ysesInWhichInputsAreChangedIndiv	
			(decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]			
ifrs-full	IncreaseDecrea	seInFairValueN	Hasmasn entFor (decrease) in fair value measurement	SensitivityAnal	ysesInWhichInputsAreChangedIndiv	

	for sensitivity analyses in which inputs are changed individually, liabilities [abstract]
ifrs-full	IncreaseDecreaseInFairValueMHasmanentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]
ifrs-full	IncreaseDecrea seInFairValueMtestrestentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]
ifrs-full	IncreaseDecreaseInFairValueMHastrastentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]
ifrs-full	IncreaseDecreaseIdfraitivalueHeasnrasmentLiabilitéeincrease (decrease)disclosure: IFRS 13 93 eIncreaseDecreaseIdfraitivalue(decrease)(decrease) in in fair valueIFRS 13 93 e

measurement, measurement liabilities of liabilities. [Refer: At fair value [member]] ifrs-full IncreaseDecreas&IdFrainValueOffininaasealAssetsDrescritedsParaiscapbuteEaOfIFRS4 debit (decrease) (decrease) in IFRS 4 39E a in fair value the fair value - Expiry date of financial 2021-01-01 of financial assets assets described in described in paragraph paragraph 39E(a) of 39E(a) of IFRS 4 IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] ifrs-full IncreaseDecreaseInfrainvalueOffininaasealAssetsDteatenTheaseThostiSplessifiedInParagraph39EaOfIFR debit (decrease) (decrease) in IFRS 4 39E b - Expiry date in fair value the fair value 2021-01-01 of financial of financial assets other assets other than those than those specified in described in paragraph paragraph 39E(a) of 39E(a) of IFRS 4 IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] ifrs-full IncreaseDecreas&IdFiation The increase disclosure: debit (decrease) (decrease) IFRS 7 35H, in financial in financial disclosure: assets assets. [Refer: IFRS 7 35I Financial assets] ifrs-full IncreaseDecreaseInFinancialAsbetsedssetract (decrease) in financial

			assets [abstract]		
ifrs-full	IncreaseDecrea	s &Iin⊡iaat ,cialA debit	sbets Aasising Fro (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	nfGhaingetase(ea (decrease) in financial assets arising from a change in measurement attribute on the entity's transition to IFRS 9. [Refer: Financial assets]	sdischosntAttributeFirstApplicationC IFRS 7 42L b
ifrs-full		debit	(decrease) in financial assets on basis of measurement category, initial application of IFRS 9	(decrease) in financial assets on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial assets]	attigolysTirstApplicationOfIFRS9 IFRS 7 42L a
ifrs-full	IncreaseDecrea	Min Staat ,cialL credit	ahiditiassArising (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	FrbenifibaraseIn (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]	Miasloxune ntAttributeFirstApplication IFRS 7 42L b

ifrs-full	IncreaseDecreas&Imstant,cialL	allanditeizeseOnBasi	s OfMeasease ne	
	credit	(decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	(decrease) in financial liabilities on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial liabilities]	IFRS 7 42L a
ifrs-full	IncreaseDecreas&IdlmatiranceC	d ntræte t isbilit	-	common
	credit	(decrease) in insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset). [Refer: Insurance contracts liability (asset)]	practice: IFRS 17 99 – Effective 2021-01-01
ifrs-full	IncreaseDecreas&Idumatiran,ceI		R Eilms un æn eæ se	common
	debit	(decrease) in insurance liabilities, net of reinsurance	(decrease) in insurance liabilities, net of reinsurance.	practice: IAS 1 85
ifrs-full	IncreaseDecreas&IdImaangible			common
	debit	(decrease) in intangible assets and goodwill	(decrease) in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	practice: IAS 38 118 e
ifrs-full	IncreaseDecreas&IdLinatbolințies/			
	credit	(decrease) in liabilities	(decrease) in liabilities	IAS 7 44B

		arising from financing activities	arising from financing activities. [Refer: Liabilities arising from financing activities]	
ifrs-full	IncreaseDecreas Kind		Contrants Aard Re (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts and reinsurance contracts and reinsurance contracts	inxamplæContractsIssued IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreas in cred	Nationsets A vailable For Be it (decrease) in net assets available for benefits	en effts increase (decrease) in net assets available for benefits. Net assets available for benefits are assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits.	disclosure: IAS 26 35 b
ifrs-full	IncreaseDecreas&Idi cred	Nationfined BranefisEiabili it (decrease) in net defined benefit liability (asset)	ty Absein crease (decrease) in the net defined benefit liability (asset). [Refer: Net	disclosure: IAS 19 141

			defined benefit liability (asset)]	
ifrs-full	IncreaseDecreas&IdiMationest debit	mencheaseanceL (decrease) in net investment in finance lease	(decrease) in the net investment in finance lease. [Refer: Net investment in finance lease]	disclosure: IFRS 16 93
ifrs-full	IncreaseDecreaseblaneseumberO	f Ondinense Shares (decrease) in number of ordinary shares issued	(decrease) in the number of ordinary shares issued. [Refer: Ordinary shares [member]]	common practice: IAS 1 112 c
ifrs-full	IncreaseDecreasehantesumberO	f Shanes(Se ttstand (decrease) in number of shares outstanding	inghe increase (decrease) in the number of shares outstanding. [Refer: Number of shares outstanding]	disclosure: IAS 1 79 a iv
ifrs-full	IncreaseDecreas&IdiPratitith.oss credit	SDIncFeiSscasonal (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	JPPossibleDecr (decrease) in profit (loss) that would have been caused by a reasonably possible decrease in the risk exposure that arises from contracts within the scope of IFRS 17.	eatisethOsisteExposureThatArisesFrom IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecreas&IdPratith.os credit	SDIncTeascasonal (decrease) in profit (loss) due to	J yPesnibleBse cr (decrease) in profit (loss), before	eatisthosisteExposureThatArisesFrom IFRS 17 128 a i – Effective 2021-01-01

			reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	mitigation by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk exposure that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecrea	s Id Pratic hoss I	DimeToRseasonab	l yPe sisibtelasere	adisaRiskExposureThatArisesFrom(
		credit	(decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	(decrease) in profit (loss) that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts within the scope of IFRS 17.	IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	InorangoDooroo	MID mathith agai	ImFabaaaa		adeisade and the second state of the second st
1113-1411	IncreaseDecrea	credit	(decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	(decrease) in profit (loss), before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts within the	IFRS 17 128 a i – Effective 2021-01-01

			1	scope of IFRS 17.		
ifrs-full	IncreaseDecre	as &IdiPratiosi onFo	om the asped Pret	nTilmen increase	common	
1110		debit	(decrease) in provision for unearned premium	(decrease) in the provision for unearned premiums. [Refer: Unearned premiums]	practice: IAS 1 85	
ifrs-full	IncreaseDecre	as Eldi Regiola tory	DeferenteAccour	fChreditBackasace	s disclosure:	
		credit	(decrease) in regulatory deferral account credit balances	(decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	IFRS 14 33 a	-
ifrs-full	IncreaseDecrea	as &IdiRragiola tory debit	DeferenteAccoun (decrease) in regulatory deferral account debit balances	f DubitBatase es (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]	disclosure: IFRS 14 33 a	
ifrs-full		as &IdiReatinon ranc debit	(decrease) in reinsurance assets	The increase (decrease) in reinsurance assets. [Refer: Reinsurance assets]	example: IFRS 4 37 e – Expiry date 2021-01-01	_
ifrs-full	IncreaseDecrea					tFairValueThroughC
		credit	(decrease) in reserve of gains and losses on financial assets measured at fair value through other	(decrease) in the reserve of gains and losses on financial assets measured at fair value through other	practice: IFRS 17 116 – Effective 2021-01-01	

			comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrea	a &IdWatikin gCa credit	a ditat ease (decrease) in working capital	The increase (decrease) in working capital.	common practice: IAS 7 20
ifrs-full	IncreaseDecrea	s & Flunatigh Acq credit	ulsicion&fSubsid (decrease) through acquisition of subsidiary, equity	diang increase (decrease) in equity resulting from the acquisition of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrea	as & Thmanighn Add credit	t inordåse msNec (decrease)	e Ssærynferleaxte rs (decrease)	tdixdChangeInsuranceContractsLiab IFRS 17 105

			through additional items necessary to understand change, insurance contracts liability (asset)	in insurance contracts liability (asset) resulting from additional items that may be necessary to understand the change in the net carrying amount of the insurance contracts. [Refer: Insurance contracts liability (asset)]	d – Effective 2021-01-01
ifrs-full	IncreaseDecrea				KiomerAdowanceAccountForCreditLo
		credit	(decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	(decrease) in the allowance account for credit losses of financial assets resulting from adjustments arising from the passage of time. [Refer: Allowance account for credit losses of financial assets]	practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	s & Thuratighn Adju credit	stmeentsArising (decrease)	FFourn PrasseageeOf (decrease)	Example interset Example 2 Cont practice:
			through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities	IFRS 4 37 e – Expiry date 2021-01-01

ifrs-full	IncreaseDecrea	a S& Ehmannighn Adju debit	struceratsArising (decrease) through adjustments arising from passage of time, reinsurance assets	(decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance	TiomeReim suranceAssets practice: IFRS 4 37 e – Expiry date 2021-01-01
:Cup C-11	La one D	X/T3	Itimuti	assets]	Park Elementer
ifrs-full		as & churadigin Amo	(decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from amortisation of insurance acquisition cash flows. [Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance acquisition cash flows, insurance acquisition cash flows, insurance acquisition cash flows, insurance	ndiashisharersInsuranceContractsLiab IFRS 17 103 b ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	s & Thuratigh Amo	untsRassognised (decrease) through amounts recognised in profit or loss, aggregate difference	IFIN rofit (Praisess) (decrease) in the aggregate difference between the fair value at initial recognition	AcggmgateDifferenceBetweenFairVa IFRS 7 IG14, example: IFRS 7 28 b

			price yet to be recognised in profit or loss	and the transaction price of financial instruments yet to be recognised in profit or loss resulting from amounts recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]		
ifrs-full	IncreaseDecrea		(decrease) through	aThudframeiases (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Retained earnings]	common practice: IAS 1 106 d	
ifrs-full	IngrangeDegrad	X Chargetighe Polo	nim Bara anicoc		dbwStatalmontOf	FinancialPositionReg
1113-1411		credit	(decrease) through balances recognised in current period in statement of financial		IFRS 14 33 a i	

	1	1		
			position. [Refer: Regulatory deferral account credit balances]	
IncreaseDecrea	s & Thurcautigeln Bala	nlows Recognised	IThhairneneRseio	dexStatelenentOfFinancialPositionRes
	debit	(decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	(decrease) in regulatory deferral account debit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account debit balances]	IFRS 14 33 a i
IncreaseDecrea				
		through business combinations and disposals, net defined benefit liability (asset)	in the net defined benefit liability (asset) resulting from business combinations and disposals. [Refer: Business combinations [member]; Net defined benefit liability (asset)]	IAS 19 141 h
IncreaseDecrea	& Flunatighn Busi debit	nkrss@asrabinatic (decrease) through business combinations	nGAenidhDispossal (decrease) in reimbursement rights resulting from	IAS 19 141 h
_	IncreaseDecrea	debit IncreaseDecreas Thuratigh Busi credit	debit (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances IncreaseDecrea SEThmatighBusi recordit (decrease) through balances second balances IncreaseDecrea SEThmatighBusi nereaseDecrea SEThmatighBusi account debit business combinations and disposals, net defined benefit liability (asset) IncreaseDecrea SEThmatighBusi nereseCosta SEThmatighBusi use of through business through business combinations and disposals, net defined benefit benefit liability (asset) IncreaseDecrea SEThmatighBusi nereseCosta SETHMATING use of through business SETHMATING use of through business SETHMATING	IncreaseDecreaX ThuratiginBalaritaseRaseonisedRegulatory deferral account credit balances]IncreaseDecreaX ThuratiginBalaritaseRaseonised(decrease) through through in statement of financial position, regulatory deferral account debit(decrease) regulatory deferral account debit statement of financial position, regulatory deferral account debit statement of financial position, regulatory deferral account debit statement of financial position, regulatory deferral account debit balancesIncreaseDecreaX ThuratiginBusi rescense through and disposals, net defined benefit liability (asset)IncreaseDecreaX ThuratiginBusi rescense through and disposals, and disposals, and disposals, net defined benefit liability (asset)IncreaseDecreaX ThuratiginBusi rescense through and disposals, and disposals, [Refer: Business combinations and disposals, [Refer: Business combinations and disposals, [Refer: Business combinations and disposals, [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combinations [Refer: Business combi

reimbursement combinations and disposals. rights [Refer: **Business** combinations [member]; Reimbursement rights, at fair value] ifrs-full IncreaseDecreaseThmanighBusinesseasebinationSheeifecredStaxLicabilityAsset (decrease) (decrease) practice: IAS credit 12 81 through in deferred business tax liability combinations, (asset) deferred resulting tax liability from business (asset) combinations. [Refer: Deferred tax liability (asset)] ifrs-full IncreaseDecreaseThmatighCashFhorestsusuranceChatractshiebilidysciesture: credit (decrease) (decrease) IFRS 17 105 through in insurance a – Effective cash flows, 2021-01-01 contracts insurance liability contracts (asset) liability resulting from cash (asset) flows. [Refer: Insurance contracts liability (asset)] ifrs-full IncreaseDecreaseThroughCashFhoresIsesuranceContractsLiabilityAssetAbstract (decrease) through cash flows, insurance contracts liability (asset) [abstract] ifrs-full IncreaseDecreas&ThmanightChangeeInfasscountRaffeedintingssetLiabsbiliossRecognisedInBusinessCom IFRS 3 B67 c credit (decrease) (decrease) in through contingent change in liabilities discount rate, recognised contingent in a business liabilities combination recognised due to

			in business combination	changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecre	as & Thuratight Char			
		credit	(decrease) through change in discount rate, other provisions	(decrease) in other provisions resulting from a change in discount rate. [Refer: Other provisions]	IAS 37 84 e
ifrs-full	IncreaseDecre	as & Thuratight Char			common
		credit	(decrease) through change in equity of subsidiaries, equity	(decrease) in the entity's equity resulting from the change in the equity of subsidiaries. [Refer: Subsidiaries [member]]	practice: IAS 1 106 d
ifrs-full	IncreaseDecre				atiscidoRuisk:ThatDoesNotRelateToFu
		credit	(decrease) through change in risk adjustment for non- financial risk that does not relate to future or past service, insurance contracts liability (asset)	(decrease) in insurance	IFRS 17 104 b ii – Effective 2021-01-01

liability (asset); Risk adjustment for nonfinancial risk [member]] ifrs-full IncreaseDecreaseThuranightChangestedDiscountRatesRegeteroryDectionalAccountCreditBalances credit (decrease) (decrease) in IFRS¹⁴ 33 a through regulatory iii changes in deferral discount account credit rates, balances regulatory resulting deferral from changes account credit in discount balances rates. [Refer: Regulatory deferral account credit balances] ifrs-full IncreaseDecreaseThuratightChangesteaDescountRatesRegretereryDefenpateAccountDebitBalances IFRS¹⁴ 33 a debit (decrease) (decrease) in through regulatory iii changes in deferral discount account debit balances rates, regulatory resulting deferral from changes account debit in discount balances rates. [Refer: Regulatory deferral account debit balances] ifrs-full IncreaseDecreas&ThuranightChangestrafsetimatesThatAntjustGontraistlasSureviceMarginInsuranceCon credit (decrease) (decrease) IFRS 17 104 through in insurance a i – Effective changes in 2021-01-01 contracts estimates liability that adjust (asset) contractual resulting from service changes in estimates that margin, insurance adjust the contracts contractual liability service margin. (asset) [Refer: Insurance contracts liability

				(asset); Contractual service margin [member]]	
ifrs-full	IncreaseDecrea	a X Elunauigh Char credit	bestnesstimates (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	Illiat Docket sedju (decrease) in insurance contracts liability (asset) resulting from changes in estimates that do not adjust the contractual service margin. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]	ustiSchotsracetualServiceMarginInsuran IFRS 17 104 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	a & Thmatigh Char credit	Jestna ser Value (decrease) through changes in fair values, liabilities arising from financing activities	sThabihitiesAris (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]	ingActivities IAS 7 44B d
ifrs-full	IncreaseDecrea	a še Thnattighn Çhar credit	ngesteafsereignEx (decrease) through changes in foreign exchange rates, net defined benefit	x CharnigueReates No (decrease) in the net defined benefit liability (asset) resulting from changes	etDæffimædfBenefitLiabilityAsset IAS 19 141 e

944

		liability (asset)	in foreign exchange rates. [Refer: Net defined benefit liability (asset)]	
ifrs-full	S& Thuratight Char credit	hgostatsoreignE (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	(decrease) in regulatory deferral account credit balances resulting from changes in foreign	е дикацију: DeferralAccountCreditBala IFRS 14 33 a iii
ifrs-full	& Thuratight Char debit	h gosfnafso reignE (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	x ThanigacRatiseRation (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]	е диантру eDeferralAccountDebitBalaı IFRS 14 33 a iii
ifrs-full	Sé Thuratight,Char credit	Justication (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	Risk Parnersster: (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters.	Expople: ToCreditRiskOnLoanCom IFRS 7 IG20B, example: IFRS 7 35H

				[Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full		debit	(decrease) through changes in models or risk parameters, financial assets	(decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]	s Einampla tAssets IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrea	a Se Thuratigh Çhar credit	n besite (3) whershi (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	ip Thteinststatss ub (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]	s ddsaficsaïFh atDoNotResultInLossOf(IAS 1 106 d iii
ifrs-full	IncreaseDecrea	a S Thuratigh Char credit	n ges fat 3 whershi (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	ipThteinststassub (decrease) in equity attributable to owners of the parent through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member];	s idisətics af b atDoNotResultInLossOf(

				Equity attributable to owners of parent]	
ifrs-full	IncreaseDecrea	a & Thmatigh Char credit	JesidaatRelate (decrease) through changes that relate to current service, insurance contracts liability (asset)	TothemeentSesevic (decrease) in insurance contracts liability (asset) resulting from changes that relate to current service. [Refer: Insurance contracts liability (asset)]	calisalcanceContractsLiabilityAsset IFRS 17 104 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	aseThroughChar	besildastRelate (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]	FoCurrentServic	ceInsuranceContractsLiabilityAssetA
ifrs-full	IncreaseDecrea	a X Hunatigh Char credit	bosidastRelate (decrease) through changes that relate to future service, insurance contracts liability (asset)	TothetimeReascice (decrease) in insurance contracts liability (asset) resulting from changes that relate to future service. [Refer: Insurance contracts liability (asset)]	eldisatascaeContractsLiabilityAsset IFRS 17 103 b iv – Effective 2021-01-01, disclosure: IFRS 17 104 a – Effective 2021-01-01
ifrs-full	IncreaseDecrea	aseThroughChar	ngesifdastRelate (decrease) through	[oFutureService	eInsuranceContractsLiabilityAssetAb

			changes that relate to future service, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecrea	as é Chntatigh ,Char credit		TdlPastBerviseIn: (decrease) in insurance contracts liability (asset) resulting from changes that relate to past service, ie changes in fulfilment cash flows relating to incurred claims. [Refer: Insurance contracts liability (asset)]	sdiscless@rentractsLiabilityAsset IFRS 17 103 b iii – Effective 2021-01-01, disclosure: IFRS 17 104 c – Effective 2021-01-01
ifrs-full	IncreaseDecrea	aste Thuratighn Conv credit	v Ensicea SefConve (decrease) through conversion of convertible instruments, equity	(decrease) in equity	tsommon practice: IAS 1 106 d
ifrs-full	IncreaseDecrea	ase Thuratight Cum debit	ullativea Catchup. (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price,	ACljustmoceats For (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the	RexempdArisingFromChangeInEstim IFRS 15 118 b

			contract assets	transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract	
				assets]	
ifrs-full	IncreaseDecrea	s & Elunatigh Çum credit	ulatives@atchup. (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	Alljestmoeras For (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of	RexamuelArisingFromChangeInEstim IFRS 15 118 b

	1		I		
				consideration	
				to which	
				an entity	
				expects to	
				be entitled in	
				exchange for	
				transferring	
				promised	
				goods or	
				services to	
				a customer,	
				excluding	
				amounts	
				collected	
				on behalf of	
				third parties	
				(for example, some sales	
				taxes).	
				[Refer:	
				Increase (decrease)	
				(decrease)	
				through	
				cumulative	
				catch-up	
				adjustments	
				to revenue,	
				contract	
				liabilities]	
ifrs-full	IncreaseDecrea	s & Thuratight Cum			exemplArisingFromChangeInMeasure
		debit	(decrease)	(decrease)	IFRS 15 118
			through	in contract	b
			cumulative	assets	
			catch-up	resulting from	
			adjustments	cumulative	
			to revenue	catch-up	
			arising from	adjustments	
			change in	to revenue	
			measure of	arising from	
			progress,	a change in	
			contract	the measure	
			assets	of progress.	
				[Refer:	
				Increase	
				(decrease)	
				through	
				cumulative	
				catch-up	
				adjustments	
				to revenue,	
				contract	
				contract assets]	

ifrs-full	IncreaseDecrea	s& Thuratight Cum	ulativescatchup.	A Eljæsitmææas ÆoF	exemplArisingFromChangeInMeas
		credit	(decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	(decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	IFRS 15 118 b
ifrs-full	IncreaseDecrea	a X Elunauigh Cum debit	ulativesCeatchup. (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	Atjustmeetast of (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up	RexemplArisingFromContractModifi IFRS 15 118 b

				adjustments to revenue, contract assets]	
ifrs-full	IncreaseDecrea	a X Fluratigin Çum credit	ulhatives@atchup/ (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	Altjustmaterast of (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	RexemplArisingFromContractModifi IFRS 15 118 b
ifrs-full		a & Fluxatight Cum debit	ulhativasceatchup/ (decrease) through cumulative catch-up adjustments to revenue, contract assets	Attigestmocrast of (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue. [Refer: Contract assets; Revenue from	Rexemple contract Assets IFRS 15 118 b

			contracts with customers]	
ifrs-full	IncreaseDecreas& Thuratight Cur		AThesiments Fol	Revenue Contract Liabilities
	credit	(decrease) through cumulative catch-up adjustments to revenue, contract liabilities	(decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue from contracts with customers]	IFRS 15 118 b
ifrs-full	IncreaseDecreas X Thuratight Dis credit	pdsndfðaSæbsidian (decrease) through disposal of subsidiary, equity	ryThe increase (decrease) in equity resulting from the disposal of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreas& Thuratight Eff	ecloffebaegesInF	dibeginlexedseng	etRiatelosiarbilitiesArisingFromFinanc
	credit	(decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	(decrease) in liabilities arising from financing activities resulting from the effect of changes in foreign exchange rates. [Refer: Liabilities arising from financing activities]	IAS 7 44B c
ifrs-full	IncreaseDecreas Thratigh Effected it	ectOffChangesInF (decrease) through effect of changes in risk of non- performance by issuer of reinsurance	(decrease)	rdisclcsBydssuerOfReinsuranceCont IFRS 17 105 b – Effective 2021-01-01

of changes

in the risk

[Refer: Insurance contracts

contracts

held,

insurance of noncontracts performance by the issuer liability (asset) of reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]] ifrs-full IncreaseDecreaseThmanighEffectsOffeasetractsATheinedTeRerioddisclassureContractsLiabilityAsset credit (decrease) (decrease) IFRS 17 108 through in insurance a – Effective effects of contracts 2021-01-01 contracts liability acquired (asset) in period, resulting from the effects insurance of contracts contracts liability acquired from (asset) other entities in transfers of insurance contracts or business combinations in the period. [Refer: Insurance contracts liability (asset)] ifrs-full IncreaseDecreaseThmanightEffectsOffeasetractsIn Ithelliy Recovering et IsoResuberInsuranceContractsLiabi **IFRS 17** credit (decrease) (decrease) through 104 a iii – in insurance effects of Effective contracts contracts liability 2021-01-01, initially (asset) disclosure: resulting from IFRS 17 107 recognised the effects in period, – Effective insurance of contracts 2021-01-01 contracts initially liability recognised in the period. (asset)

				liability (asset)]	
ifrs-full	IncreaseDecrea	as & Thurantighn Effe	clstoffeaseupsOf)Theoins Cense ac	tslistiaslyRecognisedInPeriodInsura
1115-1011		credit	(decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from the effects of groups of onerous contracts initially recognised in the period. An insurance contract is onerous at the date of initial recognition if the fulfilment cash flows allocated to the contract, any previously recognised acquisition cash flows and any cash flows arising from the contract at the date of initial recognition in total are a net outflow. [Refer: Insurance contracts liability	IFRS 17 108 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	a š& Thuratight Exer credit	rdiset@fiSeptions (decrease) through exercise of options, equity	(asset)] The increase (decrease) in equity resulting from the exercise of options.	common practice: IAS 1 106 d

common

credit practice: IAS (decrease) (decrease) through 1 106 d in equity exercise of resulting from the exercise warrants, equity of warrants. ifrs-full IncreaseDecreas&ThuradighnExperiorceasedjustmeffthenistureaseCondiscutssluizebilityAsset credit (decrease) (decrease) IFRS 17 104 b iii – through in insurance experience contracts Effective adjustments, liability 2021-01-01 insurance (asset) contracts resulting from liability experience (asset) adjustments. Experience adjustment is a difference between: (a) for premium receipts (and any related cash flows such as insurance acquisition cash flows and insurance premium taxes) - the estimate at the beginning of the period of the amounts expected in the period and the actual cash flows in the period; or (b) for insurance service expenses (excluding insurance acquisition expenses) the estimate at the

> beginning of the period of

IncreaseDecreas Thratigh Exerclise (26) Wearrants Ebbertincrease

ifrs-full

the amounts expected to be incurred in the period and the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)] ifrs-full IncreaseDecreaseThmanighFinahlingeasehFlowsThebihicieseAgisingEronsthemancingActivities credit (decrease) IAS 7 44B a (decrease) through in liabilities financing arising from cash flows, financing liabilities activities arising from resulting from financing financing activities cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities] ifrs-full IncreaseDecreas&ThuranighnForeigneFreasengeAndOthenOdcasemenetestimplesureToCreditRiskOnLoanC IFRS⁷ credit (decrease) (decrease) through in exposure IG20B, foreign to credit example: IFRS 7 35H exchange risk on loan commitments and other movements, and financial exposure guarantee to credit contracts resulting risk on loan commitments from foreign and financial exchange and other guarantee contracts movements. [Refer: Exposure to credit risk on loan commitments and financial

				guarantee contracts]	
ifrs-full	IncreaseDecrea	aseThroughFore	eigmtræabængeAn (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	dOtherMoveme	entsExposureToCreditRiskOnLoanC
ifrs-full	IncreaseDecrea	as Etunantighn Fore debit		dOthintMeaseme (decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]	eætsFiinalæcialAssets IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrea	aseThroughFore	eigmdræabængeAn (decrease) through foreign exchange and other movements, financial assets [abstract]	dOtherMoveme	entsFinancialAssetsAbstract
ifrs-full	IncreaseDecrea	as Kihuratu ghn Fore credit	ei ImfraabangeEx (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	pbbune Everagedit (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange.	t Risktîple oanCommitmentsAndFinar IFRS 7 IG20B, example: IFRS 7 35H

ifrs-full		a S& Thurantighn Fore debit	(decrease) through foreign exchange, financial assets	(decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrea	s & Thmatigh Gain credit	slhossasenPerio (decrease)	d Reseince Offe air (decrease) in	n sAandples sesOnFinancialAssetsMea IFRS 17 116
			through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to	– Effective 2021-01-01

				through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrea				sdisolosServiceExpensesInsuranceCo
		credit	(decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	resulting from incurred claims and other incurred insurance service expenses. [Refer: Insurance contracts liability (asset)]	IFRS 17 103 b i – Effective 2021-01-01
ifrs-full	IncreaseDecrea		r fedCelasie nsPaid	A Filde Oithendasseura	ndisSkosuiceExpensesPaidForInsuran
			(decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from incurred claims paid and other insurance service expenses paid for insurance contracts issued, excluding insurance acquisition cash flows.	IFRS 17 105 a iii – Effective 2021-01-01

ifee full	IncrossoDoorse	X.Haumstinkelle og 1	-IndClaimsDoor	[Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	Linglesons Convig
ifrs-full	IncreaseDecrea	credit	rfedtdasensReco (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	vidied Ametakthei (decrease) in insurance contracts liability (asset) resulting from incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	Idisaclassce Service Expenses Recovere IFRS 17 105 a iii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	credit	rance/asquisition (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	n ClashFibocasE nse (decrease) in insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance	IFRS 17 IFRS 17 105 a ii – Effective 2021-01-01

				acquisition	
				cash flows	
				are cash	
				flows arising	
				from the costs	
				of selling,	
				underwriting	
				and starting	
				a group of	
				insurance	
				contracts that	
				are directly	
				attributable to	
				the portfolio	
				of insurance contracts	
				to which	
				the group	
				belongs. Such	
				cash flows	
				include cash	
				flows that are	
				not directly	
				attributable	
				to individual	
				contracts or	
				groups of	
				insurance	
				contracts	
				within the portfolio.	
				[Refer:	
				Insurance	
				contracts	
				liability	
				(asset)]	
:fra fra11	In one of a Decome	W.T.I	In antingue a lue		alimalamman Courtan atal inhilita Agaat
ifrs-full	IncreaseDecrea	credit	(decrease)	(decrease)	sdissalrasmreContractsLiabilityAsset IFRS 17 105
		creatt	through	in insurance	c – Effective
			insurance	contracts	2021-01-01
			finance	liability	
			income or	(asset)	
			expenses,	resulting from	
			insurance	insurance	
			contracts	finance	
			liability	income or	
			(asset)	expenses.	
				[Refer:	
				Insurance contracts	
				liability	
				(asset);	
	I	1	I	(40000),	1

Insurance finance income (expenses)] ifrs-full IncreaseDecreas&ThurantighnInsuranceRaseenueInsTihanicaCcanteactalisabisityeAsset IFRS 17 103 credit (decrease) (decrease) through in insurance a – Effective insurance contracts 2021-01-01 liability revenue. insurance (asset) resulting from contracts liability insurance (asset) revenue. [Refer: Insurance contracts liability (asset); Insurance revenue] ifrs-full IncreaseDecreaseThroughInsuranceRaseenueInsuranceContractsLiabilityAssetAbstract (decrease) through insurance revenue, insurance contracts liability (asset) [abstract] ifrs-full IncreaseDecreas&ThmanighInsuranceReseenueNoTRelatedEasEontdeastbShareExistedAtTransitionDateT IFRS 17 114 credit (decrease) (decrease) through in insurance c – Effective insurance contracts 2021-01-01 revenue not liability (asset) related to contracts resulting from that existed insurance at transition revenue not date to which related to modified contracts that retrospective existed at the transition approach or fair value date to which approach has the modified been applied, retrospective insurance approach (as contracts described in liability paragraphs C6-C19 of (asset) IFRS 17) or

		X/TL		the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	
ifrs-full	IncreaseDecrea	s X Flunatigh Insu credit	ranceResenueR (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	eThectTofeastrate (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to contracts that existed at the transition date to which the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	tsisbhtsixistedAtTransitionDateToW IFRS 17 114 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	i X Thuαttight Insu credit	ranceRestenueR (decrease) through insurance revenue related to contracts that existed at transition date to which	elihedifioGeaserad (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to	tsiFbhtfixistedAtTransitionDateToW IFRS 17 114 a – Effective 2021-01-01

			modified retrospective approach has been applied, insurance contracts liability (asset)	contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	
ifrs-full	IncreaseDecre;	as Ke Tehuncautighn Insu	ranceSaseviceEx	pEinseistinsearaerce	disuthants E: ability Asset
		credit	(decrease) through insurance service expenses, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]	IFRS 17 103 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	aseThroughInsu	ranceSeseviceEx (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]	pensesInsurance	eContractsLiabilityAssetAbstract
ifrs-full	IncreaseDecrea	aseThroughInsu		sultForReconcil	iationByComponentsInsuranceContr

		reconciliation		
		by components, insurance contracts liability (asset)		
		[abstract]		
ifrs-full	IncreaseDecreaseThrough	(decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset)	sultForReconcil	iationByRemainingCoverageAndIne
		[abstract]		
ifrs-full ifrs-full	IncreaseDecrea & Thuratight	(decrease) through insurance service result, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from insurance service result. [Refer: Insurance contracts liability (asset); Insurance service result]	IFRS 17 103 – Effective 2021-01-01, disclosure: IFRS 17 104 – Effective 2021-01-01
ıtrs-tull	IncreaseDecreas & churadugin credit	Investment(decrease) (decrease) through investment components excluded from insurance revenue and insurance service	(decrease) in insurance contracts liability (asset) resulting from investment components excluded from	o dibasosane eRevenueAndInsuranceS IFRS 17 103 c – Effective 2021-01-01

			expenses, insurance contracts liability (asset)	insurance revenue and insurance service expenses. [Refer: Description of approach used to determine investment components; Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrea	s Ke TchmattighnLoss	Onicicatsc olOfSu	bThtiatsDefsere	d Camhiah ilityAsset
		credit	(decrease) through loss of control of subsidiary, deferred tax liability (asset)	in deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]	practice: IAS 12 81
ifrs-full	IncreaseDecrea				wesFaxppkureToCreditRiskOnLoanCo
		credit	(decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from the modification of contractual cash flows. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IFRS 7 35I b

ifrs-full	IncreaseDecre;	as Thuratigh Mod	lificatioseOfCon	tracterianCrestsElo	westampleialAssets
		debit	(decrease) through modification of contractual cash flows, financial assets	(decrease) in financial assets	IFRS 7 35I b
ifrs-full	IncreaseDecre	a Ste ThurrantighnNetF	tobaraseDiffer	antcles Antbreassece	AccountForCreditLossesOfFinancia
		credit	(decrease) through net exchange differences, allowance account for credit losses of financial assets	(decrease) in an allowance account for credit losses of financial assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Allowance account for credit losses of financial assets]	practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	IncreaseDecre	as & Thura uighn Net H	Andrewse Differe	en Eles Briotegse al	Adjustbosure:
		debit	(decrease) through net exchange	(decrease) in biological assets	IAS 41 50 f

ifrs-full	IncreaseDecrea		biological assets	resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Biological assets]	cquisitionCostsArisingFromInsuranc
		debit	(decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	(decrease) in deferred acquisition costs arising from insurance contracts resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation	practice: IFRS 4 37 e – Expiry date 2021-01-01

			currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecreas& ThuratightNet	ExohangeDiffere (decrease) through net exchange differences, deferred tax liability (asset)	nclos Ductorased Ta (decrease) in deferred tax liability (asset) resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred tax liability (asset)]	xbi ability Asset practice: IAS 12 81
ifrs-full	IncreaseDecreas & Thuratighn, Net	Xohange Differe (decrease) through net exchange differences, goodwill	nicles Gnordassiel (decrease) in goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional	disclosure: IFRS 3 B67 d vi

				currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Goodwill]	
ifrs-full	mereaseDecrea	debit	(decrease)	(decrease)	ssetsAmdGoodwill practice: IAS
			through net exchange differences, intangible assets and goodwill	in intangible assets and goodwill resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets and goodwill]	38 118 e vii
ifrs-full	IncreaseDecrea	as & Thmatighn NetE debit	xohænse Differe (decrease)	n Eles lintaregise le A (decrease)	disstsforther:ThanGoodwill IAS 38 118 e
			through net exchange differences, intangible	in intangible assets other than goodwill resulting from net exchange	vii

ifrs-full	IncreaseDecrea	s & Ehmantighn NetE debit	assets other than goodwill Exhange Differe (decrease) through net exchange differences, investment property	differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets other than goodwill]	IAS 40 76 e, disclosure: IAS 40 79 d
				differences arising on the	

ifrs-full	IncreaseDecrea				J exdemIpse tranceContractsAndReinsu
		credit	(decrease)	in insurance	IFRS 4
			through net	liabilities	IG37 f –
			exchange	resulting	Expiry date
			differences,	from the net	2021-01-01,
			liabilities	exchange	example:
			under	differences	IFRS 4 37 e
			insurance	that arise	– Expiry date
			contracts and	on the	2021-01-01
			reinsurance	translation of	
			contracts	the financial	
			issued	statements	
				into a	
				different	
				presentation	
				currency,	
				and on the	
				translation	
				of a foreign	
				operation	
				into the	
				presentation	
				currency.	
				[Refer:	
				Liabilities	
				under	
				insurance	
				contracts and	
				reinsurance	
				contracts	
				issued]	
ifrs-full	IncreaseDecrea	s & Thurantighn NetE	kohange Differe	nHesOnberProvi	sconsmon
		credit	(decrease)	(decrease)	practice: IAS
			through net	in other	37 84
			exchange	provisions	
			differences,	resulting	
			other	from foreign	
			provisions	currency	
				exchange rate	
				changes on	
				provisions	
				measured in	
				a currency	
				different from	
				the entity's	
				the entity's presentation	
				the entity's presentation currency.	
				presentation	

ifrs-full	IncreaseDecreas& Thuratighn,	etE xobænge Differe	ndes PropertyPl	adischolEureipment
	debit	(decrease)	(decrease)	IAS 16 73 e
		through net	in property,	viii
		exchange	plant and	
		differences,	equipment	
		property,	resulting from	
		plant and	net exchange	
		equipment	differences	
			arising on the	
			translation of the financial	
			statements	
			from the	
			functional	
			currency into	
			a different	
			presentation	
			currency,	
			including the	
			translation	
			of a foreign	
			operation	
			into the	
			presentation	
			currency of	
			the reporting	
			entity. [Refer:	
			Property,	
			plant and	
			equipment]	
ifrs-full	IncreaseDecreas& Thuratighn,			
	debit	(decrease)	(decrease)	IAS 19 141 e
		through net	in the fair	
		exchange differences,	value of reimbursement	
		reimbursement		-
		rights, at fair	resulting	
		value	from foreign	
		Varue	currency	
			exchange	
			rate changes	
			on plans	
			measured in a	
			currency that	
			is different	
			from the	
			entity's	
			presentation	
			currency.	
			[Refer: At	
			fair value	
			[member];	

				Reimbursemen rights, at fair value]	t
ifrs-full	IncreaseDecrea Se de	ebit	ExohangeDiffere (decrease) through net exchange differences, reinsurance assets	ntices Recinsaseance (decrease) in reinsurance assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Reinsurance assets]	ecossentson practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea		Transast ionsAg (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	gFbgaiteDeffsren (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from new transactions. [Refer:	œ Bachyvken Fair Value At Initial Recogr IFRS 7 IG14, example: IFRS 7 28 b

				Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
ifrs-full	IncreaseDecrea	a S& Thurantighn Obta credit	ihing as Losing (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	OhtrohOtEase sic (decrease) in liabilities arising from financing activities resulting from obtaining or losing control of subsidiaries or other businesses. [Refer: Liabilities arising from financing activities; Subsidiaries [member]]	Iiiiseko9n0ttherBusinessesLiabilitiesA IAS 7 44B b
ifrs-full	IncreaseDecrea	a & Thurantighn Qthe credit	rfüharases Allow (decrease) through other changes, allowance account for credit losses of financial assets	afile Ancease Fo (decrease) in allowance account for credit losses of financial assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Allowance	nConditionossesOfFinancialAssets practice: IFRS 7 16 – Expiry date 2021-01-01

			account for credit losses of financial assets]	
ifrs-full	IncreaseDecreas X Thuradight Q debit	Otherfithmages Deferred (decrease) through other changes, deferred acquisition costs arising from insurance contracts	retheciquisition (decrease) in deferred acquisition costs arising from insurance contracts resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Deferred acquisition costs arising from insurance contracts]	CesstarAppikingFromInsuranceContracts IFRS 4 IG39 e – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea S& Thurauight Q debit	Other ffibnergses Intang (decrease) through other changes, intangible assets and goodwill	gibleAisactsAsed (decrease) in intangible assets and goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]	practice: IAS 38 118 e viii
ifrs-full	IncreaseDecreas & Thuratight debit	Other flitharages Intang (decrease) through other changes, intangible assets other than goodwill	gibleAiscetsA9ther (decrease) in intangible assets other than goodwill resulting from changes that	IAS 38 118 e viii

				the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreas	s & Thuranighn Othe debit	n Gharase sInvest (decrease) through other changes, investment property	micret Property (decrease) in investment property resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Investment property]	disclosure: IAS 40 79 d viii, disclosure: IAS 40 76 g
ifrs-full					ndfiscalosuing Activities
			(decrease) through other changes, liabilities arising from financing activities	(decrease) in liabilities arising from financing activities resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities arising from financing activities]	IAS 7 44B e
ifrs-full					anxampheractsAndReinsuranceContr
		credit	(decrease) through other changes, liabilities under	(decrease) in liabilities under insurance contracts and	IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e

			insurance contracts and reinsurance contracts issued	reinsurance contracts issued resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	– Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	s & Thurantighn Othe	nfinbarassesNetDe	f lihediBenæfst Lia	bilityAcsset
		credit	(decrease) through other changes, net defined benefit liability (asset)	(decrease) in the net defined benefit liability (asset) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (asset)]	practice: IAS 19 141
ifrs-full	IncreaseDecrea			rtylPelaintcAccastequ	
		debit	(decrease) through other changes, property, plant and equipment	(decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or	IAS 16 73 e ix

				note. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecrea	a S& Thurattigh Qthe credit	rffiharagesRegul (decrease) through other changes, regulatory deferral account credit balances	(decrease) in regulatory deferral account credit balances	examtβkæditBalances IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	aseThroughOthe	rfithmragesRegul (decrease) through other changes, regulatory deferral account credit balances [abstract]	atoryDeferralAo	countCreditBalancesAbstract
ifrs-full	IncreaseDecrea	s & Thuranigh Qthe debit	rfithneragesRegul (decrease) through other changes, regulatory deferral account debit balances	afthy Deficiented Active (decrease) in regulatory deferral account debit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]	exantplebitBalances IFRS 14 33 a iii

ifrs-full	IncreaseDecrea	aseThroughOthe	0 0	atoryDeferralAd	countDebitBalance	sAbstract
			(decrease) through other changes, regulatory deferral account debit balances [abstract]			
ifrs-full	IncreaseDecre	as KeThurantighn Othe	entribaragesReins	uTanceAssatse	common	
		debit	(decrease) through other changes, reinsurance assets	(decrease) in reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsurance assets]		
ifrs-full	IncreaseDecrea	a & Thnatight Othe credit	er fciontaike utionsF through other contributions by owners, equity	ByDevimensease in equity through other contributions by owners that the entity does not separately disclose in the same statement or note.	disclosure: IAS 1 106 d iii	
ifrs-full	IncreaseDecrea	as X Thmanighn Othe debit	er Destrebsut ionsTo through other distributions to owners, equity	OThenders rease in equity through distributions to owners that the entity does not separately disclose in the same statement or note.	disclosure: IAS 1 106 d iii	
ifrs-full	IncreaseDecrea				RiskmpleoanCommi	itmentsAnd
		credit	(decrease)	(decrease)	IFRS ⁷	

			through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	in exposure to credit risk on loan commitments and financial guarantee contracts resulting from other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	IncreaseDecrea	s & Thmatigh Qthe debit	r Mareasc entsFir (decrease) through other movements, financial assets	affluiabAssease (decrease) in financial assets resulting from other movements. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	IncreaseDecrea	S & Thnatigh Pren credit	ImonselatedForRe (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	in insurance Contracts in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	adiselesdinsuranceContractsLiability IFRS 17 105 a i – Effective 2021-01-01
ifrs-full	IncreaseDecrea	X Thnatigh Pren credit	ImmsRsc eivedF (decrease) through premiums	diffusionenease (decrease) in insurance contracts	tliactkIsune:dInsuranceContractsLiab IFRS 17 105 a i – Effective 2021-01-01

			insurance contracts liability (asset)	liability (asset) resulting from premiums received for insurance contracts issued. [Refer: Insurance contracts liability (asset)]	
		ļ]		. ,-	
ifrs-full	IncreaseDecrea	a Se Thuradigin Recla credit	(decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	(decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance	

				insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrea				adjsicilosPurefitOrLossToReflectTransi
		credit	(decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from recognition of the contractual service margin in profit or loss to reflect the transfer of services. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]	IFRS 17 104 b i – Effective 2021-01-01
ifrs-full	IncreaseDecrea	158 Chmanighn Shac	ducAcaseunting!	D EferiedAcaqe isi	tionGpotsArisingFromInsuranceCon
		debit	(decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	(decrease) in deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounting is a practice with the following two features: (a)	practice: IFRS 4 37 e – Expiry date 2021-01-01

				a recognised but unrealised gain or loss on an asset affects the measurement of the 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 directly in equity, the resulting change in the carrying amount of the insurance liability is also recognised in equity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecrea	s & Thmatight Shar		TFanesinctionse	disclosure:
		credit	(decrease) through share-based payment transactions, equity	(decrease) in equity resulting from share-based payment transactions. [Refer: Equity]	IAS 1 106 d iii
ifrs-full	IncreaseDecrea	a S& Thurattighn Țime credit	Vadnea9¢Money through adjustments arising from passage of time, other provisions	Adjustmeneat@th in other provisions through adjustments arising from the passage	edPsedvissioens IAS 37 84 e

ifrs-full	IncreaseDecreas Thuratight Tra	nshartionsWithOv	of time. [Refer: Other provisions]	common
	credit	(decrease) through transactions with owners, equity	(decrease) in equity resulting from transactions with owners.	practice: IAS 1 106 d
ifrs-full	IncreaseDecreas& Thuratight Tra	ns liecBætsv eenRe	valluatiiocraaserv	exondRotainedEarning
	credit	(decrease) through transfer between revaluation surplus and retained earnings, equity	(decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]	practice: IAS 1 106 d
ifrs-full	IncreaseDecreas& Thmatight Tra			
	debit	(decrease) through other changes, biological assets	(decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets]	IAS 41 50 g
ifrs-full	IncreaseDecreas& FluxatighTra credit	ns facséasd Other (decrease) through other changes, equity	CharginsFransty (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or	disclosure: IAS 1 106 d

				note. [Refer: Equity]	
ifrs-full	IncreaseDecrea	Se Thmanieln Tran	s liecs@ase Other(Hangjerscheastewi	Itlisclosure
	mercaseDecite	debit	(decrease) through other changes, goodwill	(decrease) in goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Goodwill]	IFRS 3 B67 d vii
ifrs-full	IncreaseDecrea	a X Thnatigh ∏ran debit	s facs/ease OtherO (decrease) through transfers and other changes, intangible assets and goodwill	Hargindrasgib (decrease) in intangible assets and goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]	leØnsentstAndGoodwill practice: IAS 38 118 e
ifrs-full	IncreaseDecrea	aseThroughTran	s facsAasd Other((decrease) through transfers and other changes, intangible assets and goodwill [abstract]	ChangesIntangib	leAssetsAndGoodwillAbstract
ifrs-full	IncreaseDecrea	S & Elunatigh ı∏ran debit	s fiecs@asd Other((decrease) through transfers and other changes, intangible	Hanginstntasigib (decrease) in intangible assets other than goodwill resulting from transfers and changes that	leonsatsOtherThanGoodwill practice: IAS 38 118 e

		assets other than goodwill	the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full		(decrease) through transfers and other changes, intangible assets other than goodwill [abstract]		bleAssetsOtherThanGoodwillAbstrac
ifrs-full	IncreaseDecreas X Throatigh Tra	ans fiecs Aasd Other((decrease) through transfers and other changes, other provisions	Cliangin Other Provisions in other provisions resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Other provisions]	practice: IAS 37 84
ifrs-full	IncreaseDecreas&ThmatighTra debit	ans fites ease Other((decrease) through transfers and other changes, property, plant and equipment	CHangins Property (decrease) in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or	practice: IAS 16 73 e

note. [Refer: Property, plant and equipment] ifrs-full IncreaseDecreaseThroughTransforceaseOtherChangesPropertyPlantAndEquipmentAbstract (decrease) through transfers and other changes, property, plant and equipment [abstract] ifrs-full IncreaseDecreaseThurawighTransfaceseaseosureToChredit&isaseOnLeanonphemitmentsAndFinancialGua credit (decrease) (decrease) IFRS 7 through in exposure IG20B, transfers, to credit example: IFRS 7 35I exposure risk on loan to credit commitments d, example: IFRS 7 35H risk on loan and financial commitments guarantee and financial contracts resulting from guarantee contracts transfers. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] example: ifrs-full IncreaseDecreas& Thuratight Transfors Fanencial As Sets increase debit (decrease) (decrease) IFRS 7 through in financial IG20B, transfers. assets example: resulting from IFRS 7 35I financial transfers. d, example: assets [Refer: IFRS 7 35H Financial assets] ifrs-full IncreaseDecreas Thurawigh Transfers Easen Construction and Passer ess Property Plant And Equipment practice: IAS debit (decrease) (decrease) 16 73 e through in property, transfers from plant and equipment construction resulting from in progress, property, transfers from plant and construction equipment in progress.

				[Refer: Property, plant and equipment; Construction in progress]	
ifrs-full	IncreaseDecrea	as & Thuratigh Jran debit	slitersEasenToInv (decrease) through transfers from (to) investment property, plant and equipment	(decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]	ty Pomparty PlantAndEquipment practice: IAS 16 73 e
ifrs-full	IncreaseDecrea	a šč Fluratigh Jran debit	s litesteaten gible (decrease) through transfers, intangible assets and goodwill	A StatsiAcade accord (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]	practice: IAS 38 118 e
ifrs-full	IncreaseDecrea	a šé Thnratigh Tran debit	ns fiecstatsen gible (decrease) through transfers, intangible assets other than goodwill	(decrease) in intangible assets other than goodwill resulting from	practice: IAS 38 118 e
ifrs-full	IncreaseDecrea	a S& Flunatigh Tran credit	ns lîecsEaab ilitiesU (decrease) through transfers, liabilities under	TiderInstrast ed (decrease) in liabilities under insurance contracts and	CexamplsAndReinsuranceContractsI: IFRS 4 IG37 e – Expiry date 2021-01-01, example:

			insurance contracts and reinsurance contracts issued	reinsurance contracts issued resulting from acquisitions from, or transfers to, other insurers. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	i S& Thuratighn ∏ran debit	slitecsPaopertyPl (decrease) through transfers, property, plant and equipment	a HA erid Expanse (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]	practice: IAS 16 73 e
ifrs-full	IncreaseDecrea	s & Ehmatigh fTran credit	sfires and isposa (decrease) through transfers to disposal groups, regulatory deferral account credit balances	GhaipsRegul ati (decrease) in regulatory deferral account credit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account credit balances]	oryDnfiltralAccountCreditBalances IFRS 14 IE5, example: IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	s & Thurantigh n Tran debit	s liecs@asl∂ isposa (decrease) through	GhaipsRegsd at (decrease) in regulatory	ory Dafileral Account Debit Balances IFRS 14 IE5, example:

			transfers to disposal groups, regulatory deferral account debit balances	deferral account debit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account debit balances]	IFRS 14 33 a iii	
ifrs-full	IncreaseDecrea	a & Thnatigh Tran credit	s facTerSta tutory (decrease) through transfer to statutory reserve, equity	REservercease (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]	common practice: IAS 1 106 d	
ifrs-full	IncreaseDecrea	a & Thnatigh Trea credit	sIngStage Trans (decrease) through treasury share transactions, equity	adherincrease (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]	disclosure: IAS 1 106 d	
ifrs-full	IncreaseInFair	VXI utetivite issuerem debit	ehttereastofishang fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	dlhe/antiopletUne of increase in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	o ðisærleasbike Input IFRS 13 93 h ii	sToReflectReasonab

ifrs-full	IncreaseInFair				bisenversblacknputsToReflectReasonab
		credit	fair value	of increase in	IFRS 13 93 h
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of the entity's	
			unobservable	own equity	
			inputs to	instruments	
			reflect	due to a	
			reasonably	change in	
			possible	multiple	
			alternative	unobservable	
			assumptions,	inputs to	
			entity's	reflect	
			own equity	reasonably	
			instruments	possible alternative	
				assumptions.	
ifrs-full	IncreaseInFair				bisenvasibleeInputsToReflectReasonab
		credit	fair value	of increase in	IFRS 13 93 h
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of liabilities	
			unobservable	due to a	
			inputs to	change in	
			reflect	multiple	
			reasonably	unobservable	
			possible	inputs to	
			alternative	reflect	
			assumptions,	reasonably	
			liabilities	possible	
				alternative	
				assumptions.	
ifrs-full	IncreaseInFair	VXI utelvaensmrem	ehtDeaScoinhang		obsermabileInputsToReflectReasonab
			fair value	of increase in	practice:
			measurement	the fair value	IFRS 13 93 h
			due to change	measurement	ii
			in multiple	of assets,	
			unobservable	recognised	
			inputs to	in other	
			reflect	comprehensive	
			reasonably	income after	
			possible	tax, due to	
			alternative	a change	
			assumptions,	in multiple	
			recognised	unobservable	
			in other	inputs to	
			comprehensive		
			income, after	reasonably	
			tax, assets	possible	
			,		
			,	alternative assumptions.	

				[Refer: Tax income (expense)]	
ifrs-full	IncreaseInFair	VXI ula ivite instancem	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other	dlnet/antiopletUnd of increase in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple	o bservabi eInputsToReflectReasonab practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair	VXIndentomaticem	comprehensive income, after tax, entity's own equity instruments	inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	o bserwabi eInputsToReflectReasonab
1115-1011			fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	of increase in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair	VXI utelvate issurem	e htDuaS ofihang fair value	allne / anhtoplet Uno	p bserwabi eInputsToReflectReasonab practice:

		due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	measurement of assets, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairV			obserwabileInputsToReflectReasonab
		measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairV	fair value measurement due to change in multiple	of increase in the fair value	o bserwabi eInputsToReflectReasonab practice: IFRS 13 93 h ii

		income, before tax, liabilities	multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFair			beenwabeleInputsToReflectReasonab
		fair value measureme due to chan in multiple unobservab inputs to reflect reasonably possible alternative assumption recognised in profit or loss, after ta assets	of increase in the fair value measurement of assets, le recognised in profit or loss after tax, due to a change in multiple unobservable s, inputs to reflect reasonably	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair	VALuteNatessouremeIntDeasTeofal	nang Allne Auntoplet Un	beenmabrieInputsToReflectReasonab
		fair value measureme due to chan in multiple unobservab inputs to reflect reasonably possible alternative assumption recognised in profit or loss, after	of increase in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change	practice: IFRS 13 93 h ii

		tax, entity's own equity instruments	reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFair V&Iukh/acissurem	nelntDreasTeofinhang fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	of increase in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably	o bserwabi eInputsToReflectReasonab practice: IFRS 13 93 h ii
ifrs-full		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	of increase in the fair value measurement of assets, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	obserwabieInputsToReflectReasonab practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair XI ute Materian rem	ne ht@east offihang fair value measurement	g allnet/auhtopilet Und of increase in the fair value	o bserwabi eInputsToReflectReasonab practice:

		due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	IFRS 13 93 h ii
ifrs-full	IncreaseInFair VXI utely action			obserwableInputsToReflectReasonab
		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	of increase in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseThroug IXAdljuastionen	tsA fixingsExc omPas		t ihgeloduiæ bilitiesRecognisedInBusir
	credit	through adjustments arising from passage of time, contingent liabilities recognised in business combination	in contingent liabilities recognised in a business combination through adjustments arising from the passage of time. [Refer:	IFRS 3 B67 c

				Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseThroug	g MBdısintiss(Çom debit	blimaticass through business combinations, contract assets		example: IFRS 15 118 a
ifrs-full	IncreaseThroug	g XBdusintiss Çom credit	HimateaseContra through business combinations, contract liabilities	in contract liabilities	example: IFRS 15 118 a
ifrs-full	IncreaseThroug	g XitemaAoq uire debit	dlindfeaseessCor through items acquired in business combination, regulatory deferral account debit balances	in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]	atoxytDjelfærralAccountDebitBalances IFRS 14 33 a iii

ifrs-full	IncreaseThrougMtennatAssun	nedImdBeaseessCon	nB heathonRasg ul	atexayDefterralAccountCreditBalance
	credit	through items assumed in business combination, regulatory deferral account credit balances	in regulatory deferral account credit balances resulting from items	IFRS 14 33 a iii
ifrs-full	IncreaseThroug ANduw atteases	Lia bicitéesA rising	F ForerFripaencsie rg	Activitide: IAS
	credit	through new leases, liabilities arising from financing activities	in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]	7 A Statement of cash flows for an entity other than
ifrs-full	Increase Throug MOrtigination	Or Puccease Expos	uFetEcificeedatsR is	kexalmalaeCommitmentsAndFinancia
	credit	through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origination or purchase. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IFRS 7 IG20B, example: IFRS 7 35I a, example: IFRS 7 35H
ifrs-full	IncreaseThroug XOrigin tation debit	Or Puccease Finan through	ciant in financial	example: IFRS 7

		origination or purchase, financial assets	assets resulting from origination or purchase. [Refer: Financial assets]	IG20B, example: IFRS 7 35I a, example: IFRS 7 35H
ifrs-full	IncrementalFairXaluetiiranted	ModifientSitateb fair value granted, modified share-based payment arrangements	ascdPaymentArn difference, for modified share-based payment arrangements, between the fair value of the modified equity instrument and that of the original equity instrument, both estimated as at the date of the modification. [Refer: Share-based payment arrangements [member]]	ratigelovennts: IFRS 2 47 c ii
ifrs-full	IndemnificationXissettsRecogn debit	assets recognised as of acquisition date	recognised as of the acquisition date for indemnification assets acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	IndicationOfHoteFrequentlyH	edgingRiclations of how frequently hedging relationships	shipseAreDiscont description of an indication of how frequently	idiædøsudæestarted IFRS 7 23C b iii

the hedging are discontinued relationships and restarted are discontinued and restarted ifrs-full IndicationOfOthexFormsOfGoverndicationAssistandeeWithDirectBeisefictsFreeEntity description of IAS 20 39 b of other forms of an indication government of forms of assistance government with direct assistance benefits for from which entity the entity has directly benefited, other than government grants recognised in the financial statements. [Refer: Government grants] ifrs-full IndicationOfUhteertaintiesOfAntodictationingOftOutflowsContlingtonsLuiabilities description of IAS 37 86 b uncertainties an indication of amount or timing of of the outflows, uncertainties contingent relating to liabilities the amount or timing of any outflow of economic benefits for contingent liabilities. [Refer: Contingent liabilities [member]] ifrs-full IndicationOfUnteertaintiesOfAnIndirationingOftoutflowsContingetosLuiabilitiesInBusinessCombin **IFRS 3 B67** uncertainties description of of amount an indication c, disclosure: or timing of of the **IFRS 3 B64** outflows, j, disclosure: uncertainties contingent IFRS 3 B64 j relating to liabilities the amount i in business or timing of combination any outflow

of economic

benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]] ifrs-full IndicationOfUnteentaintiesOfAnindictationingOffOutflowsOtheriBcoossiens description of | IAS 37 85 b uncertainties of amount an indication or timing of of the outflows, uncertainties other relating to the amount provisions or timing of outflows of economic benefits for other provisions. [Refer: Other provisions] ifrs-full IndividualAsseta@isCashgeneratingIVidtsAxis The axis disclosure: assets of a table IAS 36 130 or cashdefines the generating relationship units [axis] between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full IndividualAssets@r@ashgenerafingIvidtsMemberhis member disclosure: stands for IAS 36 130 assets or cashindividual generating assets units or cash-[member] generating units. [Refer: Cashgenerating

				units [member]]	
ifrs-full	IndividualAsset a	Øis Cashgenera	លាំអ្នា២nitsWithS generating units [axis]	ighificaistAmou of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	n ti@fl@sort ewillOrIntangibleAssetsWi IAS 36 134
ifrs-full	IndividualAsset s	@rūlas hgenera	tGragbInitsWithS generating units [member]	ighisicaetAberou stands for the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.	n di@fl@sonde willOrIntangibleAssetsWi IAS 36 134
ifrs-full	IndividuallyInsig	g eifibæn tCount	drpdirtidsMeynbo insignificant counterparties [member]	eThis member stands for individually insignificant parties to the transaction other than the entity.	disclosure: IFRS 7 B52
ifrs-full	InflowsOfCashE d	ť ahrfatiost ingA lebit	Antfloticsof cash from investing activities	The cash inflow from investing activities.	common practice: IAS 7 16
ifrs-full	InformationAbd	316 bllatk ralHe	Ith As Snatioty Ar about collateral held as security and other credit enhancements	adbeherCreditEn disclosure of information about the collateral held as security and	n dimulomurn tsForCreditimpairedFinar IFRS 7 35K c

			for credit- impaired financial assets [text block]	other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit- impaired at the reporting date.	
ifrs-full	InformationAb	detectonsequence	estationacionmoli	a IncfeWit 4tForterr	allydinsposedCapitalRequirements
		c e re ons o quono	about consequences of non- compliance with externally imposed capital requirements	about the consequences of non- compliance with externally imposed capital requirements. [Refer: Capital requirements [member]]	IAS 1 135 e
ifrs-full	InformationAb	det ContingentA	sefts finations clo	sufels Nationact	chistedosure:
			about contingent assets that disclosure is not practicable	about the fact that the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly	IAS 37 91

ifrs-full	InformationAbctatCon	ntingentLi abfditieaTfba tD about contingent liabilities that disclosure is not practicable	about the fact that the	ratiticktsløre: IAS 37 91
ifrs-full	Information Abdet (Cite)	lditQualityOfOrentAteoRas		
		about credit quality of neither past due nor impaired financial assets [text block]	disclosure of information about the credit quality of financial assets that are neither past due (a counterparty has failed to make a payment when contractually due) nor impaired. [Refer: Financial assets]	IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	InformationAbdetetCre	ditQualityOfRemasionanc		
		about credit quality of reinsurance contracts held that are assets	held by the entity that are assets. [Refer: Reinsurance contracts held [member]]	
ifrs-full	InformationAbatettree	ditRiskExprofsureatatiloerer about credit	nt ImForanatiad Ass about the	etistedssribedInParagraph39EaOfIFF IFRS 4 39G

			risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	InformationAb	d ut#ff ffectOfReg	ullaforylationew about effect of regulatory frameworks in which entity operates	olksonWahiohEn about the effect of the regulatory frameworks in which the entity operates.	tidy@postates IFRS 17 126 – Effective 2021-01-01
ifrs-full	InformationAb	c tæt₩ ntitysDefin	ilinfostifatefault about entity's definitions of default	Information about an entity's definitions of default, including the reasons for selecting those definitions.	disclosure: IFRS 7 35F b
ifrs-full	InformationAb	dta₩exposureAr	simgifroatiloease about exposure arising from leases not yet commenced to which lessee is committed	shift Metation me about the lessee's exposure arising from leases not yet commenced to which the lessee is committed.	nceathfpNe/hichLesseeIsCommitted IFRS 16 59 b iv
ifrs-full	InformationAb	ctutkfExposuresTc	MaoketRiskA ri about	s IngGmoatEm bed about	disdDestivativesContainedInHostIns IFRS 4 39 e

		exposures to market risk arising from embedded derivatives contained in host insurance contract	exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value. [Refer: Derivatives [member]; Market risk [member];	– Expiry date 2021-01-01
ifrs-full	InformationAb data for oupsOrPo	or tholicsOth inan	c lafbrstatioe nts	With Rastinaular Features That Could Af
		about groups or portfolios of financial instruments with particular features that could affect large portion of that group	about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.	IFRS 7 B8H
ifrs-full	InformationAb det Mt blo Elesign			edigetHsemeInItsEntiretyExplanatory
		about how designated risk component relates to hedged item in its entirety [text block]	disclosure of information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]	IFRS 7 22C b

ifrs-full	InformationAbctetHtblwEhtityE) dtefoninætd&nsk(TimponentDesi	gdisteldAsHedgedItemExplanatory
		about how	disclosure of	IFRS 7 22C a
		entity	information	
		determined	about how	
		risk	the entity	
		component	determined	
		designated as	the risk	
		hedged item	component	
		[text block]	designated	
			as the	
			hedged item	
			(including a description	
			of the	
			nature of the	
			relationship	
			between	
			the risk	
			component	
			and the item	
			as a whole).	
			[Refer:	
			Hedged items	
			[member]]	
ifrs-full	InformationAbdetMtlowExpect	ed Glash Gautionow ()hRecleration(DrRssrloschaseWasDetermined
		about how	about how the	
		expected cash	expected cash	
		outflow on	outflow on	
		redemption	redemption	
		or repurchase	or repurchase	
		was	of puttable	
		determined	financial	
			instruments	
			classified as	
			equity was	
			determined.	
			[Refer:	
			Expected cash	
			outflow on	
			redemption	
			or repurchase	
			of puttable	
			financial	
			instruments]	
			msuuments	
ifrs-full	Information Abate Millow Expect	- AViolenti bitioW asl		e for the second s
ifrs-full	InformationAbatettowExpect		DetforminetidShar	
frs-full	InformationAbctatatelowExpected	about how	DetforminationShar about how	e Optionsfe ranted IFRS 2 47 a ii
ifrs-full	InformationAbduttflowExpect	about how expected	Detforminated Schar about how the expected	
ifrs-full	InformationAbduttflowExpect	about how	DetforminationShar about how	

		share options granted	granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.	
ifrs-full	InformationAbdutatelowFairVa			
		about how fair value was measured, share options granted	on how the fair value of share options granted was measured.	IFRS 2 47 a
ifrs-full	InformationAb detAttlowFairW			stiseableMarketOtherEquityInstrum
		about how fair was determined if not on basis of observable market, other equity instruments granted	about how the fair value was determined for other equity instruments granted (ie other than share options) if it was not measured on the basis of an observable market price.	
ifrs-full	Information Abdet Mtow Lesso	rManfagensRiokAs	soutedation	g bísttRetain sInUnderlyingAssets
		about how lessor manages risk associated with rights it retains in underlying assets	about how the lessor manages the risk associated with the rights it retains in underlying assets.	IFRS 16 92 b
ifrs-full	InformationAbctetAtlowMaxir	mu Information Tol about how maximum exposure to loss from interests in structured	dss&ronatiote res about how the amount that best represents the entity's maximum exposure to	stdIssStrsucterredEntitiesIsDetermined IFRS 12 29 c

entities is loss from its determined interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities] ifrs-full InformationAb ctextelowMaximumExpositioeToI des stor Dette com in edisclosure: about how about how IFRS 7 42E c maximum the amount of the entity's exposure to loss from maximum continuing exposure to involvement loss from its is determined continuing involvement in derecognised financial assets is determined. [Refer: Maximum exposure to loss from continuing involvement; Financial assets] ifrs-full InformationAbdetMtesseesExposufoAnistingFronhEfetenationOptions about lessee's about the IFRS 16 59 b exposure lessee's ii arising from exposure extension arising from options and extension termination options and options termination options. InformationAbdetatlesseesExpositeAnistingFronhiResidatild/alueExamplees ifrs-full about lessee's about the IFRS 16 59 b lessee's exposure iii arising from exposure residual value arising from guarantees residual value guarantees. Residual

			value guarantee is a guarantee made to a lessor by a party unrelated to the lessor that the value (or part of the value) of an underlying asset at the end of a lease will be at least a specified amount.	
ifrs-full	InformationAbdutkItesseesExpo	SufeAnistingFro about lessee's exposure arising from variable lease payments	nhVanialaltibue ase about the lessee's exposure arising from variable lease payments. Variable 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 that varies because of changes in facts or circumstances occurring after the commencemen date, other than the passage of time.	IFRS 16 59 b i
ifrs-full	InformationAbdetetMajorCustor	n ens ormation about major customers	Information about the entity's major customers	disclosure: IFRS 8 34

and the extent of the entity's reliance on them. ifrs-full InformationAbctextVlarketForFirlanforablatisonume.httsformation disclosure: about market about the IFRS 7 30 c for financial market for – Expiry date instruments financial 2021-01-01 instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]] ifrs-full InformationAbdataNatureOfLessesSuccessingActivificessnation example: about nature about the IFRS 16 59 a of lessee's nature of leasing the lessee's activities leasing activities. ifrs-full InformationAbdetNatureOfLesSofsLeveningActikifeesmation disclosure: about nature about the IFRS 16 92 a of lessor's nature of the lessor's leasing activities leasing activities. InformationAb/textDbjectivesPolicfiessAntdonoce/ssetsForationmagingJsolitisusObligationToRepurchaseO ifrs-full about about the IAS 1 136A b objectives, entity's policies and objectives, processes for policies, and processes for managing entity's managing its obligation to obligation to repurchase repurchase or redeem or redeem puttable puttable financial financial instruments instruments classified as equity instruments when required to do so by the instrument holders,

			including any changes from the previous period. [Refer: Financial instruments, class [member]]	
ifrs-full	InformationAbdetRotentialE	xpdsuloeffrationre(Clash@notationsN	oerafieptedInMeasurementOfLeaseI
		about potential exposure to future cash outflows not reflected in measurement of lease liability	about the lessee's potential exposure to future cash outflows that are not reflected in the measurement of the lease liability. [Refer: Lease liabilities]	IFRS 16 59 b
ifrs-full	InformationAb ctust ellation h	hip Baforenatios clos about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	stillee of Disaggrey disclosure of information about the relationship between the disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments. [Refer: Reportable segments [member]; Revenue from contracts with customers]	
ifrs-full	InformationAbdetetRestriction	about restrictions or covenants	pbstolByalticenses about the restrictions or covenants	Omlaespte: IFRS 16 59 c
		imposed by	imposed by	

			leases on the lessee.	
ifrs-full	ma str rig les in	bout risk nanagement trategy for ights that essor retains n underlying ssets	ntRightsathatLes about the risk management strategy for the rights that the lessor retains in underlying assets, including any means by which the lessor reduces that risk.	sodiis Ektains In Underlying Assets IFRS 16 92 b
ifrs-full	an	bout sale nd leaseback	d mf ormation about the sale and leaseback transactions.	example: IFRS 16 59 d
ifrs-full	ab sig juu an as: ma de tha in	bout ignificant udgements nd ssumptions nade in letermining hat entity is nvestment entity	Astimptities about significant judgements and assumptions made in determining that the entity is an investment entity. [Refer: Disclosure of investment entities [text block]]	d eliseDeseme riningThatEntityIsInvestr IFRS 12 9A
ifrs-full	ab ult ma str rel he rel tha fre	bout Iltimate risk nanagement trategy in elation to redging elationships hat entity requently	rhtégyhaltelatio about the ultimate risk management strategy in relation to hedging relationships that the entity frequently resets.	n flied-ledgie gRelationshipsThatEntity IFRS 7 23C b i
ifrs-full	ab	bout where	nhefutsGatiObtain about where a user of	ndiscylØsublicclyAvailableIFRS9Inforn IFRS 4 39H

		financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	financial statements can obtain any publicly available IFRS 9 information that relates to an entity within the group that is not provided in the consolidated financial statements for the relevant reporting period.	– Expiry date 2021-01-01
ifrs-full	InformationAbctattWhetherAnc	HofonEmationte	ndisfforDistioneO	f HisalosialE nstruments
		about whether and how entity intends to dispose of financial instruments	about whether and how the entity intends to dispose of financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	IFRS 7 30 d – Expiry date 2021-01-01
ifrs-full	InformationHowextirValueWas		1 2	
		how fair value was measured, other equity instruments granted	about how the weighted average fair value at the measurement date of other equity instruments granted (ie other than share options) was measured.	IFRS 2 47 b
ifrs-full	InformationOn Hexit ysWriteoff	Policymation on entity's	Information on an entity's	disclosure: IFRS 7 35F e

			write-off policy	write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written- off but are still subject to enforcement activity.	
ifrs-full	InformationOn	HentEntityAppl			Indis RISO TracFinancial Assets Whose Cla
			on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	on how the entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as a result of applying IFRS 9.	IFRS 7 42J a
ifrs-full	InformationOn	HentEntityDete			ChischiosupeiredFinancialAssets
			on how entity determined that financial assets are credit- impaired financial assets	on how an entity determined that financial assets are credit- impaired financial assets.	IFRS 7 35F d
ifrs-full	InformationOn	HentertEntityDete			ndiscillalsustrumentsHasIncreasedSigr
			on how entity determined whether credit risk of financial instruments has increased significantly	on how an entity determined whether the credit risk of financial instruments has increased significantly	IFRS 7 35F a

		since initial recognition	since initial recognition, including if and how: (a) financial instruments are considered to have low credit risk; and (b) the presumption that there have been significant increases in credit risk since initial recognition when financial assets are	
			more than 30 days past due, has been rebutted. [Refer: Credit risk [member]]	
ifrs-full	InformationOn Hext /EntityRed	de Signated Fimance on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	ciah AcssetaWolm ose	CliassitiscateionHasChangedOnInitiall IFRS 17 C33 a – Effective 2021-01-01
ifrs-full	InformationOn Hext /Increment	ta Indivivaluistin ran on how incremental fair value granted was measured, modified share-based payment arrangements	nt Entforms ure about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental	e dîxfoldifind SharebasedPaymentArrar IFRS 2 47 c iii

				fair value granted, modified share-based payment arrangements; Share-based payment arrangements [member]]	
ifrs-full	InformationOn	on ins we if e cre los me	how truments re grouped expected edit sees were easured on llective	Expectationedi on how the instruments were grouped if expected credit losses were measured on a collective basis.	t flixclesWre reMeasuredOnCollectivel IFRS 7 35F c
ifrs-full	InformationOnF	on req for mo of c cas of t ass	how puirements odification contractual sh flows financial sets have en applied	IonOrfGatior actu on how the requirements for the modification of contractual cash flows of financial assets have been applied, including how an entity: (a) determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance	u dli@cakshEihe wsOfFinancialAssetsHav IFRS 7 35F f

Status:	This is the	original	version	(as it was	originally adopt	ted).
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ifrs-full	InformationWh	ééké r And How F	whether and how expected dividends were incorporated	about whether	rdiscliottoivereasurementOfFairValueO IFRS 2 47 b ii
			into measurement of fair value, other equity instruments granted	incorporated into measurement of fair value for other equity instruments granted	
			measurement of fair value, other equity instruments	into measurement of fair value for other equity instruments	

instruments

than share

granted options) were incorporated into the measurement of fair value of these equity instruments. ifrs-full InformationWheekerAndHowOfheoFreatticesWefelfocomptionated InliseMeasurementOfFairValueShareO whether and about whether | IFRS 2 47 a how other and how iii features were other features incorporated of option into grant (such measurement as a market of fair value, condition) share options were granted incorporated into the measurement of the fair value of options granted. ifrs-full InformationWheekerEntityCompliedWathAnyEkteonalayIonposedicalpitatRequirements about whether IAS 1 135 d whether entity the entity complied complied with any with externally externally imposed imposed capital capital requirements requirements to which it is subject.

				[Refer: Capital requirements [member]]	
ifrs-full	InformationWh e	éké rRecoverał	kerformmathinf As whether recoverable amount of asset is fair value less costs of disposal or value in use	sktfoFiaiatWohueL about whether the recoverable amount of an asset (cash- generating unit) is its fair value less costs of disposal or its	cckissClosstuffcrSellOrValueInUse IAS 36 130 e

				value in use. [Refer: Cash- generating units [member]]	
ifrs-full	InitiallyApplied	R SsAxis	Initially applied IFRSs [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 8 28
ifrs-full	InitiallyApplied	F RSS	Initially applied IFRSs [member]	This member stands for IFRSs that have been initially applied by the entity. It also represents the standard value for the "Initially applied IFRSs" axis if no other member is used. [Refer: IFRSs [member]]	disclosure: IAS 8 28
ifrs-full	InputsToMethods	dissedToMeas	Ureflots tracts Wi methods used to measure contracts within scope of IFRS 17 [axis]	thinsappeOfIFF of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	8 8ik7/0xir e: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	InputsToMethodas	hter	uten finten tracts Wi		Rik7Mennerer

			to measure contracts within scope of IFRS 17 [member]	inputs to the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the "Inputs to methods used to measure contracts within scope of IFRS 17" axis if no other member is used.	a – Effective 2021-01-01
ifrs-full	InputToMethod	d M s & & T on M transfur	doputractsWith method used to measure contracts within scope of IFRS 17	in SeopelOt WRS an input to a method used to measure contracts within the scope of IFRS 17.	h/sclosure: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	InsuranceContr	anotis Axis	Insurance contracts [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 100 c - Effective 2021-01-01, disclosure: IFRS 17 101 - Effective 2021-01-01, disclosure: IFRS 17 106 - Effective 2021-01-01, disclosure: IFRS 17 107 - Effective 2021-01-01, disclosure: IFRS 17 109 - Effective 2021-01-01
ifrs-full	InsuranceContr	raaxiisByCompon	elmtsuArainsce contracts by	The axis of a table defines the	disclosure: IFRS 17 100 c – Effective

		components [axis]	relationship between the domain members or categories in the table and the line items or concepts that complete the table.	2021-01-01, disclosure: IFRS 17 101 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	InsuranceContr antsBly &rompon	contracts by components [member]	This member stands for all insurance contracts when disaggregated by components, ie the estimates of the present value of the future cash flows, the risk adjustment for non- financial risk and the contractual service margin. This member also represents the standard value for the "Insurance contracts by components" axis if no other member is used. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 100 c – Effective 2021-01-01, disclosure: IFRS 17 101 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	InsuranceContractisByRemaini	nlgsorænægeAnd	I I Floer are is Claims	Aissislosure:
		contracts by remaining coverage and incurred claims [axis]	of a table defines the relationship between the domain members or	IFRS 17 100 – Effective 2021-01-01

ifrs-full	InsuranceContr antsBly& temain	ingSoranageAn		
		contracts by remaining coverage and incurred claims [member]	stands for all insurance contracts when disaggregated by remaining coverage and incurred claims. This member also represents the standard value for the "Insurance contracts by remaining coverage and incurred claims" axis if no other member is used. [Refer: Insurance contracts [member]]	IFRS 17 100 – Effective 2021-01-01
ifrs-full	InsuranceContrantshiseedMen	Hesurance contracts issued [member]	This member stands for insurance contracts issued. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132

					b – Effective 2021-01-01	
ifrs-full	InsuranceCont	trættsilstanetd/That. debit	Aires Assentse contracts issued that are assets	The amount of insurance contracts issued that are assets. [Refer: Assets; Insurance contracts issued [member]]	disclosure: IAS 1 54 da – Effective 2021-01-01, disclosure: IFRS 17 78 a – Effective 2021-01-01	-
ifrs-full	InsuranceCont	tr ð tisistaued That, credit	Airesluiabidities contracts issued that are liabilities	The amount of insurance contracts issued that are liabilities. [Refer: Liabilities; Insurance contracts issued [member]]	disclosure: IAS 1 54 ma – Effective 2021-01-01, disclosure: IFRS 17 78 b – Effective 2021-01-01	-
ifrs-full	InsuranceContr	trættsIstabitlityAs credit	s En surance contracts liability (asset)	The amount of insurance contracts liability (asset). [Refer: Assets; Liabilities; Insurance contracts [member]]	disclosure: IFRS 17 99 b – Effective 2021-01-01	-
ifrs-full	InsuranceCont	Tractini stability As	sht & the attended	andecammorantsV	Villa Olinson Partic	- ipationFeaturesForW
		credit	contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income	of the insurance contracts liability (asset) at the date of the change of the basis of disaggregation of insurance finance	IFRS 17 113 c – Effective 2021-01-01	iputioni cuturosi or (

			(expenses) between profit or loss and other comprehensive income	participation features to which the change applied. [Refer: Insurance contracts liability (asset)]	
ifrs-full	InsuranceContr	rantsivben ber	Types of insurance contracts [member]	This member stands for contracts under which one party (the insurer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. It also represents the standard value for the "Types of insurance contracts" axis if no other member is used.	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01

ifrs-full InsuranceContrants/Member2017/nsurance This member disclosure: stands for IFRS 17 100 contracts [member] contracts c – Effective under which 2021-01-01, disclosure: one party (the issuer) IFRS 17 101 accepts - Effective significant 2021-01-01, insurance risk disclosure: from another IFRS 17 106 party (the – Effective policyholder) 2021-01-01, by disclosure: agreeing to IFRS 17 107 compensate - Effective the 2021-01-01, policyholder disclosure: if a specified IFRS 17 109 uncertain - Effective 2021-01-01 future event (the insured event) adversely affects the policyholder. All references in IFRS 17 to insurance contracts also apply to: (a) reinsurance contracts held, except: (i) for references to insurance contracts issued; and (ii) as described in paragraphs 60-70 of IFRS 17; (b) investment contracts with discretionary participation features provided the entity also issues insurance contracts,

except for the reference to insurance contracts in paragraph $\hat{3}(c)$ of IFRS 17 and as described in paragraph 71 of IFRS 17. An investment contract with discretionary participation features is a financial instrument that provides a particular investor with the contractual right to receive, as a supplement to an amount not subject to the discretion of the issuer, additional amounts: (a) that are expected to be a significant portion of the total contractual benefits; (b) the timing or amount of which are contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the returns on a specified

Status:	This is the original	version (as it was	originally adopted).
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	1	1	I	pool of	
	1		l	pool of	
				contracts or	
	!		l	a specified	
			l	type of	
			1	contract; (ii)	
	!		l	realised and/	
			1	or unrealised	
	!		l -	investment	
	!		l -	returns on	
	!		l -	a specified	
	!		1	pool of assets	
			1	held by the	
	1		l -	issuer; or (iii)	
				the profit or	
			1	loss of the	
			1	entity or fund	
	!			that issues the	
				contract. This	
	!			member also	
	!			represents	
	1		l -	the standard	
	1		l -	value for the "Insurance	
	!		l	contracts"	
	1		l -	axis if no	
	!				
	1		l -	other member	
				is used.	
ifrs-full	InsuranceCont	rants@bberThan [†]	ftmserfaoWehichF	PrEhisumethilberat	idiis&ppmaachHasBeenAppliedMemb
	1		contracts	stands for	IFRS 17 101
			other than	insurance	– Effective
	!		those to	contracts	2021-01-01,
			which	other than	disclosure:
			premium	those to	IFRS 17 106
	!		allocation	which the	– Effective
	!		approach has	premium	2021-01-01,
	1		been applied	allocation	disclosure:
	!		[member]	approach has	IFRS 17 107
	!		1	been applied.	– Effective
	!		1	Premium	2021-01-01,
	1		l -	allocation	disclosure:
	!		1	approach is	IFRS 17 109
			1	an approach,	– Effective
			1	described in	2021-01-01
	!		l -	paragraphs	
	!		1	53-59 of	
			1	IFRS 17, that	
	1		l -	simplifies the	
	!		1	measurement	
	!		1	of the liability	
	1		l -	for remaining	
	!			coverage of	
			l -	a group of	

			insurance contracts.	
ifrs-full		ensurance contracts that are assets	The amount of insurance contracts that are assets. [Refer: Assets; Insurance contracts [member]]	disclosure: IFRS 17 99 b – Effective 2021-01-01
ifrs-full		ilisticance contracts that are liabilities	The amount of insurance contracts that are liabilities. [Refer: Liabilities; Insurance contracts [member]]	disclosure: IFRS 17 99 b – Effective 2021-01-01
ifrs-full	InsuranceContrantsTbWhichPref	insiurarAdeocatio		
		contracts o which premium allocation approach has been applied member]	stands for insurance contracts to which the premium allocation approach has been applied. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	IFRS 17 100 c – Effective 2021-01-01
ifrs-full	1	nsurance expense	The amount of expense arising from purchased insurance.	common practice: IAS 1 112 c

ifrs-full	InsuranceFinan & IducratioExpe	n se surance	The	disclosure:
	credit	finance	amount that	IFRS 17 110
		income	comprises	– Effective
		(expenses)	the change in	2021-01-01
			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 value	
			of money;	
			and (b) the	
			effect of	
			financial risk	
			and changes	
			in financial	
			risk; but (c)	
			excluding any	
			such changes	
			for groups	
			of insurance	
			contracts	
			with direct	
			participation	
			features	
			that would	
			adjust the	
			contractual	
			service	
			margin but	
			do not do	
			so when	
			applying	
			paragraphs	
			45(b)(ii),	
			45(b)(iii),	
			45(c)(ii) or $45(c)(iii)$ of	
			45(c)(iii) of IFRS 17.	
ifrs-full	InduronaaEinanaaInaamaE	hafranka		undEvaludadEromDrafitOrt are the
1115-1UII	insurancer manceincomeExpe	finance	anceContractsISS	uedExcludedFromProfitOrLossAbs
		income		
		(expenses) from		
		insurance		
		contracts		
		contracts		

			issued excluded from profit or loss [abstract]		
ifrs-full	InsuranceFinar	nælduærartieFixper credit	n bestiramet ensura finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	nEteCantractsIss of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, before tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	udidElecoluidedFromProfitOrLossThat IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 80 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	InsuranceFinar	t ældnæratie Exper credit	hsestirametensura finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	n Ebe antracts Iss of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified	udidEkoslundedFromProfitOrLossThat IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 80 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01

				subsequently to profit or loss, net of tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	InsuranceFinar	XeIducratio Expe	n sæstīræmet ensura	n ThE antracts Iss	udiskasogeisedInProfitOrLoss
		credit	finance income (expenses) from insurance contracts issued recognised in profit or loss	of insurance finance income (expenses) from insurance contracts issued that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	IAS 1 82 bb – Effective 2021-01-01, disclosure: IFRS 17 80 b – Effective 2021-01-01
ifrs-full	InsuranceReve	n¥eduration, credit	Insurance revenue	The amount of revenue arising from the groups of insurance contracts issued. Insurance revenue shall depict the provision of coverage and other services arising from the group of insurance contracts at an amount that reflects the	disclosure: IAS 1 82 a ii – Effective 2021-01-01, disclosure: IFRS 17 80 a – Effective 2021-01-01, disclosure: IFRS 17 106 – Effective 2021-01-01

consideration to which the entity expects to be entitled in exchange for those services. [Refer: Insurance contracts issued [member]; Revenue] ifrs-full InsuranceRevenueAbstract Insurance revenue [abstract] ifrs-full InsuranceRevenXecAllationOfProstionCetPremiTihesTihesTihesTihesTiketRetlate ToReboxureryOfInsuranceAcquisition IFRS 17 106 credit revenue, of insurance b-Effective allocation of revenue portion of recognised 2021-01-01 in the period premiums related to the that relate to recovery allocation of of insurance the portion of acquisition the premiums cash flows that relate to the recovery of insurance acquisition cash flows. [Refer: Insurance revenue; Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)] ifrs-full InsuranceRevenXecAmationtsRelatisterForChangesTitleiabibityForReisaliosingCoverage credit revenue, of insurance IFRS 17 106 revenue a – Effective amounts 2021-01-01 relating to recognised changes in in the period related to the liability for remaining changes in the liability coverage

		for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets for remaining coverage excluding loss component [member]]
ifrs-full		tsRelatisugfineChangesInLiabilityForRemainingCoverageAbstract revenue, amounts relating to changes in liability for remaining coverage [abstract]
ifrs-full	credit	InRiskaxdjustmentFoiTherfinannialRiskrevenue, change in risk adjustment for non- financial riskof insurance revenue recognised in the period related to the change in the risk adjustment for non- financial risk, as specified in paragraph B124(b) of IFRS 17. [Refer: Insurance revenue; Risk adjustment for non- financial riskIFRS 17 Effective 2021-01-01
ifrs-full	InsuranceRevenXedioration credit	ItualSensuralMarginREbgraisudInProfdf3rlosssBecauseOfTransferOfServenue, IFRS 17revenue,of insuranceIFRS 17contractualrevenue106 a iii –servicerecognisedEffectivemarginin the period2021-01-01recognisedrelated to the in profit orcontractual

ifrs-full	InsuranceRisk	Vraamber	Insurance risk	insurance contracts issued] This member	disclosure:
			expenses incurred during period measured at amounts expected at beginning of period	recognised in the period related to the insurance service expenses incurred during the period measured at the amounts expected at the beginning of the period, as specified in paragraph B124(a) of IFRS 17. [Refer: Insurance revenue; Insurance service expenses from	2021-01-01
1115-1011	msuranceKeve	credit	runsurançoensesti revenue, insurance service	of insurance revenue	edisdløkansuredAtAmountsExpected. IFRS 17 106 a i – Effective 2021-01-01
ifrs-full	IncurrenceDeco	Walkerstime of a	loss because of transfer of services	service margin recognised in profit or loss because of the transfer of services in the period, as specified in paragraph B124(c) of IFRS 17. [Refer: Insurance revenue; Contractual service margin [member]]	

				for risk, other than financial risk, transferred from the holder of a contract to the issuer. [Refer: Financial risk [member]]	 Effective 2021-01-01, disclosure: IFRS 17 125 Effective 2021-01-01, disclosure: IFRS 17 127 Effective 2021-01-01, disclosure: IFRS 17 128 a i – Effective 2021-01-01
ifrs-full	InsuranceServi	cXEdupatixes.Fron debit	rlhsuranæCont service expenses from insurance contracts issued	r Totts Issneeth t of expenses arising from a group of insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance service expenses, amortisation of insurance acquisition cash flows, changes that relate to past service and changes that relate to future service. [Refer: Insurance contracts issued [member]]	disclosure: IAS 1 82 ab – Effective 2021-01-01, disclosure: IFRS 17 80 a – Effective 2021-01-01
ifrs-full	InsuranceServi	c&Rhstaltion, credit	Insurance service result	The amount comprising insurance revenue and	disclosure: IFRS 17 80 a – Effective 2021-01-01

				insurance service expenses. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued; Income (expenses) from reinsurance contracts held, other than finance income (expenses)]	
ifrs-full	InsuranceServi	ceResultAbstrac	efInsurance service result [abstract]		
ifrs-full	IntangibleAsse	t K ain Vtalne ,Used debit	Aspective Asset fair asset fair value used as deemed cost	The amount of intangible assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Intangible assets other than goodwill]	disclosure: IFRS 1 30
ifrs-full	IntangibleAsse	t Minştant dByW debit	dy Afgible rnme assets acquired by way of government grant	n Foran hount of intangible assets acquired through government grants. [Refer: Government	disclosure: IAS 38 122 c ii

ifrs-full	IntangibleAsse	t XAinştant dByW debit	/dy@f@dblernme assets acquired by way of government grant, fair value initially recognised	grants; Intangible assets other than goodwill] ntGeant/A4 FairV fair value of intangible assets acquired through government grants. [Refer: At fair value [member]; Government	adineclosure: IAS 38 122 c i
				grants; Intangible assets other than goodwill]	
ifrs-full	IntangibleAsse	t XAinds(aot),dwill debit	Intangible assets and goodwill	The amount of intangible assets and goodwill held by the entity. [Refer: Goodwill; Intangible assets other than goodwill]	common practice: IAS 1 55
ifrs-full	IntangibleAsse	tsAndGoodwill	Albstragetable assets and goodwill [abstract]		
ifrs-full	IntangibleAsse	t sændloe øodwill	Matabgible assets and goodwill [member]	This member stands for intangible assets and goodwill. It also represents the standard value for the "Classes of intangible assets and goodwill" axis if no	common practice: IAS 38 118

other member is used. [Refer: Goodwill; Intangible assets other than goodwill] ifrs-full IntangibleAsset **3Matetaiat** To Entite tangible disclosure: The amount debit of intangible IAS 38 122 b assets material to assets that are entity material to the entity's financial statements. [Refer: Intangible assets other than goodwill] ifrs-full IntangibleAssetaMaterialToEntitytAxgible The axis disclosure: of a table IAS 38 122 b assets material to defines the entity [axis] relationship between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full IntangibleAssetsMatbeialToEntiltytafegibler This member disclosure: assets stands for IAS 38 122 b material intangible to entity assets [member] material to the entity. It also represents the standard value for the "Intangible assets material to entity" axis if no other member is used. [Refer: Intangible

assets material to entity] ifrs-full IntangibleAsset3OthstaThanGooldtataihlgible The amount disclosure: of identifiable IAS 1 54 c, debit assets other than goodwill disclosure: non-monetary assets without IAS 38 118 e physical substance. This amount does not include goodwill. [Refer: Goodwill] ifrs-full IntangibleAssetsOtherThanGoothtailgAbteract assets other than goodwill [abstract] ifrs-full IntangibleAsset3OthstaTihanGookhtaihlgibteyingATihaantotCoostOfReevolueedAssets IAS 38 124 a debit of intangible assets assets other other than iii goodwill, than goodwill revalued that would assets, at cost have been recognised had the revalued intangible assets been measured using the cost model after recognition. [Refer: Intangible assets other than goodwill] ifrs-full IntangibleAssetSOithetaTibanGookhtaihlgibteyingATibeuanOfRevalutidelosette: debit assets of intangible IAS 38 124 a other than assets other ii goodwill, than goodwill revalued that are accounted for assets at revalued amounts. [Refer: Intangible

assets

				other than goodwill]	
ifrs-full	IntangibleAsse	t stætime reFhanGo	oldstaihlyidelenber assets other than goodwill [member]	This member stands for intangible assets other than goodwill. It also represents the standard value for the "Classes of intangible assets other than goodwill" axis if no other member is used. [Refer: Intangible assets other than goodwill]	example: IAS 36 127, disclosure: IAS 38 118, example: IFRS 16 53
ifrs-full	IntangibleAsse	t 3Oithst afilhanGo credit	othtaillgiblealuati assets other than goodwill, revaluation surplus	oFiSerephosunt of revaluation surplus that relates to intangible assets other than goodwill. [Refer: Intangible assets other than goodwill; Revaluation surplus]	disclosure: IAS 38 124 b
ifrs-full	IntangibleAsse	t 3Piedgent AsSec debit	unitarfgiblleabilit assets pledged as security for liabilities	iæshe amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 122 d

ifrs-full				sieneastiplenbinationsOrPortfolioTra
	debit	assets relating to insurance contracts acquired in business combinations or portfolio transfers	of intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers. [Refer: Business combinations [member]; Intangible assets other than goodwill; Types of insurance contracts [member]]	IFRS 4 IG23 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	IntangibleAsset 3UinstanD evelop debit	p Inen tgible assets under development	The amount of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 g
ifrs-full	IntangibleAssetstendbeDevelop	Intenty/bie ber assets under development [member]	This member stands for a class of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 g
ifrs-full	IntangibleAsset3WihstæiFjtleIs debit	R hstangeol le assets whose	The amount of intangible assets whose	disclosure: IAS 38 122 d

title is title is restricted restricted. [Refer: Intangible assets other than goodwill] ifrs-full IntangibleAsset3WitstandefiniteUstandlbike The amount disclosure: IAS 36 134 debit assets with of intangible indefinite b, disclosure: assets useful life assessed as IAS 36 135 having an b, disclosure: indefinite IAS 38 122 a useful life. [Refer: Intangible assets other than goodwill] ifrs-full IntangibleAssetaWisthIndefiniteUntafigibileAxis The axis disclosure: assets with IAS 38 122 a of a table indefinite defines the useful life relationship [axis] between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full IntangibleAssetsWinberdefiniteUntanglbileMemberis member disclosure: assets with stands for IAS 38 122 a indefinite intangible useful life assets with [member] an indefinite useful life. It also represents the standard value for the "Intangible assets with indefinite useful life" axis if no other member is used. [Refer: Intangible

assets with indefinite useful life] ifrs-full IntangibleExploXationtAntdEval JattiangAbbets The amount common of exploration debit exploration practice: and and IAS 38 119, evaluation evaluation disclosure: assets assets **IFRS 6 25** recognised as intangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]] ifrs-full IntangibleExplorationbendEvalUattiongAstetsMeffibermember disclosure: exploration stands for **IFRS 6 25** and a class of evaluation intangible assets assets [member] representing intangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]] ifrs-full InterestCostsAbstract Interest costs [abstract] ifrs-full InterestCostsCalXitallisation Interest costs The amount common capitalised of interest practice: IAS costs that an 1 112 c entity incurs in connection with the borrowing of funds that are directly attributable to the

				acquisition, construction or production of a qualifying asset and which form part of the cost of that asset.	
ifrs-full	InterestCostsIn	cXirdeul ation	Interest costs incurred	The amount of interest costs that an entity incurs.	common practice: IAS 1 112 c
ifrs-full	InterestExpens	eX duration, debit	Interest expense	The amount of expense arising from interest.	disclosure: IFRS 12 B13 f, disclosure: IFRS 8 23 d, disclosure: IFRS 8 28 e
ifrs-full	InterestExpens	e Kolfitatioo ialLi debit	a bilitiess NotAtF expense for financial liabilities not at fair value through profit or loss	alithéatuna ditunoug of interest expense for financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Interest expense; Financial liabilities]	h HsofatOre oss IFRS 7 20 b
ifrs-full	InterestExpens	e KndomaeNse tDef credit	ineteBesttefitLial expense (income), net defined benefit liability (asset)	iThy Ausset ase (decrease) in the net defined benefit liability (asset) resulting from the passage of time. [Refer: Interest expense; Net defined benefit	disclosure: IAS 19 141 b

liability (asset)] ifrs-full InterestExpenseWndBnatkomans And Destrdrafts The amount common practice: IAS debit expense of interest on bank 1 112 c expense loans and on bank overdrafts loans and overdrafts. [Refer: Interest expense; Bank overdrafts] ifrs-full InterestExpenseXndBratidsn, Interest The amount common debit expense on practice: IAS of interest bonds expense on 1 112 c bonds issued. [Refer: Interest expense; Bonds issued] ifrs-full InterestExpenseWndBrationvings Interest The amount common debit expense on of interest practice: IAS 1 112 c borrowings expense on borrowings. [Refer: Interest expense; Borrowings] ifrs-full InterestExpenseWndDedtilmstrumEnteslestued The amount common debit expense of interest practice: IAS on debt expense 1 112 c instruments on debt issued instruments issued. [Refer: Interest expense; Debt instruments issued] ifrs-full InterestExpenseWidDeptosit,sFrohmBarekts The amount common debit expense on of interest practice: IAS deposits from expense on 1 112 c banks deposits from banks. [Refer: Interest expense; Deposits from banks]

ifrs-full InterestExpenseØndDeptositsFroundarstomers The amount common debit of interest practice: IAS expense on 1 112 c deposits from expense on customers deposits from customers. [Refer: Interest expense; Deposits from customers] ifrs-full InterestExpensetondenationalLiabitetiesDesignatedleterativatueTerongbProfitOrLoss practice: IAS debit expense on of interest financial expense on 1 112 c liabilities financial designated liabilities at fair value designated through profit at fair value or loss through profit or loss. [Refer: Interest expense; Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] ifrs-full InterestExpenseØndEinaainorialLiabiteriesHeldForTfilaelingount common debit expense on of interest practice: IAS financial expense on 1 112 c liabilities held financial liabilities held for trading for trading. [Refer: Interest expense; Financial liabilities at fair value through profit or loss that meet definition of held for trading] ifrs-full InterestExpenseØndueatichiabilifieterest The amount disclosure: debit expense of interest IFRS 16 53 b

		on lease liabilities	expense on lease liabilities. [Refer: Lease liabilities]	
ifrs-full	InterestExpenseXindluirabiidintjesD debit	unterestntralBa expense on liabilities due to central banks	nkshe amount of interest expense on liabilities due to central banks. [Refer: Interest expense; Liabilities due to central banks]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseXndOthtinFninand	c latteres tilities expense on other financial liabilities	The amount of interest expense on other financial liabilities. [Refer: Interest expense; Other financial liabilities]	common practice: IAS 1 112 c
ifrs-full	InterestExpense NotiReptionhase debit	AgtexastentsAnd expense on repurchase agreements and cash collateral on securities lent	dChsh@oblantral of interest expense on repurchase agreements and cash collateral on securities lent. [Refer: Interest expense; Repurchase agreements and cash collateral on securities lent]	Crossemonit iesLent practice: IAS 1 112 c
ifrs-full	InterestIncomeAndInterestExp	Einste Fest Financi income and interest expense for financial assets or		ncialLiabilitiesNotAtFairValueT

ifrs-full	InterestIncome	E X planat Rec çogr credit	financial liabilities not at fair value through profit or loss [abstract] ibedFestAssetsR revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	of revenue arising from interest recognised for assets reclassified out of fair value through profit or loss category into amortised cost or	AttasslosdretAmortisedCost IFRS 7 12C b
				amortised	
ifrs-full	InterestIncome	E X phratRe çogr credit	ibeteFentFinancia revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	cost] IPAces at s Recolass of interest revenue (expense) recognised for financial assets that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	ifixtllotoive asured AtAmortised Cost IFRS 7 42N b

ifrs-full	InterestIncomeExperseRecog	niketeFestFinanci	alliabilitioesRec	atisifiestineoMeasuredAtAmortisedC
	credit	revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss	IFRS 7 42N b
ifrs-full	InterestIncome Exordination,1A credit	ss EntsExfects suredA revenue for financial assets measured at amortised	tAilmontinsedCost of revenue arising from interest for financial assets that	disclosure: IFRS 7 20 b
		cost	are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]	
ifrs-full	InterestIncomeExordFinationalA			
	credit	income for financial assets not at fair value through profit or loss	arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income]	IFRS 7 20 b – Expiry date 2021-01-01
ifrs-full	InterestIncomeOnAwaitablefo credit	rs hheeiess tncialAs income on available-for- sale financial assets	selfse amount of interest income on available-for- sale financial	common practice: IAS 1 112 c – Expiry date 2021-01-01

assets. [Refer: Interest income; Financial assets available-forsale] ifrs-full InterestIncome On GashtAnd Bank Betest es AtCenthel Bankent common of interest credit income on practice: IAS cash and bank 1 112 c income on balances at cash and central banks bank balances at central banks. [Refer: Interest income; Cash and bank balances at central banks] InterestIncome Om GashtAmd CashFtenestlents ifrs-full The amount common credit income on of interest practice: IAS 1 112 c cash and cash income on equivalents cash and cash equivalents. [Refer: Interest income; Cash and cash equivalents] ifrs-full InterestIncomeOnDetatliostrumeIntsHestd The amount common credit income of interest practice: IAS 1 112 c on debt income instruments on debt held instruments held. [Refer: Interest income; Debt instruments held] The amount ifrs-full InterestIncome On Departisits, Interest common credit income on of interest practice: IAS income on 1 112 c deposits deposits. [Refer: Interest income] ifrs-full InterestIncome On Hinaticial Assets Dessignated Af Fair Malue fithrough Provider Concernsion of the Concerns practice: IAS credit income on of interest 1 112 c financial income on assets financial

			designated at fair value through profit or loss	assets designated at fair value through profit or loss. [Refer: Interest income; Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full		credit	dtstdtætstForTrac income on financial assets held for trading	of interest income on financial assets held for trading. [Refer: Interest income; Financial assets at fair value through profit or loss, classified as held for trading]	common practice: IAS 1 112 c
ifrs-full		On Hielaltionn atur credit	income on held-to- maturity investments	The amount of interest income on held-to- maturity investments. [Refer: Interest income; Held-to- maturity investments]	common practice: IAS 1 112 c – Expiry date 2021-01-01
ifrs-full	InterestIncome	Ohlinpatired ,Fin credit	a htialess setsAcc income on impaired financial assets accrued	of income arising from interest on impaired financial assets	disclosure: IFRS 7 20 d – Expiry date 2021-01-01

accrued after impairment using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. [Refer: Interest income] ifrs-full InterestIncomeOnImpairedFina**hrciailess**setsAccruedAbstract income on impaired financial assets accrued [abstract] ifrs-full InterestIncome On floration of Advatores floBanks The amount common credit of interest practice: IAS income on loans and income on 1 112 c advances to loans and banks advances to banks. [Refer: Interest income; Loans and advances to banks] ifrs-full InterestIncome On Horatson dA disateres To Custon The samount common credit income on of interest practice: IAS loans and income on 1 112 c advances to loans and advances to customers customers. [Refer: Interest income; Loans and advances to customers] ifrs-full InterestIncome On Honarts and Rednived states The amount common practice: IAS credit income on of interest loans and income on 1 112 c – receivables loans and Expiry date 2021-01-01 receivables. [Refer: Interest income;

				Loans and receivables]	
ifrs-full	InterestIncome	On Otheri Binanc credit	idhtessests income on other financial assets	The amount of interest income on other financial assets. [Refer: Interest income; Other financial assets]	common practice: IAS 1 112 c
ifrs-full	InterestIncome	On Rurati se Repu credit	income on reverse repurchase agreements and cash collateral on securities borrowed	of fitbA ndtGashtCo of interest income on reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Interest income; Reverse repurchase agreements and cash collateral on securities borrowed]	latenahOmSecuritiesBorrowed practice: IAS 1 112 c
ifrs-full	InterestIncome	Réidhalbattisement debit	income,	The increase (decrease) in reimbursement rights resulting from income arising from interest on reimbursement	

InterestPaidClassifiedAisFrinancIngAcestyraics,

credit

rights. [Refer: Interest income;

Reimbursement rights, at fair value]

disclosure:

IAS 7 31

The cash

outflow for

interest paid,

classified as

1056

ifrs-full

		financing activities	classified as financing activities.	
ifrs-full	InterestPaidClaStifled credit	AtisIm, vesting Acctivitiand, classified as investing activities	The cash outflow for interest paid, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestPaidClaXified credit	AtistoperatIngAcstylatics, classified as operating activities	The cash outflow for interest paid, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	InterestPayable X inst credit	-	The amount of interest recognised as a liability.	common practice: IAS 1 112 c
ifrs-full	InterestRateMeanurnh	næntInput Mhtenbst rrate, measurement input [member]	This member stands for an interest rate used as a measurement input.	example: IFRS 13 B36 a
ifrs-full	InterestRateRiskh&mh	ber Interest rate risk [member]	This member stands for the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. [Refer: Financial instruments, class [member]]	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01, disclosure: IFRS 7 Defined terms
ifrs-full	InterestRateSwapEinh	what was a contract swap contract [member]	This member stands for an interest rate swap contract.	common practice: IAS 1 112 c

			[Refer: Swap contract [member]]	
ifrs-full	InterestRateTypes&Member	Interest rate types [member]	This member stands for all types of interest rates. It also represents the standard value for the "Types of interest rates" axis if no other member is used. [Refer: Interest rate risk [member]]	common practice: IFRS 7 39
ifrs-full	InterestReceivaMeinstant, debit	Interest receivable	The amount of interest recognised as a receivable.	common practice: IAS 1 112 c
ifrs-full	InterestReceive d Collars sittine d As debit	Intresting Activition received, classified as investing activities	es he cash inflow from interest received, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestReceive & Classificad As debit	OperatesgActivit received, classified as operating activities	id the cash inflow from interest received, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	InterestRevenue & alleratited Us credit	in differentive Inter revenue calculated using effective interest method	estivation of interest revenue calculated using the effective interest method. Effective interest method is the method that	disclosure: IAS 1 82 a i – Effective 2021-01-01, disclosure: IAS 1 82 a

				is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period. [Refer: Revenue]		
ifrs-full	InterestRevenu	e X: xpurn si con, credit	Interest income (expense)	The amount of income or expense arising from interest. [Refer: Interest expense; Interest income]	common practice: IAS 1 85, disclosure: IFRS 8 28 e, disclosure: IFRS 8 23	
ifrs-full	InterestRevenu	e X ohl iiataon jalA credit	shottered as ured A revenue for financial assets measured at fair value through other comprehensive income	of interest revenue arising on financial assets measured		ehensiveIncome

ifrs-full	InternalCreditG aads sAx	is Internal credit grades [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 4 39G a – Expiry date 2021-01-01, example: IFRS 7 IG20C, example: IFRS 7 35M, example: IFRS 7 IG25 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	InternalCreditG nadessbeir	ember Internal credit grades [member]	This member stands for credit grades that have been developed by the entity itself.	disclosure: IFRS 4 39G a – Expiry date 2021-01-01, example: IFRS 7 IG20C, example: IFRS 7 35M, example: IFRS 7 IG25 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	InternallyGener ntedMer	nber Internally generated [member]	This member stands for items that have been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	IntrinsicValueONLinbtain credit	tesFrondStrinsbasedPa value of liabilities from share- based payment transactions for which	y Flen (Frinsic tive) value of liabilities arising from share-based transactions for which the counterparty's	odistadowaniechCounterpartysRightToO IFRS 2 51 b ii

counterparty's	right to cash
right to cash	or other
or other	assets had
assets vested	vested by
ubbelb (ebied	the end of
	the period
	(for example,
	vested share
	appreciation
	~ ~
	rights). The
	intrinsic
	value is the
	difference
	between the
	fair value of
	the shares
	to which the
	counterparty
	has the
	(conditional
	or
	unconditional)
	right to
	subscribe, or
	which it has
	the right to
	receive, and
	the price (if
	any) that the
	counterparty
	is (or will
	be) required
	to pay for
	those shares.
	Share-based
	payment
	transactions
	are
	transactions
	in which
	the entity:
	(a) receives
	goods or
	services
	from the
	supplier of
	those goods
	or services
	(including an
	employee) in
	a share-based
	payment
	arrangement;
	I

				or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services, for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights).	
ifrs-full	Inventories	X instant, debit	Current inventories	The amount of current inventories. [Refer: Inventories]	disclosure: IAS 1 54 g, example: IAS 1 68, disclosure: IAS 2 36 b
ifrs-full	InventoriesAtF	a ¾r Vastan ItessCc debit	strs VerStellies, at fair value less costs to sell	The amount of inventories carried at fair value less costs to sell. [Refer: At fair value [member]]	disclosure: IAS 2 36 c
ifrs-full	InventoriesAtN	&Rnatiant bleVa debit	deventories, at net realisable value	The amount of inventories carried at net realisable value. [Refer: Inventories]	common practice: IAS 2 36
ifrs-full	InventoriesPlea	l ğeihAtAt qurity debit	Forventoities pledged as security for liabilities	The amount of inventories pledged as security for liabilities.	disclosure: IAS 2 36 h

				[Refer: Inventories]	
frs-full	InventoriesTota	IX instant, debit	Inventories	The amount of assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the entity and include materials and supplies	disclosure: IAS 1 54 g

				awaiting use in the production process. [Refer: Current finished goods; Current merchandise; Current work in progress; Land]	
ifrs-full	InventoryCostl	Foerantulas	Description of inventory cost formulas	The description of the cost formulas used to measure inventory. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	InventoryReco	g XisndtAnO fAcq debit	UisvientiD ate recognised as of acquisition date	The amount recognised as of the acquisition date for inventory acquired in a business combination. [Refer: Inventories; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	InventoryWrite	cXovdrui20tilotn	Inventory write-down	The amount of expense recognised related to the write-down of inventories to net realisable value. [Refer: Inventories]	disclosure: IAS 1 98 a, disclosure: IAS 2 36 e
ifrs-full	InvestmentAcc	oXinitexd#iotr,Using debit	Equity/Vertsod accounted for using equity method	The amount of investments accounted for using the equity method.	disclosure: IAS 1 54 e, disclosure: IFRS 12 B16, disclosure: IFRS 8 24 a

				The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post- acquisition change in the investor's share of net assets of the investee. The investor's profit or loss includes its share of the profit or loss of the investee. The invester's other comprehensive includes its share of the investee. The investor's other comprehensive income includes its share of the other comprehensive income of the investee. [Refer: At cost [member]]	
ifrs-full	InvestmentCon	t XacttsItanb ilities credit	Investment contracts liabilities	The amount of liabilities relating to investment contracts that fall within the scope of IAS 39 or IFRS 9.	common practice: IAS 1 55
ifrs-full	InvestmentFun	dXAinstant ţContr debit	ibutestFioFratirVa funds, amount contributed to fair value of plan assets	IT to find the test of the fair value of defined	æxample: IAS 19 142 f

				benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]	
ifrs-full	InvestmentFun	dsN/tabdrer	Investment funds [member]	This member stands for investment funds.	example: IFRS 12 B23 c
ifrs-full	InvestmentInco	oxeduration, credit	Investment income	The amount of investment income, such as interest and dividends.	common practice: IAS 1 85, disclosure: IAS 26 35 b iii
ifrs-full	InvestmentPro	oðrtýnstant, debit	Investment property	The amount of property (land or a building – or part of a building – or both) held (by the owner or by the lessee as a right-of- use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.	disclosure: IAS 1 54 b, disclosure: IAS 40 76, disclosure: IAS 40 79 d

ifrs-full InvestmentPropertyAbstract Investment property [abstract] ifrs-full InvestmentProperty/StantiedAtCost@stmentcordaTibeWintblfnRS16WstfloisnFreirValueModelAtTimeOfS IAS 40 78 d ii debit at the time property carried at of the sale of cost or in investment accordance property with IFRS 16 carried at within fair cost or in value model, accordance at time of sale with IFRS 16 within fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] ifrs-full InvestmentPropertivistantpleted Investment The amount common debit of investment practice: IAS property completed property 1 112 c whose construction or development is complete. [Refer: Investment property] ifrs-full InvestmentPropertyaberpleted Wherebernent This member common practice: IAS property stands for completed completed 1 112 c [member] investment property. [Refer: Investment property completed] ifrs-full InvestmentPropertinstant/alueUsed/estDeennedCoste amount disclosure: debit property fair of investment IFRS 1 30 value used as property, deemed cost for which fair value was used as deemed

				cost in the opening IFRS statement of financial position. [Refer: Investment property]	
ifrs-full	InvestmentProp	o areynM ember	Investment property [member]	This member stands for investment property. It also represents the standard value for the "Types of investment property" axis if no other member is used. [Refer: Investment property]	common practice: IAS 1 112 c, example: IFRS 13 IE60, example: IFRS 13 94
ifrs-full	InvestmentProp	D ărtiyistade rCons debit	timetistm@nDeve property under construction or development	Ibpenent ount of property that is being constructed or developed for future use as investment property. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	InvestmentProp	o ntyAbod erCons	three is the construction or development [member]	IbpinentMomber stands for investment property under construction or development. [Refer: Investment property under construction or development]	rcommon practice: IAS 1 112 c

ifrs-full	InvestmentsAccountedForUsin	definition of the second secon	Abstract	
ifrs-full	InvestmentsAcconentedForUsin	definition of the second secon	Misishermber stands for investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	common practice: IAS 36 127
ifrs-full	InvestmentsFor KiskMa Policyh debit	o lders tments for risk of policyholders	The amount of investments against insurance liabilities where all risk is borne by the policyholders.	common practice: IAS 1 55
ifrs-full	InvestmentsInAXsonstates, debit	Investments in associates	The amount of investments in associates in an entity's separate financial statements. [Refer: Associates [member]]	disclosure: IAS 27 10
ifrs-full	InvestmentsInA Xsonstates Acco debit	unted Stone stage in associates accounted for using equity method	Glity Method amount of investments in associates accounted for using the equity method. [Refer: Associates [member]; Investments	common practice: IAS 1 55

				accounted for using equity	
				method]	
ifrs-full	InvestmentsInF	E qxit yInstrumen	the astruced AtF in equity instruments designated at fair value through other comprehensive income [axis]	a TitKabueT hroug of a table defines the relationship between the domain	hOshko@omprehensiveIncomeAxis IFRS 7 11A c
				the table.	
	. –				
ifrs-full			in equity instruments designated at fair value through other comprehensive income [member]	stands for investments in equity instruments that the	
ifrs-full	InvestmentsInJ	oXnitAstatutres debit	Investments in joint ventures	The amount of investments	disclosure: IAS 27 10

in joint ventures in an entity's separate financial statements. [Refer: Joint ventures [member]] ifrs-full InvestmentsInJoxnitktantresAccinuttedFemilsingEfeauityMethod common debit in joint amount of practice: IAS 1 55 ventures investments accounted for in joint using equity ventures method accounted for using the equity method. [Refer: Joint ventures [member]; Investments accounted for using equity method] ifrs-full InvestmentsInStatis The disclosure: Investments amount of IAS 27 10 debit in subsidiaries investments in subsidiaries in an entity's separate financial statements. [Refer: Subsidiaries [member]] ifrs-full InvestmentsInStatistariesJoint Venestee AttalAsSdoe ates disclosure: IAS 27 10 debit in amount of subsidiaries, investments joint ventures in and associates subsidiaries, joint ventures and associates in an entity's separate financial statements. [Refer: Associates [member];

itrs-tull	IssuedCapital	X instant, credit	Issued capital	The nominal value of capital issued.	example: IAS 1 78 e
ifrs-full		debit	costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	of issue costs not recognised as an expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	edSeparatelyFromAcquisitionOfAss IFRS 3 B64 m
ifrs-full		n& Ti hstaInt yestm debit	other than investments accounted for using equity method	amount of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	practice: IAS 1 55
ifrs-full	InvestmentsInS	SubsidiariesJoin	t WendshowAnts A in subsidiaries, joint ventures and associates [abstract]	Subsidiaries [member]; Investments in subsidiaries] ssociatesAbstrac	ct
				Joint ventures [member];	

ifrs-full	IssuedCapitalN	1amabebrer	Issued capital [member]	This member stands for a component of equity representing issued capital.	disclosure: IAS 1 106
ifrs-full	IssueOfConver	t Xoldunaticun gent credit	sIssue of convertible instruments	The change in equity resulting from the issuing of convertible instruments.	common practice: IAS 1 106 d
ifrs-full	IssueOfEquity	X duration, credit	Issue of equity	The increase in equity through the issue of equity instruments.	disclosure: IAS 1 106 d iii
ifrs-full	IssuesFairValu	e M dastation entA debit	dset æs, fair value measurement, assets	The increase in the fair value measurement of assets resulting from issues of those assets. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	IssuesFairValu	e Melasration entF credit	ntstycQwnEqui fair value measurement, entity's own equity instruments	tyllhetinenente in the fair value measurement of the entity's own equity instruments resulting from issues of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	IssuesFairValu	e XI dasvaticon çntL credit	i ldsilitis es fair value	The increase in fair value measurement	disclosure: IFRS 13 93 e iii

	measurement, of liabilities liabilities resulting from issues of those liabilities. [Refer: At fair value [member]]
esef_cor	ItemsAreFurthegDistaileeIInSectIten800at00SubclassificationsOfAssetsLiabilitiesAndEquities
	further detailed in section [800100] Subclassifications of assets, liabilities and equities
esef_cor	ItemsAreFurthegDictailcclInSectIten890200AnalysisOfIncomeAndExpense
	further detailed in section [800200] Analysis of income and expense
esef_cor	ItemsAreFurthegDictailcclInSectIten8903900StatementOfCashFlowsAdditionalDisclosures
	further detailed in section [800300] Statement of cash flows, additional disclosures
esef_cor	ItemsAreFurthegDictaileclInSectIten8004400StatementOfChangesInEquityAdditionalDisclosures
	further detailed in section [800400] Statement of changes in equity, additional disclosures
ifrs-full	ItemsForPresentationOfRegulatiteyiBefferralAccountsAbstract
	presentation of regulatory deferral accounts [abstract]

ifrs-full	ItemsInCourseOfGostaationFr		The amount	common
	debit	course of collection from other banks	of items that have been transmitted from other banks but not yet been received and processed by the entity.	practice: IAS 1 55
ifrs-full	ItemsInCourse ATIrratant jssion credit	n IteeDabeir Banks course of transmission to other banks	The amount of items that have been transmitted to but not yet received and processed by other banks.	common practice: IAS 1 55
ifrs-full	ItemsOfContingeritLiabilities.	A tis ms of contingent liabilities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 3 B64 j
ifrs-full	ItemsOfContin genethbæbilities	MEtenherof contingent liabilities [member]	This member stands for aggregated individual items of contingent liabilities. It also represents the standard value for the "Items of contingent liabilities" axis if no other member is used. [Refer: Contingent	disclosure: IFRS 3 B64 j

			liabilities	
ifrs-full	JointControlOr SigmificantInflu	dractilvitesrabiela joint control or significant influence over entity [member]	[member]] This member stands for entities that have joint control or significant influence over the entity. Joint control is a contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but not control or joint control of those policies.	disclosure: IAS 24 19 b
ifrs-full	JointOperationsatis	Joint operations [axis]	The axis of a table defines the relationship between the domain members or categories in the table and	disclosure: IFRS 12 B4 c

ifrs-full	JointOperation	sMæmibær	Joint operations [member]	the line items or concepts that complete the table. This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the	disclosure: IFRS 12 B4 c
ifrs-full	JointVenturesA	Cabisis	Joint ventures [axis]	arrangement. The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M – Effective on first application of IFRS 9, disclosure: IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	JointVenturesM	1amababrer	Joint ventures [member]	This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M a – Effective on first application of IFRS 9, disclosure: IFRS 4 39J a

					– Expiry date 2021-01-01
ifrs-full	JointVenturesV	/ imenenBeet ityIsVe	nkomet Membes where entity is venturer [member]	This 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 that joint venture. [Refer: Joint ventures [member]]	disclosure: IAS 24 19 e
ifrs-full	KeyManageme	r XRdusotine]Cor debit	n ken sation management personnel compensation	The amount of compensation to key management personnel. [Refer: Key management personnel of entity or parent [member]]	disclosure: IAS 24 17
ifrs-full	KeyManageme	n XReusotion ļCor debit	nkeysationOthe management personnel compensation, other long-term employee benefits	r Ehe gtermBene amount of compensation to key management personnel in the form of other long-term employee benefits. [Refer: Other long-term employee benefits; Key management personnel of entity or parent [member]]	f dis closure: IAS 24 17 c

ifrs-full	KeyManagemen XPetusonic	nelCompensationPoste	ffi þe oymentBen	editsclosure:
	debit	management personnel compensation, post- employment benefits	amount of compensation to key management personnel in the form of post- employment benefits. [Refer: Key management personnel of entity or parent [member]]	IAS 24 17 b
ifrs-full	KeyManagemenXPeusonic debit	management personnel compensation, share-based payment	amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]	IAS 24 17 e
ifrs-full	KeyManagemenXPdusotic debit	nelComKeysationShor management personnel compensation, short-term employee benefits	amount of compensation	B disefit sure: IAS 24 17 a
ifrs-full	KeyManagemenXPebusonic debit	BelCom Key sationTerm management personnel compensation,	amount of compensation	disclosure: IAS 24 17 d

			termination benefits	management personnel in the form of termination benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]	
ifrs-full	KeyManageme	m tièens ænnelOff	MityOrParentN management personnel of entity or parent [member]	dihbemember stands for those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.	disclosure: IAS 24 19 f
ifrs-full	Land	X instant, debit	Land	The amount of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]	example: IAS 16 37 a
ifrs-full	LandAndBuild	iXginstant, debit	Land and buildings	The amount of property, plant and equipment representing	example: IAS 16 37 b

land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment] ifrs-full Land and LandAndBuildingsAbstract buildings [abstract] example: IAS ifrs-full Land and LandAndBuildingsMeenber This member 16 37 b buildings stands for [member] a class of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment] ifrs-full example: IAS LandMember member Land This member [member] stands for 16 37 a a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]

LaterThanFifteen&extrsAndNotLatterTthanTwentWisars&htreberexample: ifrs-full 15 years and stands for a IFRS 7 B11, not later than time band of example: 20 years later than 15 IFRS 7 years and not [member] IG31A later than 20 years. ifrs-full LaterThanFive Years Acid NotLater Terath Serven Years Menther example: stands for a IFRS 7 B11, five years and not later than time band example: seven years of later than IFRS 7 [member] five years and IG31A not later than seven years. ifrs-full LaterThanFiveYrearsteerdNotLaterTerathTeenYearTMismbernber common five years stands for a practice: time band of and not later IAS 1 112 than 10 years later than five c, example: [member] vears and not IFRS 7 B11. later than 10 example: IFRS 7 years. IG31A ifrs-full LaterThanFiveYearsbermber Later than This member disclosure: five years stands for a IFRS 16 97, [member] time band of disclosure: later than five IFRS 16 94, years. disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B35 g, example: IFRS 7 B11, example: IFRS 7 IG31A ifrs-full LaterThanFour**MentheMemberLater** than This member common four months stands for a practice: IAS time band of 1 112 c [member] later than four months. ifrs-full LaterThanFour Years BerdNotLater Tehrah Eive Years Nemerer ber common four years stands for a practice: and not time band of IAS 1 112 c, later than later than four disclosure: IFRS 16 97, five years years and not later than five disclosure: [member] years. IFRS 16 94,

				disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanOneMoentibændNotL	attentEntantSixMo one month and not later than six months [member]	niThsiMteenbeer stands for a time band of later than one month and not later than six months.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanOneMoortHbAndNotL	altententainaThreeM one month and not later than three months [member]	Ibinits statembber stands for a time band of later than one month and not later than three months.	example: IFRS 7 B11 b, example: IFRS 7 B35 b, example: IFRS 7 IG31A
ifrs-full	LaterThanOneMoenthAendNotL	altertEntInaTiwoM one month and not later than two months [member]	ofilis Member stands for a time band of later than one month and not later than two months.	common practice: IAS 1 112 c, example: IFRS 7 IG20D, example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	LaterThanOneYieranAlachNotLat	eE Ahamthiane Year one year and not later than five years [member]	s Mismbem ber stands for a time band of later than one year and not later than five years.	example: IFRS 7 B11 d, example: IFRS 7 IG31A
ifrs-full	LaterThanOneYierenAlbelNotLat	eFahantfihmeeYe one year and not later than three years [member]	af Shifembor ber stands for a time band of later than one year and not later than three years.	example: IFRS 7 B35 e, example: IFRS 7 B11, example: IFRS 7 IG31A

ifrs-full	LaterThanOne YimanAhciNotLa	one year and not later than two years [member]	stands for a time band of later than one year and not later than two years.	common practice: IAS 1 112 c, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanOneYieranityhember	Later than one year [member]	This member stands for a time band of later than one year.	disclosure: IAS 1 61 b, example: IFRS 7 IG28 d – Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01
ifrs-full	LaterThanSevennYcanlsorndNot	LatteFhhaiTenYo seven years and not later than 10 years [member]	afshatenebeber stands for a time band of later than seven years and not later than 10 years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanSixMonetInd>AndNot	dt et Thth the Ye six months and not later than one year [member]	aFMsmkenber stands for a time band of later than six months and not later than one year.	example: IFRS 7 B35 d, example: IFRS 7 B11, example: IFRS 7 IG28 c – Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01, example: IFRS 7 IG31A

ifrs-full	LaterThanSixMonetineNetember	Later than six months [member]	This member stands for a time band of later than six months.	common practice: IAS 1 112 c
ifrs-full	LaterThanTen¥ eacsAnd NotLa	tdrateanthafteen Y 10 years and not later than 15 years [member]	EahsMaamber stands for a time band of later than 10 years and not later than 15 years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanTen¥ eacsìMe mber	Later than 10 years [member]	This member stands for a time band of later than 10 years.	common practice: IAS 1 112 c, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanThreatweomblesAndNo	Clatter Tham Fou three months and not later than four months [member]	r Whinsthee When the stands for a time band of later than three months and not later than four months.	rcommon practice: IAS 1 112 c
ifrs-full	LaterThanThree ivéonbles AndNo	Matter ThamOne three months and not later than one year [member]	YdaisMeenbleer stands for a time band of later than three months and not later than one year.	example: IFRS 7 B11 c
ifrs-full	LaterThanThreatwoonblesAndNo	dLatter ThamSix three months and not later than six months [member]	Mithemater stands for a time band of later than three months and not later than six months.	example: IFRS 7 B35 c, example: IFRS 7 B11, example: IFRS 7 IG28 b – Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01, example:

				IFRS 7 IG31A
ifrs-full	LaterThanThreatveonblesMemb	eŁater than three months [member]	This member stands for a time band of later than three months.	example: IFRS 7 IG20D, example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	LaterThanThrea MearbA mdNot	LatæteFlthanFiveY three years and not later than five years [member]	earst Manabaher stands for a time band of later than three years and not later than five years.	example: IFRS 7 B35 f, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanThrea Menrb& mdNot	LatertEfithaFiourY three years and not later than four years [member]	easies of the stands for a stands for a time band of later than three years and not later than four years.	common practice: IAS 1 112 c, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanThrea MearbM ember	Later than three years [member]	This member stands for a time band of later than three years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanTwentnyðfnabusrAndNo	tLater Than Twe 20 years and not later than twenty- five years [member]	nfyfisverYeantsevfe stands for a time band of later than 20 years and not later than twenty-five years.	mbemple: IFRS 7 B11, example: IFRS 7 IG31A

ifrs-full	LaterThanTwo	Viventibe AndNot	Ha aceiT Haan Three	Moisths&febre be	rcommon
			two months and not later than three months [member]	stands for a time band of later than two months and not later than three months.	practice: IAS 1 112 c, example: IFRS 7 IG20D, example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	LaterThanTwo	YnærståendNotLa	ttenftdrathfaiveYea two years and not later than five years [member]	afsMæmbærber stands for a time band of later than two years and not later than five years.	common practice: IAS 1 112 c
ifrs-full	LaterThanTwo	Yeærs Acid Not La	tenTdrathThreeY two years and not later than three years [member]	ealsManabeber stands for a time band of later than two years and not later than three years.	common practice: IAS 1 112 c, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LeaseCommitr	nXnitsStarRhortte credit	rIndasesesForWi commitments for short- term leases for which recognition exemption has been used	hidhRaccognition of the lease commitments for short- term leases accounted for applying paragraph 6 of IFRS 16. Short- term lease is a lease that, at the commencement date, has a	t Eisenhystioe rHasBeenUs IFRS 16 55

				lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	
ifrs-full	LeaseholdImpron	ø embæt sMemb	Pereasehold improvements [member]	This member stands for a class of property, plant and equipment representing improvements to assets held under a lease agreement.	common practice: IAS 16 37
ifrs-full	LeaseLiabilitiesX c	K instant, rredit	Lease liabilities	The amount of liabilities related to the entity's leases. Lease is a contract, or part of a contract, that conveys the right to use an underlying asset for a period of time in exchange for consideration.	disclosure: IFRS 16 47 b
ifrs-full	LeaseLiabilitiesA	Abstract	Lease liabilities [abstract]		
ifrs-full	LeaseLiabilitiesh	vlemiber	Lease liabilities [member]	This member stands for lease liabilities. [Refer: Lease liabilities]	example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	LeaseReceivable	seviteme ber	Lease receivables [member]	This member stands for receivables	disclosure: IFRS 7 35H b iii, disclosure:

			related to leases.	IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	LeasesAsLesse & ellantatl∂ nrtyT	r hessets ions as lessee, related party transactions	The amount of leases where the entity was the lessee in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 d
ifrs-full	LeasesAsLessor X clatati B n rtyT	r ansascis ions as lessor, related party transactions	The amount of leases where the entity was the lessor in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 d
ifrs-full	LegalFormOfEntexty	Legal form of entity	Information about the legal structure under which the entity operates.	disclosure: IAS 1 138 a
ifrs-full	LegalProceedin gs£rohti ngentL	idhigalyMember proceedings contingent liability [member]	This member stands for a contingent liability for legal proceedings. [Refer: Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	LegalProceedin & Proteision credit	Legal proceedings provision	The amount of provision for legal proceedings. [Refer: Other provisions]	example: IAS 37 Example 10 A court case, example: IAS 37 87
ifrs-full	LegalProceedingsProvisionAb	stragal proceedings		

provision [abstract] ifrs-full LegalProceedings@mbeisionMemberal example: IAS This member 37 Example proceedings stands for provision a provision 10 A [member] for legal court case, proceedings. example: IAS [Refer: Other 37 87 provisions [member]] ifrs-full Information LengthOfLifeOfExtmitedLifeEnfliength of life disclosure: of limited life about the IAS 1 138 d entity length of the entity's life if it is a limited life entity. ifrs-full Level1OfFairVahæhlberarchyMeæhælr1 of This member disclosure: fair value stands for a IAS 19 142, hierarchy category of disclosure: [member] the fair value IFRS 13 93 b hierarchy where inputs to the valuation techniques are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. ifrs-full Level2And3OfFrainWahreHierardhewleimhad 3 This member disclosure: of fair value stands for IAS 19 142 hierarchy combined [member] Level 2 and Level 3 categories of the fair value hierarchy. [Refer: Level 2 of fair value hierarchy [member]; Level 3 of

fair value

			hierarchy [member]]	
ifrs-full	Level2OfFairVahæhlberarchyN	feienbeir 2 of fair value hierarchy [member]	This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.	disclosure: IFRS 13 93 b
ifrs-full	Level3OfFairVahæhlberarchyN	Iterwer 3 of fair value hierarchy [member]	This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are unobservable inputs for the asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the best information available about the assumptions that the market participants	disclosure: IFRS 13 93 b

				would use when pricing the asset or liability.	
ifrs-full	LevelOfPartici	pXtiXiXXiffStatity(Description of entity compared with other participating entities	offibeParticipatin description of an indication of the level of participation of the entity in a defined benefit plan compared with other participating entities. Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available. [Refer: Defined benefit plans [member]]	
ifrs-full	LevelOfPriceIn	uðkeðXX instant	Level of price index	The value of the level of the general price index used to restate	disclosure: IAS 29 39 c

financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy. ifrs-full LevelOfRounditest/sedInFinandialSetatements Information disclosure: rounding used about the IAS 1 51 e in financial level of statements rounding used in the presentation of amounts in the financial statements. ifrs-full LevelsOfFairValuesHierarchyAxisevels of The axis disclosure: IAS 19 142, fair value of a table hierarchy defines the disclosure: [axis] relationship IFRS 13 93 b between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full Liabilities X instant, Liabilities The amount disclosure: credit of a present IAS 1 55, obligation disclosure: of the entity IFRS 13 93 to transfer a, disclosure: IFRS 13 93 an economic b, disclosure: resource as a result of IFRS 13 93 past events. e, disclosure: IFRS 8 28 d, Economic resource is a disclosure: right that has **IFRS 8 23** the potential to produce economic benefits.

ifrs-full LiabilitiesAbstract Liabilities [abstract] ifrs-full LiabilitiesArisingfinstalitxplorationbilitAssdEvaluationOfMineralResosuces credit arising from of liabilities IFRS 6 24 b exploration arising from for and the search evaluation for mineral of mineral resources, including resources minerals, oil, natural gas and similar nonregenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource. ifrs-full LiabilitiesArising Finstal financing Abilities example: IAS The amount 7 44D credit arising from of liabilities financing for which activities cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. [Refer: Cash flows from (used in) financing activities; Liabilities]

ifrs-full	LiabilitiesArisingsfisomFinanc	ingi abtilititie sAx	isThe axis	example: IAS
		arising from financing activities [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	7 44D
ifrs-full	LiabilitiesArisingEnobaFinanc	ingi abtiititie sMe arising from financing activities [member]	nTheis member stands for liabilities arising from financing activities. It also represents the standard value for the "Liabilities arising from financing activities" axis if no other member is used. [Refer: Liabilities arising from financing activities]	example: IAS 7 44D
ifrs-full	LiabilitiesArisingfinstallusurar credit	cEtabilitaets under insurance contracts and reinsurance contracts issued	The amount of liabilities under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	example: IAS 1 55 – Expiry date 2021-01-01, disclosure: IFRS 4 37 b – Expiry date 2021-01-01, disclosure: IFRS 4 37 e – Expiry date 2021-01-01, example: IFRS 4 IG20 a – Expiry date

					2021-01-01, example: IFRS 4 IG37 a – Expiry date 2021-01-01
ifrs-full	LiabilitiesDue	T ØCærstærl Banks credit	Liabilities due to central banks	The amount of liabilities due to central banks.	common practice: IAS 1 55
ifrs-full		n ournetle flaimsN	for incurred claims [member]	This member stands for an entity's obligation to investigate and pay valid claims for insured events that have already occurred, including events that have occurred but for which claims have not been reported, and other incurred insurance expenses.	disclosure: IFRS 17 100 c – Effective 2021-01-01
ifrs-full	LiabilitiesForI	nðu insda GMgimsT credit	HatAtribitEsomC for incurred claims that arise from contracts within scope of IFRS 17	of the actist Withtin S of the liabilities for incurred claims that arise from contracts within the scope of IFRS 17. [Refer: Liabilities for incurred claims [member]]	adipeldfIFRS17 IFRS 17 130 – Effective 2021-01-01
ifrs-full	LiabilitiesFron	Shanstaas edPay credit	rheabThaiesaction from share- based payment transactions	n 32@ ldmount of liabilities arising from share-based payment	disclosure: IFRS 2 51 b i

transactions. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods
payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of
transactions are transactions in which the entity: (a) receives goods or services from the supplier of
are transactions in which the entity: (a) receives goods or services from the supplier of
transactions in which the entity: (a) receives goods or services from the supplier of
in which the entity: (a) receives goods or services from the supplier of
the entity: (a) receives goods or services from the supplier of
(a) receives goods or services from the supplier of
goods or services from the supplier of
services from the supplier of
from the supplier of
supplier of
those goods
or services
(including an
employee) in
a share-based
payment
arrangement;
or (b) incurs
an obligation
to settle the
transaction
with the
supplier in a
share-based
payment
arrangement
when another
group entity
receives
those goods
or services.
[Refer:
Share-based
payment
arrangements [member]]
ifrs-full LiabilitiesIncludedhstaisposalGtoapistalessifiedAbelahdbonsale disclosure:
credit included of liabilities IAS 1 54 p,
in disposal included disclosure:
groups in disposal IFRS 5 38
classified as groups
held for sale classified
as held for
sale. [Refer:
Liabilities; Disposal
groups
classified as

				held for sale [member]]	
ifrs-full	LiabilitiesIncu	T Xd instant, credit	Liabilities incurred	The fair value, at acquisition date, of liabilities incurred (for example, a liability for contingent consideration) as consideration transferred in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f iii
ifrs-full	LiabilitiesInSu	h Xidhara dQmRusi	Asigha Ation imed	OFDesposed2013	disclosure:
		credit	subsidiary or businesses acquired or disposed	amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	IAS 7 40 d
ifrs-full	LiabilitiesMeas	s anid AtFairValı	dAabilisties dWit measured at fair value and issued with inseparable third-party credit enhancement [axis]	hThsepaisable Th of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	i dlpaloy (he ditEnhancementAxis IFRS 13 98
ifrs-full	LiabilitiesMeas	suned Autorair Valu	dAatoilistice dWit measured at fair value and issued with inseparable	h Thispaenbbe Th stands for liabilities measured at fair value and	ittlpatoschæditEnhancementMember IFRS 13 98

			third-party credit enhancement [member]	issued with inseparable third-party credit enhancement. It also represents the standard value for the "Liabilities measured at fair value and issued with inseparable third-party credit enhancement" axis if no other member is used. [Refer: Liabilities; At fair value [member]]	
ifrs-full	LiabilitiesMem	1 bae mber	Liabilities [member]	This member stands for a present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the "Classes of liabilities" axis if no other member is used. [Refer: Liabilities]	disclosure: IFRS 13 93

ifrs-full	LiabilitiesOrCoxpostentsOfEc	ulitaRieltitengTol components	DTStoretionaryPa amount of	rtixipntpilenFeatur IFRS 4
	eredit		liabilities or	IG22 f -
		of equity		
		relating to	components	Expiry date
		discretionary	of equity	2021-01-01,
		participation	relating to	example:
		features	discretionary	IFRS 4 37 b
			participation	– Expiry date
			features.	2021-01-01
			Discretionary	
			participation	
			features are	
			contractual	
			rights to	
			receive, as a	
			supplement	
			to guaranteed	
			benefits,	
			additional	
			benefits:	
			(a) that are	
			likely to be	
			a significant	
			portion of the total	
			contractual	
			benefits;	
			(b) whose	
			amount or	
			timing is	
			contractually	
			at the	
			discretion of	
			the issuer;	
			and (c)	
			that are	
			contractually	
			based on:	
			(i) the	
			performance	
			of a specified	
			pool of	
			contracts or	
			a specified	
			type of	
			contract; (ii)	
			realised and/	
			or unrealised	
			investment	
			returns on	
			a 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.	
ifrs-full	LiabilitiesOthe	r Xhans£acu tyarial credit	Preischilt/versueOf other than actuarial present value of promised retirement benefits	PichneisandRuettirer of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]	n distRæsnefä ts IAS 26 35 a v
ifrs-full	LiabilitiesReco	g á isextám Entitys credit	HindbitititStater recognised in entity's financial statements in relation to structured entities	ditts lange latton' of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]	F diStrikostume :dEntities IFRS 12 29 a
ifrs-full	LiabilitiesThat	A XiṡnBana µseIn credit	sluialisticsOrFu that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-		AisslogfiremContractsWithinScope IFRS 4 39C a – Expiry date 2021-01-01

derivative IFRS 4 investment and noncontracts derivative investment contracts. ifrs-full LiabilitiesToWhxchSignificantResibilitiessApply he amount disclosure: credit to which in the IFRS 12 13 c significant consolidated restrictions financial statements of apply the liabilities of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to settle the liabilities of the group. ifrs-full LiabilitiesUnderInsuranceContractsAitdBeinsuranceContractsIssuedAbstract under insurance contracts and reinsurance contracts issued [abstract] ifrs-full Liabilities With SXginistiant Risk Offstailetized Adjustime ats Withtin Netxt Elosancial Year credit of liabilities with IAS 1 125 b significant subject to risk of assumptions material that have a significant adjustments risk of within next financial year resulting in a material adjustment to the amounts of those liabilities within the next financial year.

ifrs-full	LiabilityAsset) XDicnSituard Bene	The amount	disclosure:	
		credit	benefit liability (asset)	of deficit or surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]	IAS 19 140 a
ifrs-full	LicenceFeeInc	o Xxe luration, credit	Licence fee income	The amount of income arising from licence fees.	common practice: IAS 1 112 c
ifrs-full	LicencesAndFi	rðáðinstent, debit	Licences and franchises	The amount of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 d

ifrs-full	LicencesAndFr	mehibes Membo	eŁicences and franchises [member]	This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 d
ifrs-full	LicencesMemb	o en ember	Licences [member]	This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119
ifrs-full	LifeInsuranceC	C omtrabtsi Membe	eLife insurance contracts [member]	This member stands for life insurance contracts.	common practice: IFRS 4 Disclosure –

			[Refer: Types of insurance contracts [member]]	Expiry date 2021-01-01
ifrs-full	LifetimeExpectedEintetitLosses	Mitiothere expected credit losses [member]	This member stands for the expected credit losses that result from all possible default events over the expected life of a financial instrument. [Refer: Type of measurement of expected credit losses [member]]	disclosure: IFRS 7 35H b, disclosure: IFRS 7 35M b
ifrs-full	LimitationsThat	Description of F of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	ullyReflectingF description of the objective of the method used, and of limitations that may result in, information not fully reflecting the fair value of the assets and liabilities involved for a sensitivity analysis that reflects interdependence between risk variables.	a itivaloc@ EAssetsAndLiabilitiesInvo IFRS 7 41 b
ifrs-full	LineItemsInclu dexg Amortisati	obest niatigible of line item(s) in statement of comprehensive income in which amortisation	description of the line item(s) of the	IAS 38 118 d

		of intangible assets is included	amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	
esef_cor	LineItemsNotD table sionallyQ	ub liffe ed items not dimensionally qualified		
ifrs-full		s Aned Eriphtibries R of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	AffnesentingCon description of the line items in the statement of financial position in which the carrying amounts of assets and liabilities that represent the entity's continuing involvement in derecognised financial assets are recognised. [Refer: Financial assets]	itlincikogIneolvementInDerecognised IFRS 7 42E a
ifrs-full	LiquidityRiskMinenenbookner	Liquidity risk [member]	This member stands for the risk that an entity will encounter difficulty in meeting obligations associated with financial	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127

liabilities that | – Effective are settled 2021-01-01, by delivering example: cash or **IFRS 7 32** another financial asset. [Refer: Financial assets; Financial liabilities] ifrs-full LivingAnimals Member Living This member common animals stands practice: IAS [member] for living 41 41 animals. ifrs-full LoanCommitmentsMbernber This member Loan disclosure: commitments stands IFRS 7 B8E, [member] for firm disclosure: **IFRS 7 35M** commitments to provide credit under pre-specified terms and conditions. ifrs-full LoansAcquiredInBmstienessCombionatisonMemberThis member example: acquired IFRS 3 B64 h stands for in business loans that are combination acquired in [member] a business combination. [Refer: Business combinations [member]] ifrs-full LoansAndAdvaXcessTaBtanks Loans and The amount common debit advances to of loans and practice: IAS banks advances 1 55 the entity has made to banks. ifrs-full LoansAndAdvaXcessfa6tustometroans and The amount common debit advances to of loans and practice: IAS customers advances 1 55 the entity has made to customers. Loans and ifrs-full LoansAndReceiXablstant, The amount disclosure: debit receivables of non-IFRS 7 8 c derivative Expiry date 2021-01-01 financial

I	1 1
	assets with
	fixed or
	determinable
	payments
	that are not
	quoted in an
	active market,
	other than:
	(a) those that
	the entity
	intends to sell
	immediately
	or in the
	near term,
	which shall be classified
	as held for
	trading, and those that
	the entity,
	upon initial recognition,
	designates as
	at fair value
	through profit
	or loss; (b)
	those that
	the entity,
	upon initial
	recognition,
	designates
	as available
	for sale; or
	(c) those for
	which the
	holder may
	not recover
	substantially
	all of its
	initial
	investment,
	other than
	because
	of credit
	deterioration,
	which shall
	be classified
	as available
	for sale.
	An interest
	acquired in
	a pool of
	assets that are

not loans or receivables (for example, an interest in a mutual fund or a similar fund) is not a loan or receivable. [Refer: Derivative financial assets] ifrs-full LoansAndRece invationation to a construct the second secon This member disclosure: IFRS 7 8 c receivables, stands for category the loans and Expiry date [member] receivables 2021-01-01 category of financial assets. [Refer: Loans and receivables] LoansPayableInBriesechrWy, hich PermaintedLender Tich PermandrA ccelleiseders Reenavment ifrs-full payable in of loans **IFRS 7 19** credit breach which payable in permitted breach of the lender to terms that demand permitted the lender accelerated repayment to demand accelerated repayment. ifrs-full LoansPayableInDefistdnt, Loans The amount disclosure: payable in credit of loans IFRS 7 18 b default payable in default. ifrs-full LoansReceived X instant, Loans The amount common received of loans credit practice: IAS received. 1 112 c ifrs-full LoansToGovernXnemstant, Loans to The amount common debit government of loans to practice: IAS government 1 55 made by the entity. ifrs-full LoansToGovernmember Loans to This member common government stands for practice: IAS 1 112 c [member] loans made to government.

ifrs-full	LongtermBorro	o Xingst ant, credit	Non-current portion of non-current borrowings	The non- current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	LongtermBorro	omingbofember	Long-term borrowings [member]	This member stands for long-term borrowings. [Refer: Borrowings]	example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	LongtermCont	r mæsivben ber	Long-term contracts [member]	This member stands for long-term contracts with customers.	example: IFRS 15 B89 e
ifrs-full	LongtermDepo	s¥tsinstant, debit	Long-term deposits	The amount of long-term deposits held by the entity.	common practice: IAS 1 55
ifrs-full	LongtermLega	l Xrónstadit ŋgsPro credit	Wsion current legal proceedings provision	The amount of non- current provision for legal proceedings. [Refer: Legal proceedings provision]	example: IAS 37 Example 10 A court case, example: IAS 37 87
ifrs-full	LongtermMisc	e Nainestans Qtherl credit	Norisiansent miscellaneous other provisions	The amount of miscellaneous non-current other provisions. [Refer: Miscellaneous other provisions]	common practice: IAS 1 78 d
ifrs-full	LongtermOner	oXsfilotamactsPro credit	Noiocurrent onerous contracts provision	The amount of non- current provision for onerous	example: IAS 37 66

contracts. [Refer: Onerous contracts provision] ifrs-full LongtermProvisionFstarDtecommissioningRestorEtionaAuddRehabeistartipleCosts provision for credit of non-IAS 37 D decommissioninggrrent Examples: restoration provision for Disclosures, and decommissioning ample: IAS rehabilitation restoration 37 87 costs and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs] ifrs-full LongtermRestruktinstegRrovisioNon-current The amount example: IAS 37 70 credit restructuring of nonprovision current provision for restructuring. [Refer: Restructuring provision] ifrs-full example: IAS Longterm Warra At in Pstavnitsion Non-current The amount credit warranty of non-37 Example provision current 1 Warranties, provision for example: IAS 37 87 warranties. [Refer: Warranty provision] ifrs-full This member LossComponenti Meenbleer Loss disclosure: component stands for IFRS 17 100 [member] the loss b-Effective component of 2021-01-01 the liability for remaining coverage. An entity shall establish (or increase) a loss component of the liability for remaining coverage for

				an onerous group depicting the losses recognised applying paragraphs 47–48 of IFRS 17. The loss component determines the amounts that are presented in profit or loss as reversals of losses on onerous groups and are consequently excluded from the determination of insurance revenue. [Refer: Insurance contracts [member]; Net liabilities or assets for remaining coverage excluding	
				excluding loss component	
				[member]]	
ifrs-full	LossesArising				AlischostisedCost
		debit	arising from derecognition of financial assets measured at amortised cost	recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised	IFRS 7 20A
				amornseu	

cost. [Refer: Financial assets at amortised cost] ifrs-full LossesIncurredIXRelationToInteresteenStructuredfentitiesnt example: debit incurred in of losses IFRS 12 B26 relation to incurred by b interests in the entity structured relating to entities its interests in structured entities. [Refer: Unconsolidated structured entities [member]] ifrs-full LossesOnChang & Idurativalue Of Designations The losses common debit change in resulting from practice: IAS fair value of changes in 185 derivatives the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]] ifrs-full LossesOnDisposalstonationestmentoPsseseonies The losses on common debit disposals of disposals of practice: IAS investment investment 1 112 c properties properties. [Refer: Investment property] ifrs-full LossesOnDisposalstorationestmentesses on The losses disclosure: disposals of on the debit IAS 1 98 d investments disposal of investments. ifrs-full LossesOnDisposalstationcurrehtasseton The losses on common debit disposals of disposals of practice: IAS non-current non-current 1 112 c assets assets. [Refer: Non-current assets] ifrs-full LossesOnDisposalsOraPicoperty HlassAshdEquiphTent losses on disclosure: debit disposals the disposal IAS 1 98 c of property, of property, plant and plant and equipment equipment.

ifrs-full ifrs-full	LossesOnLitig	a XodıSættiken gent debit f enebæb er	sLosses on litigation settlements LTE licences	[Refer: Property, plant and equipment] The losses on settlements of litigation. This member	disclosure: IAS 1 98 f common
			[member]	stands for Long Term Evolution licenses. [Refer: Licences and franchises]	practice: IAS 38 119
ifrs-full	Machinery	X instant, debit	Machinery	The amount of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]	example: IAS 16 37 c
ifrs-full	MachineryMe	nimernber	Machinery [member]	This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]	example: IAS 16 37 c
ifrs-full	MajorBusiness	Coenblueation Mo	e Mlaço r business combination [member]	This member stands for major business combinations.	example: IAS 10 22 a

ifrs-full	MajorComponentsC	MalijoomeAbstr components of tax expense (income) [abstract]	[Refer: Business combinations [member]] act	
ifrs-full	MajorCustomer axix	Major customers [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 8 34
ifrs-full	MajorCustomersMa	Customers [member]	This member stands for customers. It also represents the standard value for the "Major customers" axis if no other member is used.	disclosure: IFRS 8 34
ifrs-full	MajorOrdinary Shan	MMember ordinary share transactions [member]	This member stands for major ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	MajorPurchases Oct	Matajor purchases of assets [member]	This member stands for major purchases of assets.	example: IAS 10 22 c

ifrs-full	ManagementCotexitusionOn			
		conclusion on fair presentation as consequence of departure	conclusion by management that the financial statements present fairly the entity's financial position, financial performance and cash flows, when the entity has departed from a requirement of an IFRS.	IAS 1 20 a
ifrs-full	MandatoryReseXvenDsepootsits debit	At Or/naldBary ks reserve deposits at central banks	The amount of reserve that is kept in deposit at a central bank to fulfil regulatory reserve requirements.	common practice: IAS 1 112 c
ifrs-full	MarketApproachteinaber	Market approach [member]	This member stands for a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.	example: IFRS 13 62
ifrs-full	MarketComparahka6bænpan	ies W/tambet r comparable	This member stands for	example: IFRS 13

			companies [member]	a specific valuation technique consistent with the market approach that involves analysing inputs from comparable entities (for example, EBITDA multiple, revenue multiple, discount for lack of marketability, control premium) in the current market. [Refer: Market approach [member]]	IE63, example: IFRS 13 B5
ifrs-full	MarketComparable	affbiæ sMem	b ef arket comparable prices [member]	This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable prices (for example, price per square metre) in the current market. [Refer: Market approach [member]]	example: IFRS 13 IE63, example: IFRS 13 B5

ifrs-full MarketRiskMember Market risk This member disclosure: [member] stands for the IFRS 17 124 risk that the – Effective fair value or 2021-01-01, future cash disclosure: flows of a IFRS 17 125 financial – Effective instrument 2021-01-01, will fluctuate disclosure: IFRS 17 127 because of changes in – Effective market prices. 2021-01-01, Market risk disclosure: **IFRS 17** comprises three types of 128 a ii – risk: currency Effective 2021-01-01, risk, interest rate risk and example: other price IFRS 7 32 risk. [Refer: Currency risk [member]; Interest rate risk [member]; Other price risk [member]; Financial instruments, class [member]] ifrs-full MarketsOfCustariersAxis Markets of The axis example: of a table customers IFRS 15 B89 [axis] defines the с relationship between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full MarketsOfCustomeenstefember | Markets of This member example: stands for all IFRS 15 B89 customers [member] markets of с customers. It also represents

the standard value for the "Markets of customers" axis if no other member is used. ifrs-full MastheadsAnd Pxblistaintg Titles Mastheads The amount example: IAS of intangible 38 119 b debit and publishing assets titles representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill] ifrs-full MastheadsAnd PublishingTitles Mastheads This member example: IAS 38 119 b stands for and publishing a class of titles intangible [member] assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill] ifrs-full MaterialIncomeAndExpenseAbMaterial income and expense [abstract] ifrs-full MaterialReconcinhierghtemsMem Menterial This member disclosure: reconciling stands for IFRS 8 28 items material [member] adjustments

				used to reconcile items in the entity's financial statements.	
ifrs-full	MatrixPricingN		Matrix pricing [member]	This member stands for a specific mathematical valuation technique that is consistent with the market approach that is used principally to value some types of financial instruments, such as debt instruments, such as debt instruments, without relying exclusively on quoted prices for the specific securities, but rather relying on the securities' relationship to other benchmark quoted securities. [Refer: Market approach [member]; Financial instruments, class [member]]	example: IFRS 13 B7
ifrs-full	MatureBiologi	c ni<i>ê</i>nslet sMemb	eMature biological assets [member]	This member stands for mature biological assets.	example: IAS 41 43

MaturityAnalysi	of maturity analysis for derivative financial liabilities [text block]	disclosure of a maturity analysis for derivative financial liabilities, including the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows. [Refer: Derivative financial liabilities]	disclosure: IFRS 7 39 b
	of maturity analysis for non-	disclosure of a maturity analysis	IFRS 7 39 a

			derivative financial liabilities [text block]	for non- derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities. [Refer: Derivative financial liabilities]	
ifrs-full	MaturityAxis	axis	Maturity [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 61, disclosure: IFRS 15 120 b i, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01, disclosure: IFRS 7 132 b – Effective 2021-01-01, example: IFRS 7 B11, disclosure: IFRS 7 42E e, disclosure: IFRS 7 23B a
ifrs-full	MaximumExp	oXuieStaAteditRi	sMaximum exposure to credit risk	The amount that best represents the maximum exposure to credit risk without taking into	disclosure: IFRS 7 35K a, disclosure: IFRS 7 36 a – Expiry date 2021-01-01

			account any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32). [Refer: Credit risk [member]]	
ifrs-full	MaximumExpo MuiesTa titeditR	is MairiancialInst exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	rUmentsionWthic that best represents the maximum exposure to credit risk in relation to financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Maximum exposure to credit risk]	Misqløsune ntRequirementsInIFRS9/ IFRS 7 36 a
ifrs-full	MaximumExpo Muiesta fiteditR	sMaxFinancial exposure to credit risk of financial assets designated as measured at fair value through profit or loss	maximum exposure to the credit risk of financial assets designated as measured	disclosure: IFRS 7 9 a

ifrs-full	MaximumExpo Suie StatiteditR			disclosure:
		exposure to	maximum	IFRS 7 9 a –
		credit risk	exposure to	Expiry date
		of loans or	the credit risk of loans or	2021-01-01
		receivables	receivables.	
			[Refer:	
			Loans and	
			receivables;	
			Credit risk	
			[member];	
			Maximum	
			exposure to	
			credit risk]	
ifrs-full	MaximumExpo Suie StatiteditR			
		exposure	that best	IFRS 17 131
		to credit	represents the	a – Effective
		risk that arises from	maximum	2021-01-01
		contracts	exposure at the end of	
		within scope	the reporting	
		of IFRS 17	period	
			to credit	
			risk that	
			arises from	
			contracts	
			within the	
			scope of	
			IFRS 17.	
			[Refer:	
			Credit risk	
			[member]]	
ifrs-full	MaximumExpo Muie StalnossFro	-		disclosure:
		exposure to loss from	that best	IFRS 7 42E c
		continuing	represents the entity's	
		involvement	maximum	
		in voivement	exposure to	
			loss from its	
			continuing	
			involvement	
			in	
			derecognised	
			financial	
			assets.	
ifrs-full	MaximumExpo 3uire3talno ssFro			disclosure:
		exposure to	that best	IFRS 12 29 c
		loss from	represents	
		interests in	the entity's	
		structured	maximum	
		entities	exposure to	

			loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	1	
ifrs-full	MaximumLimit® filnøs credit	ssets Of Struktarend Emities limit of losses of structured entities which entity is required to absorb before other parties	maximum limit of losses	IFRS 12 B26 d	BeforeOtherPartie
ifrs-full	MeasurementAxissis	Measurement	structured entities [member]] The axis	disclosure:	
iiis-iuii		[axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a	
ifrs-full	MeasurementBasestPro	opertyPlaM(AndFqripm) bases, property, plant and equipment	enffhe measurement bases used for determining the gross carrying amount for a class of property, plant and equipment. [Refer: Gross carrying amount [member];	disclosure: IAS 16 73 a	

				Property, plant and equipment]	
ifrs-full	MeasurementP	eXiatliAatjostmen	nt Measogenised For period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration	of Har ticular Asse amount of measurement period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration if the initial accounting for a business combination is incomplete. The measurement period is the period after the acquisition date during which the acquirer may adjust the provisional amounts recognised for a business combination. [Refer: Non- controlling interests; Business combinations [member]]	etdIsizIbilittiesNoncontrollingInterests IFRS 3 B67 a iii
ifrs-full	MediaProducti	oXExpedisen, debit	Media production expense	The amount of expense arising from media production.	common practice: IAS 1 112 c
ifrs-full	Merchandise	X instant, debit	Current merchandise	A classification of current	example: IAS 1 78 c, common

inventory practice: IAS representing 2 37 the amount of goods acquired for resale. [Refer: Inventories] ifrs-full MergerReserve X instant, Merger A component common credit of equity that practice: IAS reserve 1 55 may result in relation to a business combination outside the scope of IFRS 3. ifrs-full MergerReservelmember Merger This member common reserve stands for a practice: IAS [member] 1 108 component of equity that may result in relation to a business combination outside the scope of IFRS 3. ifrs-full MethodOfAssessmientOfExpectletleditIfossesTabresaxis example: assessment of a table IFRS 7 of expected defines the IG20B. credit losses relationship example: IFRS 7 35H, [axis] between the domain example: members or **IFRS 7 35I** categories in the table and the line items or concepts that complete the table. ifrs-full example: MethodOfAssessmenterfExpecteditfossesThember assessment stands for all IFRS 7 of expected methods of IG20B, credit losses assessment example: IFRS 7 35H, [member] of expected credit losses. example: Expected IFRS 7 35I credit losses are the weighted average of

				credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the "Method of assessment of expected credit losses" axis if no other member is used.	
ifrs-full	MethodOfDete	rtexit ingFairVal	Destingution ents of method of measuring fair value of instruments or interests	sOnEnterests description of the method of measuring the fair value of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f iv
ifrs-full	MethodsAndA	starthptionsUsed	IDPscpiptiogSen of methods and assumptions used in preparing sensitivity analysis	s The ityAnalysis description of methods and assumptions used when preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]	disclosure: IFRS 7 40 b

ifrs-full	MethodsOfGen erxits ionAxis	Methods of generation [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 38 118
ifrs-full	MethodsOfGen enætidnæv lember	Methods of generation [member]	This member stands for all methods of generation. It also represents the standard value for the "Methods of generation" axis if no other member is used.	disclosure: IAS 38 118
ifrs-full	MethodsOfTrantslationUsedTo	DetscripteSupp of methods of translation used to determine supplementary information	description of the method of translation used to	ndiantosure: IAS 21 57 c
ifrs-full	MethodsToDetetenineAmount	D DebarigtisIm Fai of methods to determine	r Val ueOfFinance description of the methods	idisticated and Financial Liabilities A

			amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	used to determine the amount of changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk, including an explanation of why the method is appropriate. [Refer: Credit risk [member]; Financial assets; Financial liabilities]	
ifrs-full	MethodsUsedI	nteraparingSens	tiblesy AptabasisR of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependence between risk variables	description of method, parameters and assumptions used in preparing a sensitivity analysis, such	p ies ies
ifrs-full	MethodsUsedT	aMisasureContr	alvisWittlisnSedp to measure contracts	e Ch@laRfs 17Axis of a table defines the	sdisclosure: IFRS 17 117 a – Effective

		of IFRS 17 [axis]	between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	MethodsUsedTon&eabureC	Contra MetMotMsnSed to measure contracts within scope of IFRS 17 [member]	eThis in State of the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the "Methods used to measure contracts within scope of IFRS 17. It also represents the standard value for the "Methods used to measure contracts within scope of IFRS 17" axis if no other member is used.	ndbissclosure: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	MethodsUsedT deAte asureF	Risk Methods used to measure risk	The description of the methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 b
ifrs-full	MethodUsedTo fexat ountFo	orInvettents		disclosure: IAS 27 16 c, disclosure: IAS 27 17 c

				Associates	
				[member]]	
ifrs-full	MethodUsedTo	⊅ fex⊄ ountForInv	estetation estimates and to account for investments in joint ventures	Ventures description of the method used to account for investments in joint ventures. [Refer: Joint ventures [member]]	disclosure: IAS 27 16 c, disclosure: IAS 27 17 c
ifrs-full			et state of the second second second second for investments in subsidiaries	description of the method used to account for investments in subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IAS 27 16 c, disclosure: IAS 27 17 c
ifrs-full	MethodUsedTo	• Dexte rmineSettl	eMethAdmosentF to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	of Preexisting Red description of the method used to determine the settlement amount for pre-existing relationships for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	Idi isohskip ÆorTransactionRecognised IFRS 3 B64 l iv
ifrs-full	MiningAssets	X instant, debit	Mining assets	The amount of assets related to	common practice: IAS 16 37

mining activities of the entity. ifrs-full This member MiningAssetsMacrealbacher Mining assets common stands for [member] practice: IAS mining 16 37 assets. [Refer: Mining assets] ifrs-full MiningProperty Member Mining This member common property stands for practice: IAS [member] property 1637 related to mining activities. ifrs-full MiningRights Marenberer Mining rights This member common [member] stands for practice: IAS rights related 38 119 to mining activities. ifrs-full Miscellaneous MiscellaneousAssetsAbstract assets [abstract] ifrs-full Miscellaneous Components Of Eddits close the stream is components of equity [abstract] ifrs-full Miscellaneous CurrentAssetsAbMiscellaneous current assets [abstract] ifrs-full MiscellaneousCurrentLiabilitiesMisserHaneous current liabilities [abstract] ifrs-full Miscellaneous Equity Abstract Miscellaneous equity [abstract] ifrs-full Miscellaneous Liabilities Abstractiscellaneous liabilities [abstract] ifrs-full Miscellaneous NoncurrentAsset Mibstrianeous non-current assets [abstract] ifrs-full Miscellaneous Noncurrent Liabi Miscellatraotus non-current

		liabilities [abstract]		
ifrs-full	MiscellaneousOtherComprehe	n MixdelloncoAs other comprehensive income [abstract]		
ifrs-full	Miscellaneous OXhdrtftpteonting debit	EMpisnsHaneous other operating expense	The amount of miscellaneous other operating expenses. [Refer: Other operating income (expense)]	common practice: IAS 1 112 c
ifrs-full	Miscellaneous OXhdrtopteonțing credit	n Xiosne llaneous other operating income	The amount of miscellaneous other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 112 c
ifrs-full	Miscellaneous OXhin Hantisions credit	Miscellaneous other provisions	The amount of miscellaneous other provisions. [Refer: Other provisions]	common practice: IAS 1 78 d
ifrs-full	MiscellaneousOtherProvisions	Abistcattaneous other provisions [abstract]		
ifrs-full	Miscellaneous Other Prervisions	Weisubeltaneous other provisions [member]	This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]	disclosure: IAS 37 84
ifrs-full	MiscellaneousOtherReservesN	Afiber llaneous other reserves [member]	This member stands for a component	common practice: IAS 1 108

of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]] ifrs-full Miscellaneous TimeBandsAbstr **Adi**scellaneous time bands [abstract] ifrs-full ModelUsedToMeasureInvestmentPloparityn The disclosure: IAS 40 75 a of whether explanation entity applied of whether fair value the entity model or applied the cost model fair value to measure model or the investment cost model property to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property] ifrs-full MortgagesMember Mortgages This member example: [member] stands for IFRS 7 a class of IG40B, financial example: assets that IFRS 76, represents example: IFRS 7 loans to finance the IG20B purchase of assets where the asset acts as collateral to secure the loan. ifrs-full MotorVehicles X instant, example: IAS Motor The amount debit vehicles of property, 16 37 f

				plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	MotorVehicles	Mænitær	Motor vehicles [member]	This member stands for a class of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 f
ifrs-full	Multiemployer	Dæfinb d Benefit	Pl Ansti 4ember employer defined benefit plans [member]	This member stands for defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit	disclosure: IAS 19 33 b, disclosure: IAS 19 34 b

levels are determined without regard to the identity of the entity that employs the employees. [Refer: Defined benefit plans [member]] ifrs-full MultiperiodExcesseExberingsMethodMeerbed This member example: IFRS 13 B11 excess stands for earnings a specific с method valuation technique [member] consistent with the income approach that involves analysing the excess earnings over periods of time, and is used to measure the fair value of some intangible assets. [Refer: Income approach [member]] ifrs-full The name of NameOfAcquireext Name of disclosure: acquiree the business IFRS 3 B64 a or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]] ifrs-full NameOfAssociatext Name of The name of disclosure: associate an associate. IAS 27 17 b

			[Refer: Associates [member]]	i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 21 a i
ifrs-full	NameOfEntity	ida Nathinofi cialSt entity whose consolidated financial statements have been produced for public use	atchneentsHeavEB the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]]	edisPtoslurædForPublicUse IAS 27 16 a
ifrs-full	NameOfGoverniumentAndNat	ureOutRelationshi government and nature of relationship with government		edisclosure: IAS 24 26 a
ifrs-full	NameOfJointOptexattion	Name of joint operation	The name of a joint operation. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a i
ifrs-full	NameOfJointVettetutre	Name of joint venture	The name of a joint venture. [Refer: Joint	disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i, disclosure:

IFRS 12 21 a ventures [member]] i ifrs-full NameOfMostSetextrParentEntitMarnetucfingPublidlyAsmilabfeFidesedeststatements IAS 24 13 most senior most senior parent entity parent entity producing producing publicly publicly available available financial financial statements statements. ifrs-full NameOfParentEtexity Name of The name of disclosure: parent entity the entity's IAS 1 138 c. disclosure: parent. [Refer: Parent IAS 24 13 [member]] ifrs-full NameOfReportingEntityOrOtherMeensOfIdentification e of disclosure: IAS 1 51 a reporting the reporting entity or other entity or other means of means of identification identification. ifrs-full NameOfSubsiditeext Name of The name of disclosure: subsidiary a subsidiary. IAS 27 17 b [Refer: i, disclosure: Subsidiaries IAS 27 16 b [member]] i. disclosure: IFRS 12 12 a, disclosure: IFRS 12 19B а ifrs-full NameOfUltimateRarentOfGrouName of The name of disclosure: ultimate the ultimate IAS 1 138 c, parent of controlling disclosure: party of the IAS 24 13 group group. ifrs-full NamesOfEmplotestsAndEmplotestofsCoveFede names disclosure: employers of employers IAS 26 36 a and employee and employee groups groups covered in covered retirement benefit plans. ifrs-full NatureOfFinandia MassetsTransforeschiptingPerildeWhichDoNotQuadisfyleorDerecognition of nature of description IFRS 7 42D a transferred of the nature financial of transferred assets that financial assets that are not derecognised are not derecognised

			in their entirety	in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	
ifrs-full	NatureOfRisksAa		of nature of risks and rewards of ownership to which entity is exposed	description of the nature of the risks and rewards of ownership of transferred financial assets that are not derecognised in their entirety to which the entity is exposed. [Refer: Financial assets]	aidisEkopased IFRS 7 42D b
ifrs-full	NetAmountArisi	img Fibern Insura	nveContractsMe arising from insurance contracts [member]	eThismember stands for the net amount arising from insurance contracts. It also represents the standard value for the "Amounts arising from insurance contracts" axis if no other member is used. [Refer: Types of insurance	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01

				contracts [member]]	
ifra full	Not A mounta Ea	Wanthantin a Da	Nintafian adlattar		
ifrs-full		credit	for pay- floating (receive- fixed) interest rate swaps for which net cash flows are exchanged	of contractual undiscounted cash flows in relation to net amounts for pay-floating (receive- fixed) interest rate swaps for which net cash flows are exchanged. [Refer: Swap contract [member]]	rðxhinghNetCashFlowsAreExchanged IFRS 7 B11D c
ifrs-full	NetAssetsLiab	i N i es stant, debit	Assets (liabilities)	The amount of assets less the amount of liabilities.	common practice: IAS 1 112 c, example: IFRS 1 IG63
ifrs-full	NetAssetsLiab	ilitiesAbstract	Net assets (liabilities) [abstract]		
ifrs-full	NetAssetValue	Mænibær	Net asset value [member]	This member stands for a valuation technique that compares the value of assets and liabilities.	example: IFRS 13 IE63, example: IFRS 13 93 d
ifrs-full	NetCurrentAss	etsLiabilitiesAt	sNaccurrent assets (liabilities) [abstract]		
ifrs-full	NetDebt	X instant, credit	Net debt	The amount of net debt of the entity.	common practice: IAS 1 112 c
ifrs-full	NetDeferredTa	x X sneta nt, debit	Net deferred tax assets	The amount of deferred tax assets net of deferred tax liabilities, when the absolute	common practice: IAS 12 81 g i

deferred tax assets is greater than the absolute amount of deferred tax liabilities [Refer: Deferred tax liabilities]ifrs-fullNetDeferredTaxAssetsAndLia AssetsAndLiabilities [abstract]Mitick/Mesteadet tax assets and liabilities [abstract]The amount of deferred tax liabilities [abstract]ifrs-fullNetDeferredTaxXinistinity creditNet deferred tax assets and liabilities [abstract]The amount of deferred tax liabilities [abstract]ifrs-fullNetDeferredTaxXinistinity creditNet deferred tax liabilities is greater than the absolute amount of deferred tax liabilities is greater than the absolute amount of deferred tax liabilities]Common practice: IAS 12 81 g iifrs-fullNetDefinedBenasisLiabilityAss Mextefined (asset) [axis]The axis of a table deferred tax liabilities]ifrs-fullNetDefinedBenasisLiabilityAss endered tax liabilityThe axis of a table deferred tax liabilities is greater than the absolute amount of deferred tax liabilityifrs-fullNetDefinedBenasisLiabilityAss endered tax inabilitiesThe axis of a table deferred tax liabilityifrs-fullNetDefinedBenasisLiabilityAss endered that complete the table and the table.The axis or concepts that complete the table.	ifrs-full	INELDETINEdBei	n eneumiæm lityAs	s et M cicibbe d benefit	This member stands for the	disclosure: IAS 19 140 a
ifrs-full NetDeferredTaxAssetsAndLia Nitick/tostract ifrs-full NetDeferredTaxAssetsAndLia Nitick/tostract ifrs-full NetDeferredTaxAssetsAndLia Net deferred tax liabilities [abstract] common practice: 1AS ifrs-full NetDeferredTaxXiinistitics Net deferred tax liabilities [abstract] common practice: 1AS ifrs-full NetDeferredTaxXiinistitics Net deferred tax liabilities [abstract] common practice: 1AS ifrs-full NetDeferredTaxXiinistitics Net deferred tax assets, net of deferred tax liabilities is greater than the absolute amount of deferred tax assets, net of deferred tax assets, net of tax liabilities is greater than the absolute amount of deferred tax assets, liabilities is greater than the absolute amount of deferred tax assets, liabilities is greater than the absolute amount of deferred tax assets; Deferred tax				benefit liability (asset) [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 19 140 a
ifrs-full NetDeferredTaxAssetsAndLiabNittickef@stredct tax assets			credit	[abstract] Net deferred tax liabilities	of deferred tax liabilities net of deferred tax assets, when the absolute amount of deferred tax liabilities is greater than the absolute amount of deferred tax assets. [Refer: Deferred tax assets; Deferred tax	practice: IAS 12 81 g i
	ifrs-full	NetDeferredTa	xAssetsAndLia	tax assets	tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax	

			liability (asset) [member]	net defined benefit liability (asset). It also represents the standard value for the "Net defined benefit liability (asset)" axis if no other member is used. [Refer: Net defined benefit liability (asset)]	
ifrs-full	NetEarnedPren	nXuthuration, credit	Net earned premium	The amount of premiums earned on insurance contracts net of reinsurance premiums. [Refer: Types of insurance contracts [member]]	common practice: IAS 1 85
ifrs-full	NetFinancialAs	s šetis Stubije , ct To C debit	PfkettfingFicifiorc assets subject to offsetting, enforceable master netting arrangements or similar agreements	eacher Affaster Net remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial assets, from the net amount of financial assets subject to offsetting or subject to an enforceable	tidigeAorangementsOrSimilarAgreem IFRS 7 13C e

				master netting arrangement or similar agreement presented in the statement of financial position.	
ifrs-full	NetFinancialAs	3setsSubjectToC	DrivettingFicialrc assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		ttingArrangementsOrSimilarAgreem
ifrs-full		s šétisístiknje ,ctToC debit	PreatifingErifd rc assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	amount of financial assets that are	tt dige4osang ementsOrSimilarAgreem IFRS 7 13C c
ifrs-full	NetFinancialAs	setsSubjectToC	Presenting fractional formation of the sector of the secto	eableMasterNet	ttingArrangementsOrSimilarAgreem
ifrs-full		a & ilit sta6 tµbject credit	TNEff seatingE nf liabilities subject to	fö rbeabhuMnt ster remaining after	NestingAurangementsOrSimilarAgre

			offsetting, enforceable master netting arrangements or similar agreements	deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial liabilities, from the net amount of financial liabilities subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position.	
ifrs-full	NetFinancialLi	abilitiesSubject	NetffsettingHand liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	forceableMaster	NettingArrangementsOrSimilarAgre
ifrs-full	NetFinancialLi	a &ilitistaßt ubject credit	INOUT Section get and liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	amount of financial liabilities that are subject	NiestilogsAurangementsOrSimilarAgre

			the statement of financial position. [Refer: Financial liabilities]		
ifrs-full	NetFinancialLiabilitiesSubject	INOUTFiscation gelf in fliabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		NettingArranger	nentsOrSimilarAgre
ifrs-full	NetForeignExcline and the second seco	Net foreign exchange gain	The net gain arising from foreign exchange differences. [Refer: Foreign exchange gain (loss)]	common practice: IAS 21 52 a	
ifrs-full	NetForeignExc hangeration , debit	Net foreign exchange loss	The net loss arising from foreign exchange differences. [Refer: Foreign exchange gain (loss)]	common practice: IAS 21 52 a	
ifrs-full	NetInvestment iX FinataretLease debit	Net investment in finance lease	The gross investment in the finance lease discounted at the interest rate implicit in the lease. Finance lease is a lease that transfers substantially all the risks and rewards	disclosure: IFRS 16 94	

incidental to ownership of an underlying asset. Gross investment in the finance lease is the sum of: (a) the lease payments receivable by a lessor under a finance lease; and (b) any unguaranteed residual value accruing to the lessor. Interest rate implicit in the lease is the rate of interest that causes the present value of (a) the lease payments and (b) the unguaranteed residual value to equal to the sum of (i) the fair value of the underlying asset and (ii) the initial direct costs of the lessor. ifrs-full NetLiabilitiesOrAcssettsForRem alicinization in the set of the set or assets for stands for the IFRS 17 100 net liabilities a – Effective remaining or assets for 2021-01-01 coverage excluding the remaining loss coverage component component, [member] excluding any loss component. A liability

ifrs-full	NetMovement	In YDeffirmted iTaxA credit	nNsingFromReg movement in deferred tax arising from regulatory	for remaining coverage is an entity's obligation to investigate and pay valid claims under existing insurance contracts for insured events that have not yet occurred (ie the obligation that relates to the unexpired portion of the coverage period). [Refer: Insurance contracts [member]; Loss component [member]] ultherytDefintral/ of the net movement in deferred tax arising from	AdisolostBalancesRelatedToProfitOrI IFRS 14 24, disclosure: IFRS 14 B12 b
			deferral account	regulatory deferral	
			balances related to	account balances	
			profit or loss	related to profit or	
				loss. [Refer: Deferred tax asset	
				associated	
				regulatory deferral	
				account balances;	
				Deferred	
				tax liability associated	

				deferral account balances; Profit (loss)]	
ifrs-full	NetMovement	In OthuraRiog ulato credit	iy Deferral Acco movement in other regulatory deferral account balances related to profit or loss	UiittBalanocetRe of the net movement in regulatory deferral account balances related to profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Net movement in regulatory deferral account balances related to profit or loss]	aterdifio@nofitOrLoss practice: IFRS 14 IE5, common practice: IFRS 14 25
ifrs-full	NetMovement	nRegulatoryDe	feralAccountBa movement in regulatory deferral account balances related to other comprehensive income [abstract]	alancesRelatedT	oOtherComprehensiveIncomeAbstr
ifrs-full	NetMovement	In R dgnataitom yDe credit	ferent AccountBa movement in regulatory deferral account balances related to profit or loss	al Einc esRedate dT of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral	dfrsolöttürk:oss IFRS 14 23, disclosure: IFRS 14 35

			account balances [member]; Profit (loss)]	
NetMovementInl		ferealAccountBa movement in regulatory deferral account balances related to profit or loss [abstract]	1ancesRelatedT	oProfitOrLossAbstract
	credit	movement in regulatory deferral account balances related to profit or loss and net movement in related	a line estRelatedT of the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Net	TaltsolötürE:ossAndNetMovementInF IFRS 14 24, disclosure: IFRS 14 B12 a
NetMovementInl		ferentlAccountBa movement in regulatory deferral account balances related to	alancesRelatedT	oProfitOrLossAndNetMovementInF
	NetMovementIn c	NetMovementInRegulatoryDef	NetMovementInRegulatoryDe WetMovementInRegulatoryDe NetMovementInRegulatoryDe WetMovementInRegulatoryDe NetMovementInRegulatoryDe WetMovementInRegulatoryDe NetMovementInRegulatoryDe WetMovementInRegulatoryDe NetMovementInRegulatoryDe WetMovementInRegulatoryDe NetMovementInRegulatoryDe WetMovementInRegulatoryDe NetMovementInRegulatoryDe WetmathaccountBabaaaa NetMovementInRegulatoryDe WetmathaccountBabaaa NetMovementInRegulatoryDe WetmathaccountBabaaa <td>NetMovementInRegulatoryDeNetal AccountBalancesRelatedT movement in regulatory deferral account balances related to profit or loss [abstract]NetMovementinRegulatoryDePreil AccountBalEincesRelatedT movement in regulatory deferral accountNetMovementinRegulatoryDePreil AccountBalEincesRelatedT movement in regulatory deferral accountNetMovementinRegulationyDeof the net movement in regulatory account deferral accountNetMovementinRegulationyDeof the net movement in regulatory account deferral balances related to profit or loss and net movement in related deferred taxNetMovementinRegulatoryDeReferred taxRefer: Net movement in regulatory deferral account balancesmovement in regulatory deferral account balances related to profit or loss; NetNetMovementInRegulatoryDePreil AccountBalancesRelatedT movement in regulatory deferral account balances related to profit or loss;NetMovementInRegulatoryDePreil AccountBalancesRelatedT movement in regulatory deferral account balancesNetMovementInRegulatoryDePreil AccountBalancesRelatedT movement in regulatory deferral account balances</td>	NetMovementInRegulatoryDeNetal AccountBalancesRelatedT movement in regulatory deferral account balances related to profit or loss [abstract]NetMovementinRegulatoryDePreil AccountBalEincesRelatedT movement in regulatory deferral accountNetMovementinRegulatoryDePreil AccountBalEincesRelatedT movement in regulatory deferral accountNetMovementinRegulationyDeof the net movement in regulatory account deferral accountNetMovementinRegulationyDeof the net movement in regulatory account deferral balances related to profit or loss and net movement in related deferred taxNetMovementinRegulatoryDeReferred taxRefer: Net movement in regulatory deferral account balancesmovement in regulatory deferral account balances related to profit or loss; NetNetMovementInRegulatoryDePreil AccountBalancesRelatedT movement in regulatory deferral account balances related to profit or loss;NetMovementInRegulatoryDePreil AccountBalancesRelatedT movement in regulatory deferral account balancesNetMovementInRegulatoryDePreil AccountBalancesRelatedT movement in regulatory deferral account balances

			profit or loss and net movement in related deferred tax [abstract]		
ifrs-full	NetMovementI	n Rdgnalaitom yDe credit	feralAccountB movement in regulatory deferral account balances related to profit or loss, attributable to non- controlling interests	aläncessRelated of the net movement in regulatory deferral account balances related to profit or loss that is attributable to non- controlling interests. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Non- controlling interests]	ั ฬารงใช้ฒา £ossAttributableToNoncor IFRS 14 B25
ifrs-full	NetMovementI	n Rdgnååkom yDe credit	ferent Account B movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	alähe æsRedattedT of the net movement in regulatory deferral account balances related to profit or loss that are directly associated with a discontinued operation. [Refer: Net movement in regulatory deferral account balances	ั งมีรถไข้£ Or£:ossDirectlyAssociatedWi IFRS 14 25

ifrs-full Ne	etworkInfrast	nnætunlæðví ember	Network infrastructure [member]	related to profit or loss; Discontinued operations [member]] This member stands for a class of property, plant and	common practice: IAS 16 37
				equipment representing network infrastructure. [Refer: Property, plant and equipment]	
ifrs-full Ne	ewIFRSsAxis	saxis	New IFRSs [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 8 30 b
ifrs-full No	ewIFRSsMen	n her mber	New IFRSs [member]	This member stands for IFRSs that have been issued but are not yet effective. It also represents the standard value for the "New IFRSs" axis if no other member is used. [Refer: IFRSs [member]]	disclosure: IAS 8 30 b
ifrs-full Ne	ewLiabilities	Xondungteotl, iabi credit	i Ness Recognise liabilities, contingent	d ThBashoessC or recognised for new	ndoination practice: IFRS 3 B67 c

liabilities contingent recognised liabilities in business recognised combination in a business combination. [Refer: Contingent liabilities recognised in business combination] ifrs-full NewProvisions OxthemPationisionsNew The amount common credit provisions, practice: IAS recognised other for new other 37 84 b provisions provisions. [Refer: Other provisions] ifrs-full NineYearsBeforenceptoentingYeanMembears This member disclosure: IFRS 17 130 before stands for reporting year a year that – Effective 2021-01-01 [member] ended nine vears before the end of the reporting year. ifrs-full The nominal NominalAmounXOXEXedpsitagInstNuminal disclosure: amount of IFRS 7 23B amount of a, disclosure: hedging a hedging instrument instrument. IFRS 7 24A d [Refer: Hedging instruments [member]] ifrs-full NominalAmounXOffstadgingInstNumentaInHedgligeRedationshipsiEoWshicerAmendmentsForInterest amount of amount of IFRS 7.24H e the hedging hedging instruments instruments in hedging in hedging relationships relationships to which to which amendments the entity is for interest applying the rate exceptions benchmark in the scope reform are of the applied amendments for interest rate benchmark reform. [Refer:

ifrs-full	NominalOrPrin ApialsAantountO	principal amount of financial instrument on	or principal amount of a financial instrument on discontinuation of its measurement at fair value through profit or loss, because a credit derivative	tidisation@eMeasurementAtFairValue IFRS 7 24G c
ifrs-full	NonadjustingE vænit sAfterRepo	r Nog PeriodAxis adjusting events after reporting period [axis]		disclosure: IAS 10 21
ifrs-full	NonadjustingEwenetsilvæmber	Non- adjusting events after reporting period [member]	This member stands for events that occur between the end of the	disclosure: IAS 10 21

ifrs-full	NoncashAssets	Denlatædf forDis debit	stition teast for we assets declared for distribution to owners before financial statements authorised for issue	reporting period and the date when the financial statements are authorised for issue and are indicative of conditions that arose after the reporting period. It also represents the standard value for the "Non- adjusting events after reporting period" axis if no other member is used.	refizedStastermentsAuthorisedForIssue IFRIC 17 17 b
				the reporting period but before the financial statements are authorised for	
ifrs-full	NoncashAssets	Deinlatædf forDis debit	s îNontias lfoOwn assets declared for	the reporting period but before the financial statements are authorised for issue.	u diakStatem entsAuthorisedForIssueA IFRIC 17 17 c

				period but before the financial statements are authorised for issue. [Refer: At fair value [member]; Non-cash assets declared for distribution to owners before financial statements authorised for issue]	
ifrs-full	NoncashAssets				ightBySuretractOrCustomToSellOrR
		debit	assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	of non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.	IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	Noncontrolling	IXtenstahtAcqui credit	inverteecognised controlling interest in acquiree recognised at acquisition date	ATAequisitionDa of non- controlling interest in the acquiree recognised at the acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the	atësclosure: IFRS 3 B64 o i

				acquisition date. [Refer: Business combinations [member]]	
ifrs-full	Noncontrolling	credit	Non- controlling interests	The amount of equity in a subsidiary not attributable, directly or indirectly, to a parent. [Refer: Subsidiaries [member]]	disclosure: IAS 1 54 q, disclosure: IFRS 10 22, disclosure: IFRS 12 12 f
ifrs-full	Noncontrolling	Jimkenrelses Memb	eNon- controlling interests [member]	This member stands for equity in a subsidiary not attributable, directly or indirectly, to the parent.	disclosure: IAS 1 106
ifrs-full	NoncurrentAco	rixiedistanotme debit	Non-current accrued income	The amount of non- current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	NoncurrentAd	v ¾næs tant, credit	Non-current advances received	The non- current amount of payments received for goods or services to be provided in the future. [Refer: Advances received]	common practice: IAS 1 55
ifrs-full	NoncurrentAss	e X sinstant, debit	Non-current assets	The amount of assets that do not meet the definition of current assets. [Refer:	disclosure: IAS 1 66, disclosure: IFRS 12 B12 b ii, example: IFRS 12 B10 b

			Current assets]	
ifrs-full	NoncurrentAssetsAbstract	Non-current assets [abstract]		
ifrs-full	NoncurrentAssense heber or Sa	le Nkombær rrent assets held for sale [member]	This member stands for non-current assets that are available for immediate sale in their present condition, subject only to terms that are usual and customary for sales of such assets, and for which sale is highly probable. [Refer: Non- current assets]	example: IFRS 13 IE60, example: IFRS 13 94, common practice: IFRS 5 38
ifrs-full	NoncurrentAsse XsOnsDaisp osal debit	GitNopsClassified assets or disposal groups classified as held for distribution to owners	of non- current assets or disposal groups classified	r itistiløsTne Owners IFRS 5 38, disclosure: IFRS 5 5A
ifrs-full	NoncurrentAsseXsOnsDisposal debit	GitNopsCilassified assets or disposal groups classified as held for sale	d A std endfoonst ale of non- current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as	disclosure: IFRS 5 38

			held for sale [member]]	
ifrs-full	NoncurrentAssetseOnDesposalG	ndons Classified	ATshikethd&iontScarle	Membern
		assets or disposal groups classified as held for sale [member]	stands for non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Non-current assets held for sale [member]]	practice: IAS 36 127
ifrs-full				Ohiscibkalde ForDistributionToOwners
		assets or disposal groups classified as held for sale or as held for distribution to owners	of non- current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Non- current assets or disposal groups classified as held for distribution to owners; Non- current assets or disposal groups classified as held for sale]	IAS 1 54 j
ifrs-full		NopsClassified assets or disposal groups classified as held for sale or as held for distribution	AsHeldForSale	OrAsHeldForDistributionToOwners

			to owners [abstract]		
ifrs-full		debit	assets other than financial instruments, deferred tax assets, post- employment benefit assets, and rights arising under insurance contracts	of non- current assets other than financial instruments, deferred tax assets, post- employment benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]]	AlisseltsParstemploymentBenefitAsset
ifrs-full		debit	A SOLACQUISITION assets recognised as of acquisition date	recognised	common practice: IFRS 3 B64 i
ifrs-full	NoncurrentBio	læginatænssets debit	Non-current biological assets	The amount of non- current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f
ifrs-full	NoncurrentBio	l oginabé rssetsM	endomercurrent biological	This member stands for non-current	common practice: IAS 41 50

			assets [member]	biological assets. [Refer: Biological assets]	
ifrs-full	NoncurrentCor	tXatutstassetts debit	Non-current contract assets	The amount of non- current contract assets. [Refer: Contract assets]	disclosure: IFRS 15 105
ifrs-full	NoncurrentCor	tKaintEtiahti,lities credit	Non-current contract liabilities	The amount of non- current contract liabilities. [Refer: Contract liabilities]	disclosure: IFRS 15 105
ifrs-full	NoncurrentDet	o tKnististame ntsIss credit	u dd n- current debt instruments issued	The amount of non- current debt instruments issued. [Refer: Debt instruments issued]	common practice: IAS 1 55
ifrs-full	NoncurrentDep	oðsittsFtaonn Custo credit	Nors -current deposits from customers	The amount of non- current deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 55
ifrs-full	NoncurrentDer	iXatinsetFiithancia debit	Nonetsurrent derivative financial assets	The amount of non- current derivative financial assets. [Refer: Derivative financial assets]	common practice: IAS 1 55
ifrs-full	NoncurrentDer	iXatinselinin,ancia credit	INabilitiesent derivative financial liabilities	The amount of non- current derivative financial liabilities.	common practice: IAS 1 55

ifrs-full	NoncurrentDiv	iðæindsfPanytgbles credit	Non-current dividend payables	[Refer: Derivative financial liabilities] The amount of non- current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	NoncurrentExc	iðæilinstæntyables credit	Non-current excise tax payables	The amount of non- current excise tax payables. [Refer: Excise tax payables]	common practice: IAS 1 78
ifrs-full	NoncurrentFin	a Xcirlstant ,Recei debit	Vablescurrent finance lease receivables	The amount of non- current finance lease receivables. [Refer: Finance lease receivables]	common practice: IAS 1 55
ifrs-full	NoncurrentFin	aXcinkAassacts debit	Non-current financial assets	The amount of non- current financial assets. [Refer: Financial assets]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFin	aXciakAassetsAtA debit	NontisedCost financial assets at amortised cost	The amount of non- current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 8 f
ifrs-full	NoncurrentFin	a¥icinkAasstetsAtF debit	andrahun Ten oug financial assets at fair value	hOthenCompress of non- current financial	n dissikæłunæ ome IFRS 7 8 h

through other | assets at comprehensive fair value income through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income] ifrs-full NoncurrentFinancialAssetsAtFaildvalueTenoughOtherComprehensiveIncomeAbstract financial assets at fair value through other comprehensive income [abstract] ifrs-full NoncurrentFinaXciakAssietsAtFaildvakueTenroughThrofitOnIntss disclosure: IFRS 78 a debit financial of nonassets at fair current value through financial profit or loss assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss] ifrs-full NoncurrentFinancialAssetsAtFandvakueTenroughProfitOrLossAbstract financial assets at fair value through profit or loss [abstract] ifrs-full NoncurrentFinaXciakAsstetsAtFailovakueFentoughthrefitQulutssClassificehAsHeldForTrading debit financial of nonpractice: assets at fair current IAS 1 55. value through financial disclosure: IFRS 7 8 a profit or loss, assets that classified are measured Expiry date as held for at fair value 2021-01-01 through trading profit or loss and that are classified

				as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	NoncurrentFin	a XcinkAass etsAtF debit	akovakuerTent oug financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Hho fittonintssI of non- current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	Defisightated Jpon Initial Recognition IFRS 7 8 a
ifrs-full	NoncurrentFin	a xcinktass tetsAtF debit	akovahuerTent oug financial assets at fair value through profit or loss, mandatorily measured at fair value	Hhre fittentintssM of non- current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily	Idisdatonilg Measured At Fair Value IFRS 7 8 a

				measured at fair value]	
ifrs-full	NoncurrentFina	a ixcinistassi etsAtF debit	aktiviate feature financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments		VatissolosadAsSuchInAccordanceWithF IFRS 7 8 a – Effective 2021-01-01
ifrs-full	NoncurrentFin	a XcialsAasse tsAtF debit	awdyakuerTen oug financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	hilheofittenintssM of non- current financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities. [Refer: Financial assets at fair value through profit or loss, measured as such in	defissilos dAesSuchInAccordanceWithI IFRS 7 8 a – Effective 2021-01-01

			accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	NoncurrentFina¥ cink4ass ţts debit	financial assets available-for- sale	The amount of non- current financial assets available-for- sale. [Refer: Financial assets available- for-sale; Non-current financial assets]	disclosure: IFRS 7 8 d – Expiry date 2021-01-01
ifrs-full	NoncurrentFinaXcinkAassets			
	debit	financial assets measured at fair value through other comprehensive income	of non- current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]	
ifrs-full	NoncurrentFina¥cinktaabili credit	ties Non-current financial liabilities	The amount of non- current financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFinaXcinHtanbili credit	ties Atomartised Co financial liabilities at amortised cost	of non- current financial liabilities	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f –

measured at Expiry date amortised 2021-01-01 cost. [Refer: Financial liabilities at amortised cost] ifrs-full NoncurrentFinaAcialstanbilitiesAtonicVatentThroElgehBnoofitftrLostisclosure: IFRS 78 e credit financial of nonliabilities at current fair value financial through profit liabilities or loss measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss] ifrs-full NoncurrentFinancialLiabilities AtonicVates Through ProfitOrLoss Abstract financial liabilities at fair value through profit or loss [abstract] ifrs-full NoncurrentFinaXcialstanbilities AtonicVaten ThroElgeh RnooittotrLosticdassumed As HeldForTrading credit financial of non-IFRS 78 e current liabilities at fair value financial through liabilities at profit or loss, fair value classified through profit as held for or loss that meet the trading definition of held for trading. [Refer: Noncurrent financial liabilities at fair value through profit or loss] ifrs-full NoncurrentFinaXcialstaabilitiesAt5aicVateefThroTigh RnooitfurLossiDelsignatedUponInitialRecognitio credit financial of non-IFRS 78 e liabilities at current

			fair value through profit or loss, designated upon initial recognition or subsequently	financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	NoncurrentGov	/ðrin seant Grants credit	Non-current government grants	The amount of non- current government grants recognised on the statement of financial position as deferred income. [Refer: Government [member]; Deferred income; Government grants]	common practice: IAS 1 55
ifrs-full	NoncurrentHel	d X oinatamiţyInve debit	SNOBATSTREAT held-to- maturity investments	The amount of non- current held- to-maturity investments. [Refer: Held- to-maturity investments]	disclosure: IFRS 7 8 b – Expiry date 2021-01-01
ifrs-full	NoncurrentInte	rXstPratyanble credit	Non-current interest payable	The amount of non- current	common practice: IAS 1 112 c

interest payable. [Refer: Interest payable] ifrs-full NoncurrentInterXstRstaeityable Non-current The amount common debit interest of nonpractice: IAS receivable current 1 112 c interest receivable. [Refer: Interest receivable] ifrs-full NoncurrentInveXtonstant, Non-current The amount disclosure: debit inventories of non-IAS 1 54 g current inventories. [Refer: Inventories] ifrs-full NoncurrentInventoriesArisingFNomExtractiveActivitiesAbstract inventories arising from extractive activities [abstract] NoncurrentInvestmestesInEquit Mostreuments DesignatureAntRair Maised Survergh Other ComprehensiveI ifrs-full IFRS 78h debit of noninvestments in equity current investments instruments designated in equity at fair value instruments through other that the comprehensive entity has designated income at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income] ifrs-full NoncurrentInvestmestas@therThatomvestentntsAdcountedForUsingForgantyMethod practice: IAS debit investments of non-1 55 other than current

			investments accounted for using equity method	investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Non- current assets; Investments other than investments accounted for using equity method]	
ifrs-full	NoncurrentLea	s & Liinsträhnties credit	Non- current lease liabilities	The amount of non- current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	NoncurrentLea	sxPireștaytpents debit	Non- current lease prepayments	The amount of non- current prepayments for leases. [Refer: Non- current prepayments]	common practice: IAS 1 55
ifrs-full	NoncurrentLiat	o Nitiest ant, credit	Non-current liabilities	The amount of liabilities that do not meet the definition of current liabilities. [Refer: Current liabilities]	disclosure: IAS 1 69, disclosure: IFRS 12 B12 b iv, example: IFRS 12 B10 b
ifrs-full	NoncurrentLiab	oilitiesAbstract	Non-current liabilities [abstract]		
ifrs-full	NoncurrentLiat	NitiestRet;ognis credit	edArsOfiArcquisi liabilities recognised as	ti DhDattc ount recognised as of the acquisition	common practice: IFRS 3 B64 i

of acquisition | date for non-current date liabilities assumed in a business combination. [Refer: **Business** combinations [member]] ifrs-full NoncurrentLoan X Amst Bretceivab Reson-current The amount disclosure: IFRS 7 8 c debit loans and of nonreceivables current Expiry date loans and 2021-01-01 receivables. [Refer: Loans and receivables] ifrs-full NoncurrentNon&ashstanetsPledgediAsGurlenteralFbeWimichiTtransdeseebsasRightByContractOrCustor debit non-cash of non-IFRS 9 3.2.23 a, disclosure: assets current IAS 39 37 a pledged as non-cash collateral collateral - Expiry date for which assets (such 2021-01-01 transferee as debt has right by or equity contract or instruments) custom to sell provided to a transferee, or repledge collateral for which the transferee has the right by contract or custom to sell or repledge the collateral. ifrs-full NoncurrentOre Stoickstakets Non-current Α common debit ore stockpiles classification practice: IAS of non-2 37 current inventory representing the amount of ore

stockpiles. [Refer: Inventories] ifrs-full NoncurrentPayaXlesstant, Trade and The amount disclosure: IAS 1 54 k credit other nonof noncurrent current trade payables payables

				and non- current other payables. [Refer: Other non-current payables; Non- current trade payables]	
ifrs-full	NoncurrentPay	ablesAbstract	Trade and other non- current payables [abstract]		
ifrs-full	NoncurrentPay	aðlinsstani ^g urcha credit	sNOffErtengynt payables for purchase of energy	The amount of non- current payables for the purchase of energy. [Refer: Payables for purchase of energy]	common practice: IAS 1 78
ifrs-full	NoncurrentPay	a &lesstanP ,urcha credit	sNOfNonrcenten payables for purchase of non-current assets	Assetsmount of non- current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]	common practice: IAS 1 78
ifrs-full	NoncurrentPay	a Xlits()anSt ocialS credit	evorityAnchfax payables on social security and taxes other than income tax	SOuthenToham(Inc of non- current payables on social security and taxes other than incomes tax. [Refer:	o meiliar on practice: IAS 1 78

			than income tax]	
ifrs-full	NoncurrentPayaXimsftaRtelate credit	dPaintiecurrent payables to related parties	The amount of non- current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	common practice: IAS 1 78
ifrs-full	NoncurrentPaya&linsstaftradeS credit	Suppliers current trade payables	The non- current amount of payment due to suppliers for goods and services used in the entity's business. [Refer: Trade payables]	common practice: IAS 1 78
ifrs-full	NoncurrentPortiXniOsflatomcurr credit	ention of portion of non-current bonds issued	The non- current portion of non-current bonds issued. [Refer: Bonds issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfNoncurr	entBorcowingsB portion of non-current borrowings, by type [abstract]	yTypeAbstract	
ifrs-full	NoncurrentPortXinOsflatomcurr credit	entionecurecitalF portion of non-current commercial papers issued	appresimation of current portion of non-current commercial paper issued. [Refer: Commercial papers issued]	common practice: IAS 1 112 c

ifrs-full	NoncurrentPorti	Windsftaliothcurre	n NonanuRrene ive	d he non-	common
		credit	portion of non- current loans received	current portion of non- current loans received. [Refer: Loans received]	practice: IAS 1 112 c
ifrs-full	NoncurrentPorti	XniOxftXiotncurre credit	ntNotestAndDel portion of non-current notes and debentures issued	diftenestssued current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPorti	ໝໍາ່ເປັນໃໝ່ໝຸດurre credit	ntSecoredEntnk portion of non-current secured bank loans received	LTbhnsRoreeived current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPorti	XiriOsfDaloog.curre credit	ntonscurnentBa portion of non-current unsecured bank loans received	nkhoanosReceive current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]	edommon practice: IAS 1 112 c
ifrs-full	NoncurrentPorti	XxinOxflOmbberNor credit	NorentBrentown portion of other non- current borrowings	-	common practice: IAS 1 112 c

ifrs-full	NoncurrentPrepXyimstatst, debit	Non-current prepayments	The amount of non- current prepayments. [Refer: Prepayments]	example: IAS 1 78 b
ifrs-full	NoncurrentPrepXyinstatstAr debit	ndNoNcurremtrenetry prepayments and non- current accrued income	edIncomeunt of non- current prepayments and non- current accrued income. [Refer: Prepayments; Accrued income]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPrepaymentsAr	ndNoNcurteentreet	edIncomeAbstra	act
		prepayments and non- current accrued income [abstract]		
ifrs-full	NoncurrentProgXainstang,A debit	ssetsNon-current programming assets	The amount of non- current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	NoncurrentProv X süonstant, credit	Non-current provisions	The amount of non- current provisions. [Refer: Provisions]	disclosure: IAS 1 54 1
ifrs-full	NoncurrentProvisionsAbst	ract Non-current provisions [abstract]		
ifrs-full	NoncurrentProv Xsiionssäint ,E credit	EmployonRancents provisions for employee benefits	The amount of non- current provisions for employee benefits. [Refer: Provisions	disclosure: IAS 1 78 d

for employee benefits] ifrs-full NoncurrentReceXvinbsteent, The amount Trade and disclosure: other non-IAS 1 54 h, debit of nondisclosure: current current trade receivables receivables IAS 1 78 b and noncurrent other receivables. [Refer: Noncurrent trade receivables; Other noncurrent receivables] ifrs-full NoncurrentReceivablesAbstractfrade and other noncurrent receivables [abstract] ifrs-full NoncurrentReceXvinbsteesDueFronNAsssocriates The amount common debit receivables of nonpractice: IAS due from current 178b associates receivables due from associates. [Refer: Associates [member]] ifrs-full NoncurrentReceXvirbstes1DueFrontNbrintWentures The amount common debit receivables of nonpractice: IAS 178 b due from current joint ventures receivables due from joint ventures. [Refer: Joint ventures [member]] ifrs-full NoncurrentReceXvirlstestDueFronNRelatedPartiesThe amount example: IAS 1 78 b receivables debit of nondue from current

related parties

receivables due from related parties. [Refer: Related parties [member]]

ifrs-full	NoncurrentRec		ohtoraetsiWethtCu		disclosure:
		debit	receivables from contracts with customers	of non- current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	IFRS 15 105
ifrs-full	NoncurrentRec	eXvirbslæstftromR debit	eNtalOtiPropertion receivables from rental of properties	eThe amount of non- current receivables from rental of properties. [Refer: Receivables from rental of properties]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	exvinstestftromSa debit	aNOIfProperties receivables from sale of properties	The amount of non- current receivables from sale of properties. [Refer: Receivables from sale of properties]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	eXvintstæstftrom Ta debit	A West Orthur Tentan I receivables from taxes other than income tax	nEhmaffaount of non- current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	ognissedutetşsetsE debit	DefimedBaneafitP net defined benefit asset	lathe amount of non- current net defined benefit asset. [Refer: Net	common practice: IAS 1 55

defined benefit asset] ifrs-full NoncurrentRecogninseditiabilitiesDefenereBenefiFPlaamount common net defined credit of nonpractice: IAS benefit 1 55 current net liability defined benefit liability. [Refer: Net defined benefit liability] ifrs-full example: IAS NoncurrentRefuXdssBtanvision Non-current The amount credit refunds of non-37 Example 4 Refunds provision current provision policy. for refunds. example: IAS [Refer: 37 87 Refunds provision] ifrs-full NoncurrentRestActestGathAndCashFcqurrententsThe amount common debit restricted of nonpractice: IAS cash and cash current 1 55 equivalents restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents] ifrs-full NoncurrentReteXtionsPantables Non-current The amount common practice: IAS credit retention of non-1 78 payables current retention payables. [Refer: Retention payables] example: IAS ifrs-full NoncurrentTrad&Riestanables Non-The amount 1 78 b debit current trade of nonreceivables current trade receivables. [Refer: Trade receivables] ifrs-full Noncurrent ValuXAidsted Tax Pay abbes current The amount common credit value added of nonpractice: IAS tax payables current value 1 78 added tax payables. [Refer: Value

				added tax payables]		
ifrs-full	NoncurrentVal	uXAidstaahTaxRed debit	c eivabbee rrent value added tax receivables	The amount of non- current value added tax receivables. [Refer: Value added tax receivables]	common practice: IAS 1 78 b	
ifrs-full	Nonderivative	F Manstaht jabilit credit	ti Ndun discounte derivative financial liabilities, undiscounted cash flows	dClassafilouust of contractual undiscounted cash flows in relation to non- derivative financial liabilities.	disclosure: IFRS 7 39 a	
ifrs-full	Nonderivative	InXei ststænt ţConti credit	raveniabilitiesM derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	easured at fair value investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	adisƏlbsonghPro IFRS 4 39C a – Expiry date 2021-01-01	ofitOrLossApplyingL
ifrs-full	Nongovernmer	n tGeistben ersMei	n Ve n- government customers [member]	This member stands for non- government customers. [Refer: Government [member]]	example: IFRS 15 B89 c	
ifrs-full	NoninsuranceA	A StattsAcoupuiredE credit	3) Nonercising Rig insurance assets acquired by exercising rights to recoveries	Hthe Galler Converses of non- insurance assets acquired by exercising rights to recoveries.	Example: IFRS 4 IG22 h – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01	

ifrs-full	NonlifeInsuranceembteactsMe	enNoen-life	This member	common
		insurance contracts [member]	stands for non-life insurance contracts. [Refer: Types of insurance contracts [member]]	practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	NonrecurringFainWalbeMeasu	reNormtMember recurring fair value measurement [member]	This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position in particular circumstances. [Refer: IFRSs [member]]	disclosure: IFRS 13 93 a
ifrs-full	Nonsubscription Citeratation nRocredit	ev Noune subscription circulation revenue	The amount of circulation revenue that is not derived from subscriptions. [Refer: Revenue; Circulation revenue]	common practice: IAS 1 112 c
esef_cor	NotesAccountingPoliciesAnd	NhodestoryTags accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements		

ifrs-full	NotesAndDeberMuirestEsstjed credit	Notes and debentures issued	The amount of notes and debentures issued by the entity.	common practice: IAS 1 112 c
ifrs-full	NotInternallyG enerabæt Memb	eNot internally generated [member]	This member stands for items that have not been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	NotionalAmounX instant	Notional amount	The nominal or face amount of a financial instrument, used to calculate payments made on that instrument.	common practice: IAS 1 112 c
ifrs-full	NotLaterThanO meh/iba thMem	betot later than one month [member]	This member stands for a time band of not later than one month.	example: IFRS 7 B11 a, example: IFRS 7 B35 a, example: IFRS 7 IG31A
ifrs-full	NotLaterThanOmeYielaetMembe	rNot later than one year [member]	This member stands for a time band of not later than one year.	disclosure: IAS 1 61 a, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	NotLaterThanT hrenMen thsMe	nNotrlater than three months [member]	This member stands for a time band of not later than three months.	common practice: IAS 1 112 c, example: IFRS 7 IG28 a –

ifrs-full	NotMeasuredA	t uFazinVázk ueInSta	at fair value in statement of financial position but for which fair value is disclosed [member]	citili Robition bout stands for items not measured at fair value in the statement of financial position but for which fair value is disclosed. [Refer: At fair value [member]]	Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01 FdisMbiahEairVa IFRS 13 97	ılueIsDisclosedMem
ifrs-full	NumberAndAv	rerageNumberO	f Nmplæy eesAbs and average number of employees [abstract]	stract		
ifrs-full	NumberOfEmp)KyXX instant	Number of employees	The number of personnel employed by the entity at a date.	common practice: IAS 1 112 c	
ifrs-full	NumberOfInstr	า มักมัมไ รGranted duration	INSImabebasedPa instruments granted in share-based payment arrangement	yThentArrangen number of instruments granted in share-based payment arrangement.	newample: IFRS 2 IG23, example: IFRS 2 45 a	
ifrs-full	NumberOfInstr	∙₩n&iNsiØsInte re	estalssbedOfIssu instruments or interests issued or issuable	a The number of instruments or interests issued or issuable at acquisition date for equity interests of the acquirer transferred as consideration	disclosure: IFRS 3 B64 f iv	

			in a business combination.	
ifrs-full	NumberOfInstruknæderSotherEo	WityInbetruofients other equity instruments granted in share-based payment arrangement	Ghentadhber of other equity instruments (ie other than share options) granted in a share-based payment arrangement.	disclosure: IFRS 2 47 b, common practice: IFRS 2 45
ifrs-full	NumberOfLivin ğ Axix minktant	Number of living animals	The number of entity's living animals.	common practice: IAS 41 46 b i
ifrs-full	NumberOfOthe Æ&i¾týhstárıt n	eNtsFibercostable other equity instruments exercisable in share-based payment arrangement	If BhanebdserdPa of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement.	practice: IFRS 2 45
ifrs-full	NumberOfOthe ƾX tyInstrun duration	distantiation other equity instruments exercised or vested in share-based payment arrangement	r Wested In Seare of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.	basediffayymentArrangement practice: IFRS 2 45
ifrs-full	NumberOfOthe Æ ऑर्थ yInstrun duration	ditsExpiredInS other equity instruments expired in share-based payment arrangement	handbasedDeaym of other equity instruments (ie other than share options) expired in a share-based payment arrangement.	ertoAurrangement practice: IFRS 2 45
ifrs-full	NumberOfOthe Æ Æ Å Å tyInstrun duration	distanbefeatedIn other equity instruments	Shheebased@ayr of other equity	ncontAmrangement practice: IFRS 2 45

		forfeited in share-based payment arrangement	instruments (ie other than share options) forfeited in a share-based payment arrangement.	
ifrs-full	NumberOfOtheÆ&Xxiyihssantm	exiteObservation other equity instruments outstanding in share-based payment arrangement	glifishanæbbsædP of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement.	açonentorrangement practice: IFRS 2 45
ifrs-full	NumberOfOthe PAt CipantsOf duration	NatirebraentBen of other participants of retirement benefit plan	effittel anumber of other participants in a retirement benefit plan.	disclosure: IAS 26 36 b
ifrs-full	NumberOfOutstXnXiXgBstanetO	pNunsber of share options outstanding in share-based payment arrangement	The number of share options outstanding in a share-based payment arrangement.	disclosure: IFRS 2 45 d, disclosure: IFRS 2 45 b i, disclosure: IFRS 2 45 b vi
ifrs-full	NumberOfPartiðáp Xið sOfRetir duration	eNemBenofitPla participants of retirement benefit plan receiving benefits	if IRe ceivingBen number of participants in a retirement benefit plan receiving benefits.	efitsclosure: IAS 26 36 b
ifrs-full	NumberOfShar&OAtKonssfantc	Salutentershafeba share options exercisable in share-based payment arrangement	sadheayunachteArra of share options exercisable in a share-based payment arrangement.	adjæðoæntre: IFRS 2 45 b vii
ifrs-full	NumberOfShar&OXXKonsExerc duration	soldInSharefbase share options exercised in share-based payment arrangement	dPlaymentAerran of share options exercised in a share-based	g tisodos ure: IFRS 2 45 b iv

				payment arrangement.	
ifrs-full	NumberOfSharða di	O¥t¥onsExpire uration	AnSilare ba sedI share options expired in share-based payment arrangement	After contrAbrange of share options expired in a share-based payment arrangement.	e ntisn tosure: IFRS 2 45 b v
ifrs-full	NumberOfSharða di	O XtX onsForfei luration	edinSharebased share options forfeited in share-based payment arrangement	IP Any memb A serang of share options forfeited in a share-based payment arrangement.	g dinseht sure: IFRS 2 45 b iii
ifrs-full	NumberOfShare X di	O¥t¥onsGrante uration	MnSilanebasedl share options granted in share-based payment arrangement	TypenenttAbearn ge of share options granted in a share-based payment arrangement.	e disal osure: IFRS 2 45 b ii
ifrs-full	NumberOfShares	handshorised	Number of shares authorised	The number of shares authorised.	disclosure: IAS 1 79 a i
ifrs-full	NumberOfShares	hanned	Number of shares issued	The number of shares issued by the entity.	common practice: IAS 1 106 d
ifrs-full	NumberOfShares	sIssuedAbstra	cNumber of shares issued [abstract]		
ifrs-full	NumberOfShares	slææedAndFu	llyPailder of shares issued and fully paid	The number of shares issued by the entity, for which full payment has been received.	disclosure: IAS 1 79 a ii
ifrs-full	NumberOfShares	klæredButNo	FullyPaidof shares issued but not fully paid	The number of shares issued by the entity, for which full payment	disclosure: IAS 1 79 a ii

has not been received. ifrs-full NumberOfSharestanding Number The number disclosure:

			of shares outstanding	of shares that have been authorised and issued, reduced by treasury shares held. [Refer: Treasury shares]	IAS 1 79 a iv
ifrs-full	OccupancyExp	existuration, debit	Occupancy expense	The amount of expense arising from occupancy services received by the entity.	common practice: IAS 1 85
ifrs-full	OfficeEquipme	n X instant, debit	Office equipment	The amount of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]	example: IAS 16 37 h
ifrs-full	OfficeEquipme	e ntileftabeb er	Office equipment [member]	This member stands for a class of property, plant and equipment representing equipment used to support office functions, not specifically used in the production	example: IAS 16 37 h

process. [Refer: Property, plant and equipment] ifrs-full OilAndGasAsseXs instant, Oil and gas The amount common debit assets of assets practice: IAS related to the 1637 exploration, evaluation, development or production of oil and gas. ifrs-full OilAndGasAssetsevfebraber Oil and This member common stands for practice: IAS gas assets 1637 [member] oil and gas assets. [Refer: Oil and gas assets] ifrs-full OnDemandMennbernber On demand This member common stands for an [member] practice: IAS on demand 1 112 c time band. ifrs-full OnerousContractscrobeingentLiabilityMember This member example: IAS contracts stands for a 37 88 contingent contingent liability liability for [member] onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Contingent liabilities [member]]

ifrs-full	OnerousContra ex	is Anstaisi on redit	Onerous contracts provision	The amount of provision for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Other provisions]	example: IAS 37 66
ifrs-full	OnerousContract	sProvisionAb	sontracts contracts provision [abstract]		
ifrs-full	OnerousContract	xPmbrei isionMe	Moberous contracts provision [member]	This member stands for a provision for onerous contracts. [Refer: Onerous contracts provision]	example: IAS 37 66
ifrs-full	OneYearBefore R	a qnobt ing Yearl	Armabyer ar before reporting year [member]	This member stands for a year that ended one year before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	OperatingExpent d	éduration, ebit	Operating expense	The amount of all operating expenses.	common practice: IAS 1 85
ifrs-full	OperatingExpent d	kedfixrahindnin,gC ebit	othensalng expense	The amount of operating expense	common practice: IAS 1 85

			excluding cost of sales	excluding the cost of sales. [Refer: Cost of sales]	
ifrs-full	OperatingLeas	e Y n chura tion, credit	Operating lease income	The amount of operating lease income. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.	disclosure: IFRS 16 90 b
ifrs-full	OperatingSegn	nemetsi Möternber	Operating segments [member]	This member stands for operating segments. An operating segment is a component of an entity: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity); (b) whose operating results are regularly reviewed by the entity's chief operating	disclosure: IFRS 8 28

			decision maker to make decisions about resources to be allocated to the segment and assess its performance; and (c) for which discrete financial information is available. [Refer: Revenue]	
ifrs-full	OptionContractMember	Option contract [member]	This member stands for a derivative financial instrument that gives the holder the right, but not the obligation, to purchase or sell an underlying asset for a specified price determined in advance. [Refer: Derivatives [member]]	common practice: IAS 1 112 c
ifrs-full	OptionPricing	Option pricing model [member]	This member stands for a specific valuation technique consistent with the income approach that involves analysing future	example: IFRS 13 B11 b, example: IFRS 13 IE63

				amounts with option pricing models, such as the Black- Scholes- Merton formula or a binominal model (ie a lattice model), that incorporate present value techniques and reflect both the time value and intrinsic value of an option. [Refer: Income approach [member]]	
ifrs-full	OrdinaryShare	s Member	Ordinary shares [member]	This member stands for equity instruments that are subordinate to all other classes of equity instruments. It also represents the standard value for the "Classes of ordinary shares" axis if no other member is used.	common practice: IAS 1 79 a, disclosure: IAS 33 66
ifrs-full	OriginalAssets	Befiorstanansfer debit	Original assets before transfer	The amount of the original assets before transfer for transferred assets that the entity continues to recognise to	disclosure: IFRS 7 42D f

				the extent of its continuing involvement.	
ifrs-full	OtherAdjustme	et Xsdftorrationn çash debit	Itother adjustments for non-cash items	Adjustments for non- cash items to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]	common practice: IAS 7 20 b
ifrs-full	OtherAdjustme	t Xsdfwraððíðni chCa debit	a Confistences AreIn adjustments for which cash effects are investing or financing cash flow	vAstjngtOrdFittrant to reconcile profit (loss) to net cash flow from (used in) operating activities for which cash effects are investing or financing cash flow, that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]	cingfilmshrFlow practice: IAS 7 20 c
ifrs-full	OtherAdjustme	nXsTionReticonpeile debit	RodfietLoss adjustments to reconcile profit (loss)	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity	disclosure: IAS 7 20

does not separately disclose in the same statement or note. [Refer: Adjustments to reconcile profit (loss)] ifrs-full OtherAssets X instant, Other assets The amount common debit of assets that practice: IAS the entity 1 55 does not separately disclose in the same statement or note. ifrs-full OtherAssetsAmXuintsfanttributedIthEair3sceluseOfPlananssetst common practice: IAS debit amount other types contributed to 19 142 of assets not fair value of separately plan assets disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] ifrs-full OtherAssetsMe**mber**ber Other assets This member example: [member] stands for IFRS 16 53 assets that the entity does not separately disclose in the same statement or note. OtherBorrowing instant, ifrs-full Other The amount common practice: IAS credit borrowings of borrowings 1 112 c that the entity does not separately disclose in the same statement or

note. [Refer: Borrowings] ifrs-full OtherCashAnd CashEtquiyalentsOther cash The amount common debit and cash of cash practice: IAS equivalents 745 and cash equivalents that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents] ifrs-full OtherCashPaym&ndsFatimOperaOtheA ctishties The cash example: IAS 7 14 credit payments outflow for operating from operating activities that activities the entity does not separately disclose in the same statement or note. ifrs-full OtherCashPaymEntsTatAcquireEquityCasDebtInSthemasthsOfOtherEmpliesEASsifiedAsInvestingAct credit payments outflow 716 c to acquire to acquire equity or debt equity or debt instruments instruments of other of other entities, entities classified (other than as investing payments activities for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities. ifrs-full OtherCashPay menta Tat Acquire to the stath Joint Ventures Classified Analyte State Activities credit payments outflow 7 16 c to acquire to acquire

			interests in joint ventures, classified as investing activities	interests in joint ventures (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]	
ifrs-full	OtherCashReco	eiðstdEirotiv@pera debit	ththe tixities receipts from operating activities	The cash inflow from operating activities that the entity does not separately disclose in the same statement or note.	example: IAS 7 14
ifrs-full	OtherCashReco	eiðstdfirotinfsales(debit	Offfquitga9hDeb receipts from sales of equity or debt instruments of other entities, classified as investing activities	IfiktrumstrutsOff inflow from sales of equity or debt instruments of other entities (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities.	D ebxeurFiplietides(CS lassifiedAsInvestingA 7 16 d

ifrs-full	OtherCashRecei ptdErotingal	es OtIthterextsh nJoi		
	debit	receipts from sales of interests in joint ventures, classified as investing activities	inflow from sales of interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]	7 16 d
ifrs-full	OtherComponerXst fatifation	edTathenenseInco		common
	debit	components of deferred tax expense (income)	amount of components of deferred tax expense or income that the entity does not separately disclose in the same statement or note. [Refer: Deferred tax expense (income)]	practice: IAS 12 80
ifrs-full	OtherComprehexsiverInticom credit	e Other comprehensive income	The amount of income and expense (including reclassification adjustments) that is not recognised in profit or loss as required or permitted by IFRSs.	disclosure: IAS 1 106 d ii, disclosure: IAS 1 81A b, disclosure: IAS 1 91 a, disclosure: IFRS 12 B12 b viii

[Refer: IFRSs [member]] ifrs-full OtherComprehensiveIncomeAbStulaet comprehensive income [abstract] ifrs-full OtherComprehexistivarenticomeAttilbuetableToNonEberaroldingInterastsmon credit comprehensive of other practice: IAS income. comprehensive 1 85 attributable income attributable to noncontrolling to noncontrolling interests interests. [Refer: Noncontrolling interests; Other comprehensive income] ifrs-full OtherComprehexisiveIntimmeAttithetableToOwiTersOnfRarent common comprehensive of other credit practice: IAS income. comprehensive 1 85 attributable income to owners of attributable to parent owners of the parent. ifrs-full OtherComprehexisiveInticomeBeOtheFax The amount disclosure: credit comprehensive of other IAS 1 91 b income, comprehensive before tax income. before tax. [Refer: Other comprehensive income] ifrs-full OtherComprehexsitve Interme BeOtheFax Application Offerentary Adjocher Intermeters credit comprehensive of other IFRS 4 35D income. comprehensive b – Effective before tax, on first income. application application of before tax, IFRS 9 of overlay related to the approach application of the overlay approach. [Refer: Other comprehensive income] ifrs-full OtherComprehensiveIncomeBeOtheFaxApplicationOfOverlayApproachAbstract comprehensive income,

ifrs-full	OtherCompreh	e X siiwa IntixonneB credit	before tax, application of overlay approach [abstract] eOtheFaxAvailal comprehensive income, before tax, available-for- sale financial assets	IAS 1 91 b – Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherCompreh	eXsitvæhticomeB credit	eOutheFaxCashFl comprehensive income, before tax, cash flow hedges	IAS 1 7
ifrs-full	OtherCompreh	eXsidvæhtixonneB credit	ettheFaxChange comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	i tiankialire abilityAttributableToCha IAS 1 7, disclosure: IAS 1 91 b

comprehensive income, before tax; Credit risk [member]] ifrs-full OtherComprehexsioneration Betthe Fax Change The alue Officere gincloseney Basis Spreads credit comprehensive of other IAS 17, income, comprehensive disclosure: IAS 1 91 b before tax, income. change in before tax. value of related to foreign change in currency value of basis spreads foreign currency basis spreads. [Refer: Other comprehensive income, before tax] ifrs-full OtherCompreheXsiverInticomeBeOutheFaxChangeIFiNealureOtherorwalidEllesmentsOfForwardContracts credit comprehensive of other IAS 17. income. comprehensive disclosure: before tax, income. IAS 1 91 b change in before tax, value of related to forward change in elements value of forward of forward contracts elements of forward contracts. [Refer: Other comprehensive income. before tax] OtherComprehexsiteration BeOtheFaxChangeIFile augustiftime Visic Region ifrs-full comprehensive of other credit IAS 17, income, comprehensive disclosure: before tax, income, IAS 1 91 b change in before tax, value of related to time value of change in options value of time value of options. [Refer: Other comprehensive income, before tax]

<i>Status: This is the original version (as it was originally adopted).</i>

ifrs-full	OtherCompreh	eXsdvælaticomeB	e Outhe Fax Exchar	gelle i aferceunces C	al salaslation
		credit	comprehensive income, before tax, exchange differences on translation	of other comprehensive income, before tax, related to exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]	IAS 1 7
ifrs-full	OtherCompreh	eXsilvæInticomeBe credit	comprehensive income, before tax, finance	of other comprehensive income, before tax,	2021-01-01, disclosure:
			income (expenses) from reinsurance contracts held excluded from profit or loss	related to finance income (expenses) from reinsurance contracts held. [Refer:	IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01, disclosure:
				Insurance finance income (expenses); Reinsurance contracts held [member]]	IFRS 17 82 – Effective 2021-01-01
ifrs-full	OtherCompreh	eXsitvæhticomeB credit	etotheTaxFinance comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	of other comprehensive income, before tax, related to financial assets measured	IAS 1 91 b, disclosure: IFRS 7 20 a viii

				Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	OtherComprehex	(solver laticome Be	• Outhe Fax Gains I	ofshestfromhtve	stimentoslunequityInstruments
		redit	comprehensive income, before tax, gains (losses) from investments in equity instruments		IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a vii
ifrs-full	OtherComprehex	ísidvælaticom eBe	•OutheFraxGainsL	ofshestOmotherdgir	glissinsmentsThatHedgeInvestments
	cr		before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	of other comprehensive income, before tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other	IAS 1 7, disclosure: IAS 1 91 b

				comprehensive income. [Refer: Other comprehensive income,	
				before tax]	
ifrs-full	OtherCompreh	eXsilvæhtimmeB credit	etathefaxGainsL comprehensive income, before tax, gains		sdischesntsOfDefinedBenefitPlans IAS 1 91 b, disclosure: IAS 1 7
			(losses) on remeasurement of defined benefit plans	related sto gains (losses) on remeasurement	ts
				of defined benefit plans, which comprise	
				actuarial gains and losses; the return on	
				plan assets, excluding amounts included in	
				net interest on the net defined benefit	
				liability (asset); and any change in the effect	
				of the asset ceiling, excluding amounts	
				included in net interest on the net	
				defined benefit liability (asset).	
				[Refer: Other comprehensive income,	
				before tax; Defined benefit plans	

[member]; Plan assets [member]; Net defined benefit liability (asset)] ifrs-full OtherComprehexsitvæhtimmeBeOutheFaxGainsLossesOmRentaluadisolosure: credit comprehensive of other IAS 1 91 b. comprehensive disclosure: income. before income. **IAS 17** tax, gains before tax, (losses) on related to gains (losses) revaluation in relation to changes in the revaluation surplus. [Refer: Other comprehensive income, before tax; Revaluation surplus] ifrs-full OtherComprehexistvarhummeBeOtheFaxHedgesOfhetathoustmentistolloourignOperations IAS 39 102 credit comprehensive of other comprehensive a, disclosure: income, IAS 1 91 b, before tax, income, hedges of net before tax, disclosure: investments related to IFRS 9 6.5.13 in foreign hedges of net а operations investments in foreign operations. [Refer: Other comprehensive income, before tax] ifrs-full OtherComprehexsity and the Contract and credit comprehensive of other IAS 17income, comprehensive Effective 2021-01-01, before tax, income, insurance before tax, disclosure: finance related to IAS 1 91 b insurance - Effective income 2021-01-01, (expenses) finance from disclosure: income insurance (expenses) IFRS 17 90 from – Effective contracts issued insurance 2021-01-01

			excluded from profit or loss that will be reclassified to profit or loss	contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	OtherCompreh				ndelisations and the second seco
		credit	comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	comprehensive income, before tax, related to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued	IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	OtherCompreh	eXsilvælnticomeB			attisyldsfire:alAccountBalancesRelate
		credit	comprehensive income, before tax, net movement in regulatory deferral account balances related to	comprehensive income,	IFRS 14 22 b

			items that will be reclassified to profit or loss	balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	OtherComprehe		eOtheFaxNetMo comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		atoryDeferralAccountBalancesRelate
ifrs-full		credit	etotheFaxNetMo comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	of other comprehensive income,	

				Other	
				comprehensive income]	
ifrs-full	OtherCompreh	e Xsilvæhtixo meN credit	ecomprehensive income, net of tax, application of overlay approach		IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	OtherCompreh	ensiveIncomeN	eccolfenxApplica comprehensive		ApproachAbstract
			income, net of tax, application of overlay approach [abstract]		
ifrs-full	OtherCompreh	eXsökurInticomeN credit	etomenaxAvailab comprehensive		a diAcskests re: IAS 1 91 a –
			income, net of tax, available-for- sale financial assets	comprehensive income, net of tax, related to available-for- sale financial assets. [Refer: Financial assets available-for- sale; Other comprehensive income]	Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherCompreh	eXsdvæhnicompeN credit	ecometaxCashFlo comprehensive	of other	disclosure: IAS 1 91 a,
			income, net of tax, cash flow hedges	comprehensive income, net of tax, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other	disclosure: IAS 1 7

				comprehensive income]	
ifrs-full		credit	comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	of other comprehensive income, net of tax, related to changes in the fair value of financial liabilities attributable to the changes in the credit risk of those liabilities. [Refer: Other comprehensive income; Credit risk [member]; Financial liabilities]	IAS 1 91 a
ifrs-full	OtherCompreh	h eXsdvæhtiæn neN credit	etomean comprehensive income, net of tax, change in value of foreign currency basis spreads		IAS 1 91 a
ifrs-full	OtherCompred	h eNsdvæhti ænneN credit	etoMTaxChange comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	of other comprehensive	ghi©almanœyBasisSpreadsThatHedge IFRS 7 24E c

				comprehensive income]	
ifrs-full	OtherCompreh	h eXsilvæhtio mpeN credit	etoMeaxChange comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	of other comprehensive	
ifrs-full	OtherCompreh	heXsikurInticomeN credit	etoments comprehensive income, net of tax, change in value of forward elements of forward contracts	of other comprehensive	IAS 1 91 a
ifrs-full	OtherCompreh	h eXsilvæhtiom eN credit	etome, net comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time- period related hedged items	of other comprehensive income, net of tax, related to change in value of forward elements of forward	

ifrs-full	OtherCompreh				adite losnes ts OfForward Contracts The
		credit	comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge transaction related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherCompret	- Vailur htimme)	T-Altrey Chonge		Vaikadostap:tions
1110-1011	oulocompion	credit	comprehensive income, net of tax, change in value of time value of options		IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	OtherCompret		La Change	-	VaikedOstOptionsThatHedgeTimeperi
		credit	comprehensive income, net of tax, change in value of time value of options that hedge time- period related hedged items	of other comprehensive income, net of tax, related to change in value of time value of options that hedge time- period related hedged items. [Refer: Other comprehensive income]	IFRS 7 24E b
ifrs-full	OtherCompreh	n eXsidvæbnizon meN credit	COMFaxChange comprehensive income, net of tax, change in value of time value		VaikedOxtOp tionsThatHedgeTransacti IFRS 7 24E b

		of optionsin value ofthat hedgetime valuetransactionof optionsrelatedthat hedgehedged itemstransactionrelatedhedged items.[Refer: Othercomprehensiveincome]
ifrs-full	OtherCompreheXsdvæh	ammeNeOOMFaxExchangEDifferencesOnfisculssation
	credit	comprehensive income, net of tax, exchange differences on translation
ifrs-full	OtherCompreheWadarbe	wmeNeOOMFaxFinanceIfibermetexpensesfisolosRefensuranceContractsHeldE
1115-1u11	credit	ani, encection of the relation
ifrs-full	OtherCompreheXsdvæla credit	comprehensive income, net of tax, financial Thesets Ment sure of other income, net of tax, income, net of tax, related to financialIAS 1 7, disclosure: IAS 1 91 a

		measured at fair value through other incomeassets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]
ifrs-full		ammeNeOOMFaxGainsLoFfasEmonulatvestdiscutsfuEquityInstruments
	credit	comprehensive of other IAS 1 7,
		income, net comprehensive disclosure: of tax, gains income, IAS 1 91 a
		of tax, gains income, IAS 1 91 a (losses) from net of tax,
		investments related to
		in equity gains (losses)
		instruments from changes
		in the fair
		value of
		investments in equity
		instruments
		that the
		entity has
		designated
		at fair value
		through other comprehensive
		income.
		[Refer: Other
		comprehensive
		income]
ifrs-full		ameNeOOMFaxGainsLoFfæsOmHedgingdissetasmæntsThatHedgeInvestments
	credit	comprehensive of other IAS 1 7,
		income, net comprehensive disclosure: of tax, gains income, IAS 1 91 a
		of tax, gains income, IAS 1 91 a (losses) on net of tax,
		hedging related to
		instruments gains (losses)
		that hedge on hedging
		investments instruments
		in equity that hedge instruments
		instruments investments in equity
		In equity

			instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]
ifrs-full	credit	comprehensive income, net of tax, gains (losses) on remeasurement of defined benefit plans	comprehensivedisclosure:income, netIAS 1 7of tax, related

				income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)]	
ifrs-full	OtherComprehe	KsilvæhnicomeNe	Mitax GainsL	The som Rentalua	timelosure:
		credit	comprehensive income, net of tax, gains (losses) on revaluation		IAS 1 91 a, disclosure: IAS 1 7
ifrs-full	OtherComprehe	NsilverbrimmeNe	effitifian y Hedges	(TFR-beampertmen	ntsisteFormerignOperations
	c	credit	comprehensive income, net of tax, hedges of net investments in foreign operations	of other comprehensive income, net of tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a
ifrs-full		credit	eOMTaxInsuran comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts		ndEschesissesFromInsuranceContracts IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 90

			issued excluded from profit or loss that will be reclassified to profit or loss	contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	– Effective 2021-01-01
ifrs-full	OtherCompreh	eXsövælaticomeN	e OMT axInsuran	cEhenamceInton	elFschesusesFromInsuranceContracts
		credit	comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss		IAS 17-
ifrs-full	OtherCompreh		Milton Viat Mar		tdin Defarmal A accunt Palances Palata
111 S-1U 11	OtherCompren	credit	comprehensive		t disdDesfere alAccountBalancesRelate IFRS 14 22
			income, net of tax, net movement in regulatory deferral account balances related to items that	comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that	

			profit or loss	is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	OtherCompreh				toryDeferralAccountBalancesRelate
			comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
ifrs-full	OtherCompreh				atdisdDesferealAccountBalancesRelate
		credit	comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss		IFRS 14 22

comprehensive income] ifrs-full OtherComprehexsitvernicomeThatWeitBeReclassiliedifuRnotfitOcbossBerforeTax credit comprehensive of other practice: income comprehensive IAS 1 IG6, that will be income common reclassified to that will be practice: IAS profit or loss, reclassified to 182A before tax profit or loss, before tax. [Refer: Other comprehensive income] ifrs-full OtherComprehexsiverIntermeThatWeilBeReclassifiedifmRnotfitOekanspletOfTax credit comprehensive of other IAS 1 IG6, income comprehensive example: IAS that will be income 182A reclassified to that will be profit or loss, reclassified to net of tax profit or loss, net of tax. [Refer: Other comprehensive income] ifrs-full OtherComprehexsitverbaixmeThatWetINotBeRedlassifiedThtProfitCombossBeforeTax credit comprehensive of other practice: income that comprehensive IAS 1 IG6, will not be income that common reclassified to will not be practice: IAS profit or loss. reclassified to 1 82A before tax profit or loss, before tax. [Refer: Other comprehensive income] ifrs-full OtherComprehexsitverntommeThatWeitINotBeReallessiftueTroffitantplesNetOfTax credit comprehensive of other IAS 1 IG6, comprehensive example: IAS income that will not be income that 182A reclassified to will not be profit or loss, reclassified to net of tax profit or loss, net of tax. [Refer: Other comprehensive income] ifrs-full OtherContingentientbientiesMenOther This member example: IAS stands for 37 88 contingent liabilities contingent liabilities that [member]

				the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	
ifrs-full	OtherCurrentA	s¥etnstant, debit	Other current assets	The amount of current assets that the entity does not separately disclose in the same statement or note. [Refer: Current assets]	common practice: IAS 1 55
ifrs-full	OtherCurrentB	oXrowsingt,AndC credit	WithatRontion(O borrowings and current portion of other non- current borrowings	fOheenMoncurre of current other borrowings and the current portion of non- current other borrowings. [Refer: Other borrowings]	nt &nnow ings practice: IAS 1 112 c
ifrs-full	OtherCurrentF	i XinoistalaAt ssets debit	Other current financial assets	The amount of current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Current financial assets]	disclosure: IAS 1 54 d

ifrs-full	OtherCurrentF	in xanosaa htabiliti		The amount	disclosure:
		credit	financial liabilities	of current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities; Current financial liabilities]	IAS 1 54 m, disclosure: IFRS 12 B13 b
ifrs-full	OtherCurrentL	iðð ilitstæ nt, credit	Other current liabilities	The amount of current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Current liabilities]	common practice: IAS 1 55
ifrs-full	OtherCurrentN	oXifimstacitalAsso debit	eØther current non-financial assets	The amount of current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	common practice: IAS 1 55
ifrs-full	OtherCurrentN	oXifimstacitalLiab credit	i Otles r current non-financial liabilities	The amount of current non-financial liabilities that the entity does not separately disclose in the same statement	common practice: IAS 1 55

ifrs-full	OtherCurrentPa	a ğahlst ant, credit	Other current payables	or note. [Refer: Other financial liabilities] The amount of current payables that the entity does not separately disclose in the same statement or	common practice: IAS 1 55
ifrs-full	OtherCurrentR	Rexeinvaltalæs, debit	Other current receivables	note. The amount of current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherDebtInstr	ruXnimstsHte,ld debit	Other debt instruments held	The amount of debt instruments held by the entity that it does not separately disclose in the same statement or note. [Refer: Debt instruments held]	common practice: IAS 1 112 c
ifrs-full	OtherDecrease	s Xghnægaðe Diffe	eotherBetweenI decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	in the aggregate difference between the fair value at initial recognition and the transaction	a dRangh eitionAndAmountDetermine IFRS 7 IG14, example: IFRS 7 28 b

ifrs-full OtherDisposals OneAssbets Memb Other disposals of assets [member] assets that the entity does not separately disclose in	ifrs-full	OtherDifference	e XTio6tash AndC credit	aShiFaquivalents differences to cash and cash equivalents in statement of cash flows	entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] fistatementOfC of differences between cash and cash equivalents in the statement of cash flows and the statement of financial position that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]	asbifilows practice: IAS 7 45
the same	ifrs-full	OtherDisposals	s Onensbet sMemb	disposals of assets	stands for disposals of assets that the entity does not separately disclose in	

			statement or note.	
ifrs-full	OtherEmployee Exquenxti on debit	, Other employee expense	The amount of employee expenses that the entity does not separately disclose in the same statement or note.	common practice: IAS 19 5
ifrs-full	OtherEnvironmentRelated	ContingentLiabilit environment related contingent liability [member]	y Manisharember stands for an environment- related contingent liability that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	common practice: IAS 37 88
ifrs-full	OtherEnvironmentRelated	Prov iSithet /Iember environment related provision [member]	This member stands for an environment- related provision that the entity does not separately disclose in the same statement or note. [Refer: Other provisions [member]]	common practice: IAS 37 84
ifrs-full	OtherEquityInteXeistant, credit	Other equity interest	The amount of equity interest of an entity without share capital that the entity does not separately	example: IAS 1 78 e

				disclose in the same statement or note.	
ifrs-full	OtherEquityInt	eræstMernber	Other equity interest [member]	This member stands for equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.	disclosure: IAS 1 106
ifrs-full	OtherEquitySe	c metidsðrí ember	Other equity securities [member]	This member stands for equity instruments that the entity does not separately disclose in the same statement or note.	example: IFRS 13 IE60, example: IFRS 13 94
ifrs-full	OtherExpense	B XFdumcettiom , debit	Other expense, by function	The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the "function of expense" form for its analysis of expenses.	example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vii
ifrs-full	OtherExpense	BXNhtmtion, debit	Other expenses, by nature	The amount of expenses that the entity does not separately disclose in the same statement or	example: IAS 1 102, disclosure: IAS 1 99

note when the entity uses the "nature of expense" form for its analysis of expenses. [Refer: Expenses, by nature] ifrs-full OtherFeeAndConduisationExpensionExpension The amount common debit commission of fee and practice: IAS 1 112 c expense commission expense that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission expense] ifrs-full OtherFeeAndCommunicationInconfether fee and The amount common of fee and practice: IAS credit commission income commission 1 112 c income that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission income] ifrs-full OtherFinanceCoxtduration, Other finance The amount common debit of finance practice: IAS cost costs that the 1 112 c entity does not separately disclose in the same statement or note. [Refer: Finance costs]

ifrs-full	OtherFinanceIn&c cr	o the ration, redit	Other finance income	The amount of finance income that the entity does not separately disclose in the same statement or note. [Refer: Finance income]	common practice: IAS 1 112 c
ifrs-full	OtherFinanceIn&c	b chæ@tiøt n, redit	Other finance income (cost)	The amount of finance income or cost that the entity does not separately disclose in the same statement or note. [Refer: Finance income (cost)]	common practice: IAS 1 85
ifrs-full	OtherFinancial Ass de	ss æts tant, ebit	Other financial assets	The amount of financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	disclosure: IAS 1 54 d
ifrs-full	OtherFinancial IX	a bištins , redit	Other financial liabilities	The amount of financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Financial liabilities]	disclosure: IAS 1 54 m
ifrs-full	OtherGainsLoss er	sduration, redit	Other gains (losses)	The gains (losses) that	common practice:

the entity IAS 1 102, does not common separately practice: IAS disclose in 1 1 0 3 the same statement or note. ifrs-full OtherImpaired Amsetted Member Other This member example: IAS stands for impaired 36 127 assets impaired assets that the [member] entity does not separately disclose in the same statement or note. ifrs-full X duration, OtherIncome Other income The amount example: credit IAS 1 103, of operating income that example: the entity IAS 1 102, disclosure: does not separately IAS 26 35 b disclose in iv the same statement or note. ifrs-full OtherIncomeExXedueFliomSub sultarieskointlyC6herahledEntitiesAndAnsociates credit (expense) of income or practice: IAS from expense from 1 85 subsidiaries, subsidiaries, jointly jointly controlled controlled entities and entities and associates associates that the entity does not separately disclose in the same statement or note. [Refer: Associates [member]; Subsidiaries [member]] ifrs-full OtherIncreases AggregateDifferOntceBetweenFairNalineActasetia RecongulationAndAmountDetermine in the IFRS 7 IG14, increases, aggregate example: aggregate difference difference IFRS 7 28 b between between the

			fair value at initial recognition and transaction price yet to be recognised in profit or loss	fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
ifrs-full	OtherIndividua	l lý lhuratiten jalC credit	o Othen entsOfOt individually immaterial components of other comprehensive income, before tax	amount of individually immaterial components	

			income, before tax]	
ifra full	Other Individue IN the set in 10	The section of the se	_	in the second state
ifrs-full	OtherIndividual KyIhrratitem jalC credit	individually immaterial components of other comprehensive income, net of tax	amount of individually immaterial components	practice: IAS 1 85
ifrs-full	OtherInflowsOuXflduwsOuf6ash	(Dthinfinthy Eir	- Inthe Activition	dicalogura
1115-1u11	credit	(outflows) of cash, classified as financing activities	(outflows) of cash, classified as financing activities, that the entity does not separately disclose in the same statement or note.	IAS 7 21
ifrs-full	OtherInflowsOuXflduwaOuG,ash credit	COntraction Assisting (outflows) of cash, classified as investing activities		disclosure: IAS 7 21
ifrs-full	OtherInflowsOuXflduwaOuf6,ash debit	COMSRIFIENT ASSOR (outflows) of cash, classified as	e fatilog/s ctivities (outflows) of cash, classified as	sdisclosure: IAS 7 14

			operating activities	operating activities, that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherIntangible	e X sinsts ant, debit	Other intangible assets	The amount of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119
ifrs-full	OtherIntangible	e rhssatsðv lember	Other intangible assets [member]	This member stands for a class of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119
ifrs-full	OtherInventori	eX instant, debit	Other current inventories	The amount of inventory that the entity does not separately disclose in the same statement or note. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	OtherLiabilitie	sX instant, credit	Other liabilities	The amount of liabilities that the entity does not	common practice: IAS 1 55

separately disclose in the same statement or note. ifrs-full OtherLiabilitiesMndstansuranceOthetractsAndREinsuranceContexatsipseed credit liabilities of liabilities IFRS 4 IG22 under under - Expiry date 2021-01-01, insurance insurance contracts and contracts and example: reinsurance IFRS 4 37 b reinsurance contracts contracts – Expiry date 2021-01-01 issued issued that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued] ifrs-full OtherLongterm Redefation, Other The amount common debit long-term of long-term practice: IAS 19 158 employee employee benefits benefits other than postemployment benefits and termination benefits. Such benefits may include longterm paid absences, jubilee or other longservice benefits, long-term disability benefits, long-term profit-sharing and bonuses and longterm deferred

ifrs-full	OtherLongterm	Pérónvistaionth,s credit	Other non- current provisions	remuneration. [Refer: Employee benefits expense] The amount of non- current provisions other than provisions for employee benefits. [Refer: Non- current provisions]	disclosure: IAS 1 78 d
ifrs-full	OtherMaterial	AXtu¥aNaila\$\$8ntm	pOthesr material actuarial assumptions	Any other material assumption used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]	common practice: IAS 19 144
ifrs-full	OtherMaterial A	A ntennine hAssum	pOomsiMember material actuarial assumptions [member]	This member stands for material actuarial assumptions that the entity does not separately disclose in the same statement or note. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145

ifrs-full	OtherMaterialNXindrastatitemas debit	Other material non- cash items	The amount of material non-cash items other than depreciation and amortisation.	disclosure: IFRS 8 23 i, disclosure: IFRS 8 28 e
ifrs-full	OtherNoncurrenXAinsstant, debit	Other non- current assets	The amount of non- current assets that the entity does not separately disclose in the same statement or note. [Refer: Non-current assets]	common practice: IAS 1 55
ifrs-full	OtherNoncurrenXFiimstanialAs debit	setOther non- current financial assets	The amount of non- current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets]	disclosure: IAS 1 54 d
ifrs-full	OtherNoncurrenXFiimstaoitalLia credit	b iOttles r non- current financial liabilities	The amount of non- current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	disclosure: IAS 1 54 m, disclosure: IFRS 12 B13 c

ifrs-full	OtherNoncurre	credit	Other non- current liabilities	The amount of non- current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Non-current liabilities]	common practice: IAS 1 55
ifrs-full	OtherNoncurre	n XNostān t,ncial. debit	ASthtsr non- current non- financial assets	The amount of non- current non- financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	common practice: IAS 1 55
ifrs-full	OtherNoncurre	n XNostfänt anciall credit	Cathiliticsn- current non- financial liabilities	The amount of non- current non- financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	common practice: IAS 1 55
ifrs-full	OtherNoncurre	nXPinysatantes credit	Other non- current payables	The amount of non- current payables that the entity does not separately disclose in the same	common practice: IAS 1 55

				statement or note.	
ifrs-full	OtherNoncurre	nXRinstainables debit	Other non- current receivables	The amount of non- current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherNonfinan	cXa lAsssætt s, debit	Other non- financial assets	The amount of non- financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	common practice: IAS 1 55
ifrs-full	OtherNonfinan	cXalhstabnilities credit	Other non- financial liabilities	The amount of non- financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	common practice: IAS 1 55
ifrs-full	OtherOperating	g XichmatFan pens credit	eOther operating income (expense)	The amount of operating income (expense) that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 85
ifrs-full	OtherPayables	X instant, credit	Other payables	Amounts payable that the entity does not separately	common practice: IAS 1 55

disclose in the same statement or note. ifrs-full OtherPriceRisk Member Other price This member disclosure: risk [member] stands for IFRS 17 124 a type of – Effective market risk 2021-01-01, representing disclosure: the risk that IFRS 17 125 the fair value - Effective or future 2021-01-01, cash flows disclosure: of a financial IFRS 17 127 instrument - Effective will fluctuate 2021-01-01, because of disclosure: changes in **IFRS 17** market prices 128 a ii – (other than Effective those arising 2021-01-01, disclosure: from interest rate risk or IFRS 7 currency Defined terms risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or by factors affecting all similar financial instruments traded in the market. [Refer: Currency risk [member]; Interest rate risk [member]; Financial instruments, class [member]]

ifrs-full	OtherPropertyl		The amount	common	
		debit	property, plant and equipment	of property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	practice: IAS 16 37
ifrs-full	OtherPropertyl	P lanetAlox tEquip	m enther property, plant and equipment [member]	This member stands for a class of property, plant and equipment representing property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	OtherProvision	sX instant, credit	Other provisions	The amount of provisions other than provisions for employee benefits. [Refer: Provisions]	disclosure: IAS 1 78 d, disclosure: IAS 37 84 a
ifrs-full	OtherProvision	sAbstract	Other provisions [abstract]		
ifrs-full	OtherProvision	s ivænblæ r	Other provisions [member]	This member stands for provisions other than provisions	disclosure: IAS 37 84

				for employee benefits. It also represents the standard value for the "Classes of other provisions" axis if no other member is used. [Refer: Provisions]	
ifrs-full	OtherReceivab	lðs instant, debit	Other receivables	The amount receivable by the entity that it does not separately disclose in the same statement or note.	example: IAS 1 78 b
ifrs-full	OtherRegulato	r yDienfstenaul Acco credit	uttifiee dit Balance regulatory deferral account credit balances	éshe amount of regulatory deferral account credit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]	example: IFRS 14 IE5, example: IFRS 14 25
ifrs-full	OtherRegulato	r yDierktmat lAcco debit	u OttDeb itBalance regulatory deferral account debit balances	eThe amount of regulatory deferral account debit balances that the entity does not separately disclose in the same statement or note. [Refer:	example: IFRS 14 IE5, example: IFRS 14 25

ifrs-full	OtherRelatedP	a ntikersn Vaker mber	Other related parties [member]	Regulatory deferral account debit balances] This member stands for related parties that the entity does not separately disclose in the same statement or note. [Refer: Related parties [member]]	disclosure: IAS 24 19 g
ifrs-full	OtherReserves	X instant, credit	Other reserves	A component of equity representing reserves within equity, not including retained earnings. [Refer: Retained earnings]	example: IAS 1 78 e
ifrs-full	OtherReserves	Abstract	Other reserves [abstract]		
ifrs-full	OtherReserves	Mæntiær	Other reserves [member]	This member stands for a component of equity representing reserves within equity, not including retained earnings. It also represents the standard value for the "Reserves within equity" axis if no other member is used. [Refer:	disclosure: IAS 1 106, disclosure: IAS 1 79 b

				Retained earnings]	
ifrs-full	OtherRevenue	X duration, credit	Other revenue	The amount of revenue arising from sources that the entity does not separately disclose in the same statement or note. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	OtherReversals	Mf Htwatisio ns credit	Other reversals of provisions	The amount of reversals of provisions that the entity does not separately disclose in the same statement or note. [Refer: Provisions]	disclosure: IAS 1 98 g
ifrs-full	OtherShorttern	n Kndplæyiæ Bene debit	ff ûs her short-term employee benefits	The amount of expense from employee benefits (other than termination benefits), which are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services, that the entity does not separately disclose in	common practice: IAS 19 9

the same statement or note. [Refer: Employee benefits expense] ifrs-full OtherShortterm Provisions The amount disclosure: Other current credit provisions of current IAS 1 78 d provisions other than provisions for employee benefits. [Refer: Provisions] ifrs-full OtherTangibleOXI interaribleAssettefferensferred The fair disclosure: credit tangible or value, at IFRS 3 B64 f intangible acquisition ii date, of other assets transferred tangible or intangible assets (including a business or subsidiary of the acquirer) transferred as consideration in a business combination, that the entity does not separately disclose in the same note. [Refer: Intangible assets other than goodwill; Business combinations [member]; Subsidiaries [member]] ifrs-full OtherTaxEffectsForRationciliationtRettarenAccTimetingProfitAntlFaboExpenseIncome effects for amount that IAS 12 81 c i debit reconciliation represents the difference between accounting between the profit and tax expense

			tax expense (income)	(income) and the product of the accounting profit multiplied by the applicable tax rate(s) that the entity does not separately disclose in the same statement or note. [Refer: Accounting profit; Applicable tax rate]	
ifrs-full	OtherTaxRateE	fixeXiXForRecon duration	dlihtionRetated effects for reconciliation between accounting profit and tax expense (income)	niPascrate ting Pre effects, in aggregate, on the reconciliation between the average effective tax rate and the applicable tax rate that the entity does not separately disclose in the reconciliation. [Refer: Average effective tax rate; Applicable tax rate]	o fitschukTar ExpenseIncome IAS 12 81 c ii
ifrs-full	OtherTempora	ynDeinnersM	e Other temporary differences [member]	This member stands for temporary differences that the entity does not separately disclose in the same statement or note. [Refer:	common practice: IAS 12 81 g

				Temporary differences [member]]	
ifrs-full	OtherTradingI	aðonherlatsipense credit	Other trading income (expense)	The amount of trading income (expense) that the entity does not separately disclose in the same statement or note. [Refer: Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	OtherWorkPer	fð KndedaBi jdEnptity credit	And Capitarlised performed by entity and capitalised	The amount of the entity's own work capitalised from items originally classified as costs that the entity does not separately disclose in the same statement or note.	example: IAS 1 IG6, common practice: IAS 1 85
ifrs-full	OutflowsOfCa	s XFdomalicve ,stin credit	gAutfloticsof cash from investing activities	The cash outflow for investing activities.	common practice: IAS 7 16
ifrs-full	OutputOfAgric	NATIXAProduce duration	Output of agricultural produce	The output of entity's agricultural produce.	common practice: IAS 41 46 b ii
ifrs-full	OutstandingBa	lancesForRelate	dPatisty/Fichingacti balances for related party transactions [abstract]	onsAbstract	
ifrs-full	OutstandingCo	rXniitstænt,sMac credit	DyEtatitJiRglat commitments made by entity, related party transactions	ed Harty Transact amount of outstanding commitments made by the entity in	i diss losure: IAS 24 18 b

			related party transactions. [Refer: Related parties [member]]	
ifrs-full	OutstandingCorXini	itstanttsMad (OntRehal dit commitm made on behalf of entity, related pa transactio	amount of outstanding commitments made on behalf of	ty dī sahsauti ons IAS 24 18 b
ifrs-full	Owneroccupied R ria deb	patratyl Measu Od Wikeing it occupied property measured using investmen property value mo	of property, plant and equipment representing nt owner- fair occupied	aidikaluosittedel IAS 16 29B – Effective 2021-01-01
ifrs-full	Owneroccupied	pbutyMeasurOdWrking occupied property measured using investme property value mo [member]	stands for a class of property, plant and equipment fair representing del owner-	aidikalluosiMfodelMember IAS 16 29B – Effective 2021-01-01

investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment] ifrs-full ParentMember member Parent This member disclosure: IAS 24 19 a [member] stands for an entity that controls one or more entities. ifrs-full ParticipationInDefinealBemefitPeartibiatationesRTskesBetweenGroupEmplitidsRelatedPartyTransaction in defined amount of 24 22 benefit plan participation that shares by the entity risks between in a defined benefit plan group entities, that shares related party risks between transactions group entities. [Refer: Defined benefit plans [member]; Related parties [member]] ifrs-full ParValuePerShaXeXX instant Par value per The nominal disclosure: share value per IAS 1 79 a iii share. ifrs-full PastDueStatus Aaxis Past due The axis example: status [axis] of a table IFRS 7 35N, defines the common relationship practice: between IFRS 7 37 – the domain Expiry date members or 2021-01-01 categories in the table and the line items or concepts that complete the table.

ifrs-full	PastDueStatus		Past due status [member]	This member stands for all past-due statuses. It also represents the standard value for the "Past due status" axis if no other member is used.	example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	PastServiceCos	st X tldGation Loss credit	desastiseinglerom cost and gains (losses) arising from settlements, net defined benefit liability (asset)	SEttleinentaStetl (decrease) in the net defined benefit liability (asset) resulting from past service cost and gains (losses) arising from settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Net defined benefit liability (asset)]	Defišne kosterne fit Liability Asset IAS 19 141 d
ifrs-full	PastServiceCos	stAndGainsLoss	dsastisinglecom cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]	SettlementsNetI	DefinedBenefitLiabilityAssetAbstrac
ifrs-full	PastServiceCos	st XI ettDætione dBe credit	n eaistí seibilite y As cost, net defined	sEhe increase (decrease) in the net	disclosure: IAS 19 141 d

ifrs-full	PavablesForPu	rXhias≅⊙h Enerox	benefit liability (asset)	defined benefit liability (asset) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	common
ıtrs-tull	PayablesForPu	r&h asst&ht E;nergy credit	Payables for purchase of energy	The amount of payables for the purchase of energy.	common practice: IAS 1 78
ifrs-full	PayablesForPu	rðh asstðfi Noncu credit	rPenytablestsfor purchase of non-current assets	The amount of payables for the purchase of non-current	common practice: IAS 1 78

			assets. [Refer: Non-current assets]	
ifrs-full	PayablesOnSoc Milfrestanit, And credit	TrayesOtts erTha on social security and taxes other than income tax	nTihecomediant of payment due on social security and taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.	common practice: IAS 1 78
ifrs-full	PaymentsForDeKtHsratConsts credit	Payments for debt issue costs	The cash outflow for debt issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsForDeXedloupantientPro credit	development development project expenditure	The cash outflow for expenditure related to development projects.	common practice: IAS 7 16
ifrs-full	PaymentsForEx¥l chatatioAndE credit	Valyatiant & for exploration and evaluation expenses	state cash outflow for expenses incurred by an entity in connection with the exploration for, and	common practice: IAS 7 14

			evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	PaymentsForPretondunasiondC			
	credit	premiums and claims, annuities and other policy benefits	outflow for premiums and claims, annuities and other policy benefits.	IAS 7 14 e – Expiry date 2021-01-01
ifrs-full	PaymentsForSh¾rcIusautiGuosts credit	Payments for share issue costs	The cash outflow for share issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsFrom ChangationQw credit	nePslyiplanterestsI from changes in ownership interests in subsidiaries that do not result in loss of control	n Shbsidsh ries outflow for changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]	disclosure: IAS 7 42A, disclosure: IAS 7 42B
ifrs-full	PaymentsFrom ContractisHeld credit	Fdta) cratingsOrTra from contracts held for dealing or trading purpose	di hgPash ose outflow for contracts held for dealing or trading purposes.	example: IAS 7 14 g
ifrs-full	PaymentsFrom PXadiMatIde fine debit	· ·		disclosure: IAS 19 141 g

				payments from the plan. [Refer: Net defined benefit liability (asset)]	
ifrs-full	PaymentsInRes	pector a Sictuleme	n RaWetDefin edI	Beinefiteantaisity/	Advissed losure:
		debit	respect of settlements, net defined benefit liability (asset)	(increase) in the net defined benefit liability (asset) resulting from payments from the plan in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Net defined benefit liability (asset); Defined benefit plans [member]]	IAS 19 141 g
ifrs-full	PaymentsInRes	pector a Sictuleme	nRaRicienbuinsem	eThan industrie ase	disclosure:
		credit	respect of settlements, reimbursement rights	(increase) in reimbursement	IAS 19 141 g

				benefit plans [member]]		
ifrs-full	PaymentsOfLe	aXedluarbilitinesCl credit	a Baiyînd Ats Finar of lease liabilities, classified as financing activities	cThgAastvities outflow for payment of lease liabilities, classified as financing activities. [Refer: Lease liabilities]	example: IAS 7 17 e	
ifrs-full	PaymentsOfOt	h &rElquitijdm ,stru credit	nPerytenents of other equity instruments	The cash outflow for payments for equity instruments that the entity does not separately disclose in the same statement or note.	common practice: IAS 7 17	
ifrs-full	PaymentsToAc	AideOntRondeem credit	PatitysStares to acquire or redeem entity's shares	The cash outflow to acquire or redeem entity's shares.	example: IAS 7 17 b	
ifrs-full	PaymentsToAr	ið OrluBre biælnf Of E credit	nipaly gycersts to and on behalf of employees	The cash outflow to, and on behalf of, employees.	example: IAS 7 14 d	
ifrs-full	PaymentsToMa	aัฬม ในต่นtio OrAc credit	dayon sets the le manufacture or acquire assets held for rental to others and subsequently held for sale	IF bre Renstal ToOt outflow to manufacture or acquire assets held for rental to others and subsequently held for sale.	h exanhpitSull∕sS q 714	uentlyHeldForSale
ifrs-full	PaymentsToSu	p¥litarsHinGood credit	sPaydSentsides suppliers for goods and services	The cash outflow to suppliers for goods and services.	example: IAS 7 14 c	

ifrs-full PaymentsToSupXlitursRior6,00dsPaydSentsicesAntHe AaxthOnBehalf60ffionployees practice: IAS credit to suppliers outflow for 7 14 for goods payments to and services suppliers for and to and goods and on behalf of services and employees to, and on behalf of, employees. ifrs-full This member PensionDefinedmendfetPlansMerebsion common defined stands for practice: IAS benefit plans pension 19 138 b [member] defined benefit plans. [Refer: Defined benefit plans [member]] ifrs-full PercentageOfEnXitXsRevenue Percentage The common duration of entity's percentage of practice: **ÎFRS 8 34** revenue the entity's revenue. [Refer: Revenue] ifrs-full PercentageOfRexisXiXabihsRootsibReDecentageInAcFiharialAssumptitisclosure: of reasonably reasonably IAS 19 145 a possible possible decrease percentage in actuarial of the assumption decrease in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]] ifrs-full PercentageOfRexisXiXibitsPaortsibPerDeurtzuseInRisKtexposureThatAstistesEiremContractsWithinScope of reasonably percentage IFRS 17 128 possible a – Effective of the decrease reasonably 2021-01-01 in risk possible decrease exposure that arises from in the risk contracts exposure that

		within scope of IFRS 17	arises from contracts within scope of IFRS 17.	
ifrs-full	PercentageOfR etas tablys Paorets	ib PeDeentage InU of reasonably possible decrease in unobservable input, assets	holdservableInp percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of assets.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReXisXiXabihysPaonts	ib PeDamtage InU of reasonably possible decrease in unobservable input, entity's own equity instruments	holdservableInp percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of the entity's own equity instruments.	utEntitysOwnEquityInstruments practice: IFRS 13 93 h ii
ifrs-full	PercentageOfR eX sXiXa bihy Paonts	ib PeDuantage InU of reasonably possible decrease in unobservable input, liabilities	holdsservableInp percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of liabilities.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfR existence of the second	ib Reinceretargei nA of reasonably possible increase in actuarial assumption	cffiheialAssumpt reasonably possible percentage of the increase in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer:	i di sclosure: IAS 19 145 a

			Actuarial assumptions [member]]	
ifrs-full	PercentageOfR existential boltys Paorets i	bPehoeretageInRi of reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	straction states and states are assonably possible increase in the risk exposure that arises from contracts within scope of IFRS 17.	Aiseles Fircen Contracts Within Scope O IFRS 17 128 a – Effective 2021-01-01
ifrs-full	PercentageOfReXaSADAbhsPaonsi			
		of reasonably possible increase in unobservable input, assets	percentage of a reasonably possible increase in an unobservable input used in fair value measurement of assets.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReXsXiXabihysPaorisi	b PehocretageI nUi of reasonably	adbervableInpu percentage of	t Entitys0 wnEquityInstruments practice:
		possible increase in unobservable input, entity's own equity instruments	a reasonably possible increase in an unobservable input used in fair value measurement of the entity's own equity instruments.	IFRS 13 93 h ii
ifrs-full	PercentageOfRexisXiXabihyPaortsi			
		of reasonably possible increase in unobservable input, liabilities	percentage of a reasonably possible increase in an unobservable input used in fair value measurement of liabilities.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfVoXin&Kqnittyahtte	r Ests:Antpgecof voting equity interests acquired	The percentage of voting equity interests	disclosure: IFRS 3 B64 c

acquired in a business combination. [Refer: **Business** combinations [member]] ifrs-full PerformanceObaigistionsAxis Performance The axis disclosure: obligations of a table IFRS 15 119 defines the [axis] relationship between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full PerformanceObligatibensMembererformance This member disclosure: IFRS 15 119 obligations stands for all [member] performance obligations. A performance obligation is a promise in a contract with a customer to transfer to the customer either: (a) a good or service (or a bundle of goods or services) that is distinct; or (b) a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer. This member also represents the standard

			value for the "Performance obligations" axis if no other member is used.	
ifrs-full	PerformanceObling	Reatoriations obligations satisfied at point in time [member]	AMismhanber stands for performance obligations satisfied at a point in time. An entity satisfies a performance obligation at a point in time, if the performance obligation is not satisfied over time. [Refer: Performance obligations [member]]	disclosure: IFRS 15 125
ifrs-full	PerformanceOblig	obligations satisfied over time [member]	stands for performance obligations satisfied over time. An entity satisfies a performance obligation over time, if one of the following criteria is met: (a) the customer simultaneously receives and consumes the benefits provided by	disclosure: IFRS 15 124
			the entity's performance as the entity performs; (b)	

				performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; or (c) the entity's performance does not create an asset with an alternative use to the entity has an enforceable right to payment for performance completed to date. [Refer: Performance obligations [member]]	
ifrs-full	PeriodCovered	B9 ¥inancialStat	aftencients covered by financial statements	The description of the period covered by the set of financial statements or notes.	disclosure: IAS 1 51 c
ifrs-full	PlanAssetsAtF	a M Vastæ nt, debit	Plan assets, at fair value	The fair value of defined benefit plan assets. Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance	common practice: IAS 19 57 a

				policies. [Refer: At fair value [member]]	
ifrs-full	PlanAssetsMer	n her nber	Plan assets [member]	This member stands for defined benefit plan assets. Plan assets comprise: (a) assets held by a long-term employee benefit fund; and (b) qualifying insurance policies.	disclosure: IAS 19 140 a i
ifrs-full	PlantsMember	member	Plants [member]	This member stands for plants.	common practice: IAS 41 41
ifrs-full	PortfolioAndO	t KerMantage ,men credit	Heatfolio me and other management fee income	The amount of income recognised from portfolio and other management fees.	common practice: IAS 1 112 c
ifrs-full	PortionOfCons	i &edatiotiða jdRo	ettivited for fisistin consideration paid (received) consisting of cash and cash equivalents	GOGCashAndC portion of consideration paid or received, consisting of cash and cash equivalents, in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]; Cash and cash equivalents;	adhicipsiwratents IAS 7 40 b

				Consideration paid (received)]	
ifrs-full	PortionOfGain	nsKa saraRen ogni credit	isediwone of Control gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	oll Dif Spostiidiary I of gains (losses) from losing control of a subsidiary that is attributable to derecognising regulatory deferral account balances in the former subsidiary. [Refer: Gains (losses) recognised when control of subsidiary is lost; Regulatory deferral account balances [member]; Subsidiaries [member]]	Is disstAstnie utableToDerecognisingR IFRS 14 B28
ifrs-full	PortionOfGain	sKo saeaRœn ogni credit	isedtWohentControl gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	IDAS IDAS IDAS Solution (losses) from losing control of a subsidiary attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost. [Refer: Gains (losses) recognised when control of subsidiary	

				is lost; Subsidiaries [member]]	
ifrs-full	Postemployme	n XBebnefit dorxpen debit	seDatfinedBenet employment benefit expense, defined benefit plans	fi IP:lease mount of post- employment benefit expense relating to defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 19 5
ifrs-full	Postemployme	n XBducafit dox,pen debit	seDetfinedContr employment benefit expense, defined contribution plans	iBittéonfilanst of post- employment benefit expense relating to defined contribution plans. Defined contribution plans are post- employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee	disclosure: IAS 19 53

			service in the current and prior periods.	
ifrs-full	PostemploymentMindiealDefir	error and a second state of the second state o	Mchniberember stands for post- employment medical defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	PotentialOrdina nyShbæ Transa	cflottsMahber ordinary share transactions [member]	This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	PowerGeneratingAsslotsMemb	ePower generating assets [member]	This member stands for a class of property, plant and equipment representing assets that generate power. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	PrecontractCostsNeimber	Pre-contract costs [member]	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the pre- contract	example: IFRS 15 128 a

				costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	PreferenceShar	enter feiner	Preference shares [member]	This member stands for equity instruments that are senior in some aspects to ordinary shares, but subordinate to debt instruments in terms of claim. [Refer: Ordinary shares [member]]	common practice: IAS 1 79 a
ifrs-full	PremiumsWritt	exiNetOfRecinsu credit	r Ance riums written, net of reinsurance	The amount of premiums written, net of amounts reinsured with third parties.	common practice: IAS 1 85
ifrs-full	PrepaymentRis	k h4embbe r	Prepayment risk [member]	This member stands for the type of risk that one party to a financial asset will incur a financial loss because the other party repays earlier or later than expected. [Refer: Financial instruments, class [member]]	example: IFRS 7 IG32, example: IFRS 7 40 a

ifrs-full	Prepayments	X instant, debit	Prepayments	Receivables that represent amounts paid for goods and services before they have been delivered.	example: IAS 1 78 b
ifrs-full	PrepaymentsA	n XAnstaned Incon debit	nerepayments and accrued income	The amount of prepayments and accrued income. [Refer: Prepayments; Accrued income]	common practice: IAS 1 112 c
ifrs-full	PrepaymentsA	ndAccruedInco	n er&pstrate tnts and accrued income [abstract]		
ifrs-full	PresentationOf	LeasesForLesse	eP Aestruat ion of leases for lessee [abstract]		
ifrs-full	PresentationOf	OverlayApproa	c Ar&bstrtat ton of overlay approach [abstract]		
ifrs-full	PresentValueO	f Dæfnhæ fBenefi	(ObdigentionMen of defined benefit obligation [member]	Horis member stands for the present value of a defined benefit obligation. The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the	disclosure: IAS 19 140 a ii

				obligation resulting from employee service in the current and prior periods.	
ifrs-full	PreviousGAAI	™ember	Previous GAAP [member]	This member stands for the basis of accounting that the entity used immediately before adopting IFRSs. [Refer: IFRSs [member]]	disclosure: IFRS 1 24, common practice: IFRS 1 30, disclosure: IFRS 1 29
ifrs-full	PreviouslyState	e divationit ier	Previously stated [member]	This member stands for the information previously stated in the financial statements (ie before retrospective application or retrospective restatement).	disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	PriceIndexMov	AmXiXs duration	Price index movements	The movements in the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflational economy.	disclosure: IAS 29 39 c ry
ifrs-full	PricesSpecified	MifiostaatdAgre	anicetsToPurch specified	aseifeesancialAss specified	setssfromfærsh IFRS 7 B11D
		orount	in forward agreements	in forward agreements	b

			to purchase financial assets for cash	to purchase financial assets for cash.	
ifrs-full	PrincipalPlace	Heat usiness	Principal place of business	The place where an entity principally conducts operations.	disclosure: IAS 1 138 a
ifrs-full	PrincipalPlace	Ot fa tusinessOfAs	s 8trenation al place of business of associate	The principal place of business of an associate. [Refer: Principal place of business; Associates [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii
ifrs-full	PrincipalPlace	XfX tusinessOfEr	hftyiWlpadeCons place of business of entity whose consolidated financial statements have been produced for public use	offldapadfüipalci place of business of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]]	alStalkesmeetsHaveBeenProducedFor IAS 27 16 a
ifrs-full	PrincipalPlace	0 fBt tsinessOfJo	i PtOpepat ion place of business of joint operation	The principal place of business of a joint operation. [Refer: Joint operations [member]; Principal	disclosure: IFRS 12 21 a iii

place of business] ifrs-full PrincipalPlaceOteRtusinessOfJoiRtVeripale The principal disclosure: IAS 27 16 b place of place of business of business of a ii, disclosure: IAS 27 17 b joint venture joint venture. [Refer: ii, disclosure: Principal IFRS 12 21 a place of iii business: Joint ventures [member]] ifrs-full PrincipalPlaceOtestusinessOfSubsidizipal The principal disclosure: place of place of IAS 27 16 b business of business of ii, disclosure: subsidiary a subsidiary. IAS 27 17 b [Refer: ii, disclosure: Principal IFRS 12 12 place of b, disclosure: business; IFRS 12 19B Subsidiaries b [member]] ifrs-full ProbabilityOfDafaisltAxis Probability of The axis example: default [axis] of a table IFRS 7 IG20C, defines the relationship example: IFRS 7 35M between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full ProbabilityOfDefantibeleasurementhabuiltyember example: of default, stands for the IFRS 13 93 d, example: measurement probability input of default **IFRS 13 IE63** [member] used as a measurement input. ifrs-full ProbabilityOfDefaultdefember Probability This member example: stands for all of default IFRS 7 probabilities IG20C. [member] of default. example: **IFRS 7 35M** ifrs-full ProceedsFromBXrdowatigsClassPliedeesEsinancinElAectashies example: IAS inflow from 717 c debit from borrowings, borrowings

		classified as financing activities	obtained. [Refer: Borrowings]	
ifrs-full	ProceedsFrom CKadagestin 0,wr debit	ne Bhip b t t t s restsIn from changes in ownership interests in subsidiaries that do not result in loss of control	Stitusicitistries inflow from changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]	disclosure: IAS 7 42A, disclosure: IAS 7 42B
ifrs-full	ProceedsFromCXndribattionsC debit	Df Poncerds olling from contributions of non- controlling interests	Ifflbrestsh inflow from proceeds from contributions of non- controlling interests. [Refer: Non- controlling interests]	common practice: IAS 7 17
ifrs-full	ProceedsFromCXirdentBiorrow debit	vingsoceeds from current borrowings	The cash inflow from current borrowings obtained. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFrom DisplorationExp debit	olo Patice:Ain dEva from disposal of exploration and evaluation assets	ulibion assets inflow from the disposal of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	common practice: IAS 7 16
ifrs-full	ProceedsFromD X s plorral(Ofi /Jin debit	nin grassets s from disposal	The cash inflow from the disposal	common practice: IAS 7 16

			of mining assets	of mining assets. [Refer: Mining assets]		
ifrs-full	ProceedsFrom	D %splossalt@f iNonc debit	clineertedssetsOr from disposal of non- current assets or disposal groups classified as held for sale and discontinued operations	_	sConssitiondAsHe practice: IAS 7 16	- eldForSaleAndDisco
ifrs-full	ProceedsFromI	D %splossalf@f QilA debit	r RiGaseds sets from disposal of oil and gas assets	The cash inflow from disposal of oil and gas assets. [Refer: Oil and gas assets]	common practice: IAS 7 16	
ifrs-full	ProceedsFromI	D Xsplossal(On Matu debit	ifftyOfedsailable from disposal or maturity of available-for- sale financial assets	formate formation of the disposal or maturity of available-for-sale financial assets. [Refer: Financial assets available-for-sale]	practice: IAS 7 16 –	

ifrs-full ProceedsFrom Dxsplosatson Property deleases And Equinemental Intangible Assets Other Than Good will Inves debit practice: IAS from inflow from 7 16 disposals the disposal of property, of property, plant and plant and equipment, equipment, intangible intangible assets assets other than other than goodwill, goodwill, investment investment property and property other nonand other current assets non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other noncurrent assets; Property, plant and equipment] ifrs-full ProceedsFrom EXedciset@fi0ptiofFsoceeds The cash common debit from exercise inflow from practice: IAS 717 of options the exercise of options. ifrs-full ProceedsFrom G&vdurrationtGran PsodassistedAs Flinancials Activities mmon debit inflow from from practice: IAS government government 20 28 grants, grants, classified as classified as financing financing activities activities. [Refer: Government [member]; Government grants] ifrs-full ProceedsFrom G&vdurrationtGran PsochassistiedAs IT hestinghActivities mmon debit from inflow from practice: IAS government government 20 28 grants, grants, classified classified as investing as investing activities. activities [Refer: Government

			[member]; Government grants]	
ifrs-full	ProceedsFromIsXuetarfiBionds debit	No Puss A met 19 ebents from issue of bonds, notes and debentures	uildse cash inflow from the issuing of bonds, notes and debentures.	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXuet@ff@oohina debit	ry Shaces ds from issue of ordinary shares	The cash inflow from the issuing of ordinary shares. [Refer: Ordinary shares [member]]	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXud0rfiPitonfere debit	enc £6hæed s from issue of preference shares	The cash inflow from the issuing of preference shares. [Refer: Preference shares [member]]	common practice: IAS 7 17
ifrs-full	ProceedsFrom sxudurasidopro debit	in Preatiends lities from issue of subordinated liabilities	The cash inflow from the issuing of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXuduga0ther,E debit	qu Ryonstads ments from issuing other equity instruments	The cash inflow from issuing equity instruments that the entity does not separately disclose in the same statement or note.	example: IAS 7 17 a
ifrs-full	ProceedsFrom IsXuding&linanes debit	Proceeds from issuing shares	The cash inflow from	example: IAS 7 17 a

			issuing shares.	
ifrs-full	ProceedsFromN&ndunatintBorn debit	or Aringseds from non- current borrowings	The cash inflow from non-current borrowings obtained. [Refer: Borrowings]	common practice: IAS 7 17
ifrs-full ifrs-full	ProceedsFromOMhdrIrætigterm debit	from sales of other long- term assets, classified as investing activities	Aiste vasting Act inflow from sales of long- term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets] The cash	7 16 b
iiis-iuii	debit	from sale or issue of treasury shares	inflow from the sale or issuing of treasury shares. [Refer: Sale or issue of treasury shares; Treasury shares]	common practice: IAS 7 17
ifrs-full	ProceedsFrom SMcs@fbml ogi debit	c dłAcsetts s from sales of biological assets	The cash inflow from sales of biological assets. [Refer: Biological assets]	common practice: IAS 7 16
ifrs-full	ProceedsFrom SMcs@fitum ņgit debit	PAssets Slassif from sales of intangible assets, classified	efflæstastesting inflow from sales of intangible assets, classified	etianinipele: IAS 716b

		as investing activities	as investing activities. [Refer: Intangible assets other than goodwill]	
ifrs-full	ProceedsFromS&Activer, debit	ests IPI Accordiates from sales of interests in associates	The cash inflow from sales of interests in associates. [Refer: Associates [member]]	common practice: IAS 7 16
ifrs-full	ProceedsFromS⩽@fitmes debit	tme fitBropets ty from sales of investment property	The cash inflow from sales of investment property. [Refer: Investment property]	common practice: IAS 7 16
ifrs-full	ProceedsFromS&lastmass debit	tme RtsAccds intedI from sales of investments accounted for using equity method	offlesingsfiquity inflow from sales of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	Væthrud on practice: IAS 7 16
ifrs-full	ProceedsFromSXIedsOrationes debit	tme Rts:Oekeds ThanI from sales of investments other than investments accounted for using equity method	nVesticashtsAcco inflow from sales of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method;	cotexhFom UsingEquityMethod practice: IAS 7 16

Investments other than investments accounted for using equity method] ifrs-full ProceedsFrom\$X1ast@aPicopertyPhant@eddsEquiphTentCastsifiedAstancestingAstivities debit from sales inflow from 7 16 b sales of of property, plant and property, equipment, plant and classified equipment, as investing classified activities as investing activities. [Refer: Property, plant and equipment] ifrs-full ProceedsFrom\$XlebOaMaturity@fbceadsialInstrflineceas6lassifiedAntervestingActivities debit inflow from practice: IAS from sales 7 16 or maturity sales or of financial maturity of instruments, financial classified instruments, as investing classified activities as investing activities. [Refer: Financial instruments, class [member]] ifrs-full ProceedsFrom TX and feat Acoutivity Proceeds The amount disclosure: debit from transfer of proceeds IFRS 7 42G c recognised activity iii from the during period representing transfer of greatest financial transfer assets during activity the part of the reporting period within which the greatest transfer activity took place when the total amount of

proceeds

				from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets]	
ifrs-full	ProductionSup	p X icisnstant, debit	Current production supplies	A classification of current inventory representing the amount of supplies to be used for the production process. [Refer: Inventories]	example: IAS 1 78 c, common practice: IAS 2 37
ifrs-full	ProductsAndSe	e nviis esAxis	Products and services [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 a, disclosure: IFRS 8 32
ifrs-full	ProductsAndSe	e niæns}∳f ember	Products and services [member]	This member stands for the entity's products and services. It also represents the standard value for the "Products and services" axis if no other	example: IFRS 15 B89 a, disclosure: IFRS 8 32

				member is used.	
ifrs-full	ProfessionalFe	eð Echipmentisen, debit	Professional fees expense	The amount of fees paid or payable for professional services.	common practice: IAS 1 112 c
ifrs-full	ProfitLoss	X duration, credit	Profit (loss)	The total of income less expenses from continuing and discontinued operations, excluding the components of other comprehensive income. [Refer: Other comprehensive income]	b, example: IFRS 17 113
ifrs-full	ProfitLossAbst	ract	Profit (loss) [abstract]		
ifrs-full	ProfitLossAttri	butableToAbstr	aætofit (loss), attributable to [abstract]		
ifrs-full	ProfitLossAttri	b XitdbfatioN ,onc credit	ohttoflti(lgks)ere: attributable to non- controlling interests	Stephe profit (loss) from continuing and discontinued operations attributable to non- controlling interests. [Refer: Profit (loss); Non-	disclosure: IAS 1 81B a i, disclosure: IFRS 12 12 e

				controlling interests]	
ifrs-full	ProfitLossAttri	b Xitdbfatio0 ,rdir credit	atributable attributable to ordinary equity holders of parent entity	FBO: Parofitt Enti (loss) attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss)]	tylisclosure: IAS 33 70 a
ifrs-full	ProfitLossAttri	butableToOrdir	attributable attributable to ordinary equity holders of parent entity [abstract]	ersOfParentEnti	tyAbstract
ifrs-full	ProfitLossAttri	b XitdblaTioO ,rdir credit	attributable attributable to ordinary equity holders of parent entity including dilutive effects	eff Def Parofitt Enti (loss) attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]	tylincloshingDilutiveEffects IAS 33 70 a
ifrs-full	ProfitLossAttri	b XitdblaTioO ,wnd credit	attributable to owners of parent	The profit (loss) from continuing and discontinued operations attributable to owners of the parent. [Refer: Profit (loss)]	disclosure: IAS 1 81B a ii
ifrs-full	ProfitLossBefo	rXTabaration, credit	Profit (loss) before tax	The profit (loss) before tax expense or income. [Refer: Profit (loss)]	example: IAS 1 103, example: IAS 1 102, disclosure: IFRS 5 33 b i, example:

					IFRS 8 28 b, example: IFRS 8 23
ifrs-full	ProfitLossFrom&c	credit	ellationits (loss) from continuing operations	The profit (loss) from continuing operations. [Refer: Continuing operations [member]; Profit (loss)]	disclosure: IAS 1 81A a, disclosure: IFRS 12 B12 b vi, disclosure: IFRS 8 28 b, disclosure: IFRS 8 23
ifrs-full	ProfitLossFrom	KahtintingOpe	Pation Its Attribut:	a File Torofit contr	odkiangalplterests
	c	credit	(loss) from continuing operations attributable to non- controlling interests	(loss) from continuing operations attributable to non- controlling interests. [Refer: Profit (loss) from continuing operations; Non- controlling interests]	IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full					EdjisitlyIstooletersOfParentEntity
			(loss) from continuing operations attributable to ordinary equity holders of parent entity	(loss) from continuing operations attributable to ordinary equity holders of the parent entity. [Refer: Continuing operations [member]; Profit (loss) from continuing operations]	IAS 33 70 a
ifrs-full		credit	Action is Attributa (loss) from continuing operations attributable to ordinary equity holders of	alled of Orflinary (loss) from continuing operations attributable to ordinary equity holders of the	EdjisitlyIskonletersOfParentEntityIncludi IAS 33 70 a

			parent entity including dilutive effects	parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from continuing operations]	
ifrs-full	ProfitLossFron	n Øidcoattion gedO credit	penafitons (loss) from discontinued operations	The profit (loss) from discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]	disclosure: IAS 1 82 ea, disclosure: IAS 1 98 e, disclosure: IFRS 12 B12 b vii, disclosure: IFRS 5 33 a
ifrs-full	ProfitLossFron				ntexalingEnterests
		credit	(loss) from discontinued operations attributable to non- controlling interests	(loss) from discontinued operations attributable to non- controlling interests. [Refer: Profit (loss) from discontinued operations; Non- controlling interests]	IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFron				ryllisquotsulterldersOfParentEntity
		credit	(loss) from discontinued operations attributable to ordinary equity holders of parent entity	holders of the parent entity. [Refer: Profit (loss) from discontinued operations]	IAS 33 70 a
ifrs-full	ProfitLossFron	n ⊠idcoattion u,edO credit	Penafit onsAttrib (loss) from discontinued	u TablepToO tdinar (loss) from discontinued	ryllixqulotyuhlexIdersOfParentEntityInclu IAS 33 70 a

			operations attributable to ordinary equity holders of parent entity including dilutive effects	operations attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from discontinued operations]	
ifrs-full		nØphratingActiv credit	(loss) from operating activities	The profit (loss) from operating activities of the entity. [Refer: Profit (loss)]	example: IAS 32 IE33, common practice: IAS 1 85
ifrs-full	ProfitLossInclu	uð íng Nætils foven credit	nentifi R(dgsd) tor including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	yDrefematiAccou (loss) that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account	IFRS 14 23

				balances related to profit or loss; Profit (loss)]	
ifre full	Profit ossInch	Wint Matthewer	- Durth Delandator	That anna fill cool	water Palated ToProfitOrLoss A
ifrs-full	ProfitLossInclu	uðángðngven credit	hentifi (dgsd) tor including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non- controlling interests	yDrefematiAccou (loss), attributable to non- controlling interests, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Non- controlling interests]	ar etBarhple esRelatedToProfitOrLossA IFRS 14 IE1, example: IFRS 14 23
ifrs-full	ProfitLossInch	Minth Mathoner	nPutlfiR(dessator	vThefemrafiAccol	unetBarapleesRelatedToProfitOrLossA
ifrs-tuli	ProfitLossinciu	credit	nematin (egss) for including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax,	y Defentate Accou (loss), attributable to owners of parent, that includes the net movement in regulatory deferral account balances related to profit or loss	IFRS 14 IE1, example: IFRS 14 23

			attributable to owners of parent	and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]	
ifrs-full	ProfitLossOfA	cXudueeation, credit	Profit (loss) of acquiree since acquisition date	The profit (loss) of the acquiree, since the acquisition date, included in the consolidated statement of comprehensive income. [Refer: Profit (loss)]	disclosure: IFRS 3 B64 q i
ifrs-full	ProfitLossOfC	o Xıblınædilöm ţity credit	Profit (loss) of combined entity as if combination occurred at beginning of period	The profit (loss) of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations	disclosure: IFRS 3 B64 q ii

[member]; Profit (loss)] ifrs-full ProfitLossRecognisted tin Exchargent Construction Services For Filisational Asset 2011 SIC 29 6A credit recognised on (loss) recognised on exchanging construction exchanging services for construction financial asset services for a financial asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)] ifrs-full ProfitLossRecognised tin Exchange of the construction Service For International States Service For credit recognised on (loss) SIC 29 6A exchanging recognised on construction exchanging services for construction intangible services for asset an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)] ifrs-full ProfitsLossesOnDitsmastedQfInvestmiter(tscass)dChaiheepInWalueOfdiscetosucents credit on disposal of (loss) on IAS 26 35 b investments disposal of ix investments and changes in value of and changes investments in the value of investments. [Refer: Profit (loss)] Programming Asseitsstant, ifrs-full Programming The amount common practice: IAS debit assets of assets relating to 1 55 programming.

			[Refer: Assets]	
ifrs-full	PropertyAmoun XCionstailb tutedTo debit	RaiaVastat@fPla amount contributed to fair value of plan assets	nf A ssetsount real estate contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	example: IAS 19 142 d
ifrs-full	PropertyDeveloXnthrtAindProj debit	e PtMpartg ement development and project management expense	Expense of expense arising from property development and project management.	common practice: IAS 1 85
ifrs-full	PropertyDeveloxindProj credit	e PtMpartg ement development and project management income	Inbernenount of income arising from property development and project management.	common practice: IAS 1 85
ifrs-full	PropertyIntendeXHonSarleInOrodebit	intended for sale in ordinary course of business	Blikinassount of property intended for sale in the ordinary course of business of the entity. Property is land or a building – or part of a building – or both.	common practice: IAS 1 55
ifrs-full	PropertyManageXnduntaRixpre,nse debit	Property management expense	The amount of expense relating to property management. Property is land or a building –	common practice: IAS 1 112 c

				or part of a building – or both.	
ifrs-full	PropertyPlantA	uXd Frustaintment debit	Property, plant and equipment	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.	disclosure: IAS 1 54 a, disclosure: IAS 16 73 e
ifrs-full	PropertyPlantA	ndEquipmentA	b Stopet rty, plant and equipment [abstract]		
ifrs-full	PropertyPlantA	. nd FsquipmentB	MoppertingLeas plant and equipment by operating lease status [axis]	eShataxAxis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 16 95
ifrs-full	PropertyPlantA	. ndÆqbép mentB	MoppertingLeas plant and equipment by operating lease status [member]	e ShatusMabdr en stands for all property, plant and equipment when disaggregated by the operating lease status by a lessor. It also	disclosure: IFRS 16 95

represents the standard value for the "Property. plant and equipment by operating lease status" axis if no other member is used. [Refer: Property, plant and equipment] ifrs-full PropertyPlantAixdEnstaptmentCaProingrAymountAE6ost06Retvaluedis&bsstsre: IAS 16 77 e debit plant and of property, equipment, plant and revalued equipment that would assets, at cost have been recognised had the revalued assets been carried under the cost model. [Refer: Property, plant and equipment] ifrs-full PropertyPlantAixdEustantnentCaProimertymountOffAessetsRuttiredExamAletiVelSse 16 79[°]c debit of property, plant and plant and equipment, assets retired equipment retired from from active use and not active use classified as and not held for sale classified as held for sale in accordance with IFRS 5. [Refer: Property, plant and equipment] ifrs-full PropertyPlantAixdExstaptmentCaProjmerAymountOffRee unlocadAssettisclosure: plant and debit of property, IAS 1677 plant and equipment, equipment

			revalued assets	stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantA	iXiFiştiapt mentE debit	x proplitty esReco plant and equipment, expenditures recognised in course of its construction	by thisedForCons amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction. [Refer: Carrying amount [member]; Property, plant and equipment]	tdixtlosssre: IAS 16 74 b
ifrs-full	PropertyPlantA	iXIFicștraptņentF debit	a BVqlenty JsedAs plant and equipment fair value used as deemed cost	Detenaed@iost of property, plant and equipment, for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Property, plant and equipment]	disclosure: IFRS 1 30
ifrs-full	PropertyPlantA	MilfrışttaptmentG debit	rBsoperty, ing Ar plant and equipment, gross carrying amount of fully depreciated	nohatgadsyDepr carrying amount of fully depreciated property, plant and	eeexiaateeqoble: IAS 1679b

		assets still in use	equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]	
ifrs-full	PropertyPlantAndErqhepmentM	l &nnpæ rty, plant and equipment [member]	This member stands for property, plant and equipment. It also represents the standard value for the "Classes of property, plant and equipment" axis if no other member is used. [Refer: Property, plant and equipment]	disclosure: IAS 16 73, example: IAS 36 127, example: IFRS 16 53
ifrs-full	PropertyPlantA ndErqbepmentN	dit Soubijetyt, ToOpe		edibeliosure:
		plant and equipment not subject to operating leases [member]	stands for property, plant and equipment that is not subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property,	IFRS 16 95

plant and equipment] ifrs-full PropertyPlantAtxdEnstantmentPledgedAtySecuritThe amount disclosure: plant and IAS 16 74 a debit of property, equipment, plant and pledged as equipment security pledged as security for liabilities. [Refer: Property, plant and equipment] ifrs-full PropertyPlantAtxdFustapmentReProprietedAsOfAElgerisintionnDate example: debit plant and recognised **IFRS 3 B64** as of the equipment i. example: recognised as acquisition IFRS 3 IE72 of acquisition date for plant, date property and equipment acquired in a business combination. [Refer: Property, plant and equipment; **Business** combinations [member]] ifrs-full PropertyPlantAtXdFustaptmentReBtropticitysOnTitlEhe amount disclosure: IAS 16 74 a debit plant and of property, plant and equipment, restrictions on equipment title subject to restrictions on title. [Refer: Property, plant and equipment] ifrs-full PropertyPlantAndEquipmentReProdpartionAbstract plant and equipment, revaluation [abstract] ifrs-full PropertyPlantAtXdFustantmentReProductionSurpluEhe amount disclosure: IAS 16 77 f credit plant and of revaluation equipment, surplus that revaluation relates to surplus property,

				plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]	
ifrs-full	PropertyPlantA	nd£îqb¢pmentS	BjectEloOperati plant and equipment subject to operating leases [member]	nighisassesivities the stands for property, plant and equipment that is subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment]	etisclosure: IFRS 16 95
ifrs-full	PropertyPlantA	iXd Fuştrap t nent To debit	effipopentily/Idle plant and equipment, temporarily idle	The amount of temporarily idle property, plant and equipment. [Refer: Property, plant and equipment]	example: IAS 16 79 a
ifrs-full	PropertyService	KladangatExapens debit	eProperty service charge expense	The amount of expense arising from charges related to servicing of property.	common practice: IAS 1 112 c
ifrs-full	PropertyService	K kanga lon ome credit	Property service	The amount of income arising from	common practice: IAS 1 112 c

charge charges income related to servicing of property. ifrs-full PropertyServiceXkangetIonomeExpensey The amount common credit of income practice: IAS service charge or expense 1 112 c income arising from (expense) property service charge. [Refer: Property service charge expense; Property service charge income] ifrs-full PropertyServiceChargeIncome HPropertyAbstract service charge income (expense) [abstract] ifrs-full PropertyTaxExpXendseration, Property tax The amount common debit of tax practice: IAS expense expense 1 85 levied on property. Property is land or a building or part of a building – or both. ifrs-full ProportionOfOvXn&rXhipInterestPn&pxsrtciante The disclosure: of ownership IAS 27 17 b duration proportion interest in of ownership iii, disclosure: associate interest in IAS 27 16 b an associate iii, disclosure: attributable IFRS 12 21 a to the entity. iv [Refer: Associates [member]] ifrs-full ProportionOfOwn&r&hipInterestPndoportOpperatioThe disclosure: duration of ownership proportion IFRS 12 21 a interest of ownership iv

			in joint operation	interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]	
ifrs-full	ProportionOfO	wh&MipInteres	(Pnopint Ven ture of ownership interest in joint venture	The proportion of ownership interest in a joint venture attributable to the entity. [Refer: Joint ventures [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv
ifrs-full	ProportionOfO	WinがMipInteres duration	(PnSpbstidia ry of ownership interest in subsidiary	The proportion of ownership interest in a subsidiary attributable to the entity. [Refer: Subsidiaries [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 19B c
ifrs-full	ProportionOfO	Win& MipInteres duration	BibpldiBigNonco of ownership interests held by non- controlling interests	proportion of ownership interests in a subsidiary held by non- controlling interests. [Refer: Subsidiaries [member]; Non- controlling interests]	tdisclosure: IFRS 12 12 c
ifrs-full	ProportionOfV	oxinxXowerHeld duration	IPrApsortiante of voting rights held in associate	The proportion of the voting rights in an associate held by the entity. [Refer:	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv

Associates [member]] ifrs-full ProportionOfVoXnXRowerHeld PrSpostitiary The disclosure: proportion IAS 27 17 b duration of voting rights held in iii, disclosure: of the voting subsidiary rights in a IAS 27 16 b subsidiary iii, disclosure: held by the IFRS 12 19B entity. [Refer: с Subsidiaries [member]] ifrs-full ProportionOfVoXnXX ightsHeld Bropontiontof life deterests disclosure: proportion duration voting rights IFRS 12 12 d held by nonof the voting controlling rights in a interests subsidiary held by noncontrolling interests. [Refer: Subsidiaries [member]; Noncontrolling interests] ifrs-full ProportionOfVoXnXXightsHeldPr.byiotOperafiorThe disclosure: voting rights proportion IFRS 12 21 a duration held in joint of the voting iv operation rights in a joint operation held by the entity. [Refer: Joint operations [member]] ifrs-full ProportionOfVoXnXRightsHeldPr.tpiotWontafe The disclosure: voting rights IAS 27 17 b duration proportion held in joint of the voting iii, disclosure: IAS 27 16 b venture rights in a joint venture iii, disclosure: IFRS 12 21 a held by the entity. [Refer: iv Joint ventures [member]] ifrs-full ProvisionForCredetGoenmitmenPstMasiber This member common for credit stands for practice: IAS commitments a provision 37 84 [member] for credit commitments

entered into by the entity. [Refer: Other provisions [member]] ifrs-full ProvisionForDeXoinstaissioning Restosation fornd Rebabilitation Cestemple: credit decommissioning, provision IAS 37 D restoration for costs Examples: related to Disclosures, and rehabilitation decommissioning ample: IAS restoration 37 87 costs and rehabilitation. [Refer: Other provisions] ifrs-full ProvisionForDecommissioning **Restosation** for dRehabilitation CostsAbstract decommissioning, restoration and rehabilitation costs [abstract] ifrs-full ProvisionForDemembersioning Restosation form d R bha bilitation Costative ber decommissioninstands for IAS 37 D restoration a provision Examples: and relating to Disclosures, rehabilitation decommissioninexample: IAS 37 87 restoration costs [member] and rehabilitation costs. [Refer: Other provisions [member]] ifrs-full ProvisionForTaxes to the Than In Provision Normber his member common taxes other stands for a practice: IAS than income provision for 37 84 tax [member] taxes other than income tax. Income taxes include all domestic and foreign taxes which are based on taxable profits. Income taxes also include taxes, such as withholding

				taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions [member]]	
ifrs-full	ProvisionOfGu	aXadttrasiOnColla	a Renav By Gintify R guarantees or collateral by entity, related party transactions	eTate dPaotyńFran of guarantees or collateral provided by the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	sexcatingslee: IAS 24 21 h
ifrs-full	ProvisionOfGu	a¥adtırasi∂nColla	aRenavTsiEmtotfyR guarantees or collateral to entity, related party transactions	eTatedPartyfltran of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	saxtinonple: IAS 24 21 h
ifrs-full	Provisions	X instant, credit	Provisions	The amount of liabilities of uncertain timing or amount.	disclosure: IAS 1 54 1
ifrs-full	ProvisionsAbst	ract	Provisions [abstract]		
ifrs-full	ProvisionsAris	ið g Firstari tjabilit credit	y Pxdvipiany Test arising from	sThe amount of provisions	example: IFRS 4

			liability adequacy tests	arising from an assessment of whether the carrying amount of an insurance liability needs to be increased (or the carrying amount of related deferred acquisition costs or related intangible assets decreased), based on a review of future cash flows. [Refer: Carrying amount [member]; Provisions]	IG22 d – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ProvisionsForI	D&ubtstalmebtsR credit	ePaterdi Future star for doubtful debts related to outstanding balances of related party transaction	dihgBalanotsO of provisions for doubtful debts related to the amount of outstanding balances in related party transactions. [Refer: Provisions]	f RiskitexdFa rtyTransaction IAS 24 18 c
ifrs-full	ProvisionsForF	₩p loyan Benefi credit	tProvisions for employee benefits	The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]	disclosure: IAS 1 78 d
ifrs-full	ProvisionsForF	MuinesNontpartic credit	ipatingBenefits future non-	The amount of provisions for future	example: IFRS 4 IG22 e –

			participating benefits	non- participating benefits. [Refer: Provisions]	Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ProvisionUsed	XhduPativis ions debit	Provision used, other provisions	The amount used (ie incurred and charged against the provision) for other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 c
ifrs-full	PurchasedCall	D ptints	Purchased call options [member]	This member stands for derivative financial contracts purchased that give the entity the right, but not the obligation, to purchase an underlying asset at a specified strike price. [Refer: Derivatives [member]]	example: IFRS 7 IG40B, example: IFRS 7 B33
ifrs-full	PurchaseOfAva	a XaUlutâtisa leFin credit	Amrial Asses of s available-for- sale financial assets	The cash outflow for the purchase of available- for-sale financial assets. [Refer: Financial assets available-for- sale]	common practice: IAS 7 16 – Expiry date 2021-01-01
ifrs-full	PurchaseOfBic	lXgilcarhAissne,ts credit	Purchase of biological assets	The cash outflow for the purchase of biological assets. [Refer:	common practice: IAS 7 16

			Biological assets]	
ifrs-full	PurchaseOfExpWordticationdEvandEvandEvandEvandEvandEvander	a Puntibastesse€ ts exploration and evaluation assets	The cash outflow for the purchase of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfFinaXcdalilatstrumen credit	tBOilabaisteedAsI of financial instruments, classified as investing activities	nVhstingActiviti outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]	ecommon practice: IAS 7 16
ifrs-full	PurchaseOfIntaixgibleatissetsCl credit	a Bsindebad sest of the solution of the set	tillgActishities outflow for the purchases of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]	example: IAS 7 16 a
ifrs-full	PurchaseOfIntet&stkulraAiosopciat credit	Burchase of interests in associates	The cash outflow for the purchase of interests in associates. [Refer: Associates [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfIntet & straiting the structure stru	effust the ascint of the format oo the format oo the format oo the forma	oFblesicreshquityMoutflow for the purchase of interests in investments	Actinution practice: IAS 7 16

			using equity method	accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	PurchaseOfInv	eXtubuerntfRomperty credit	Purchase of investment property	The cash outflow for the purchase of investment property. [Refer: Investment property]	common practice: IAS 7 16
ifrs-full	PurchaseOfInv	eXtuhernttiOnherT credit	HankhasstonEnts investments other than investments accounted for using equity method	AccountedForU outflow for the purchase of investments other than investments accounted for using equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method; Investments accounted for using equity method]	singliquityMethod practice: IAS 7 16
ifrs-full	PurchaseOfMin	n XuglAnsstits n, credit	Purchase of mining assets	The cash outflow for the purchase of mining assets. [Refer: Mining assets]	common practice: IAS 7 16
ifrs-full	PurchaseOfOil	Ath dGrastAons ets credit	Purchase of oil and gas assets	The cash outflow for the purchase of oil and gas assets. [Refer:	common practice: IAS 7 16

			Oil and gas assets]	
ifrs-full	PurchaseOfOth Aldurgtion, Ass credit	s dfsfcdhasifief lAs other long- term assets, classified as investing activities	slifthestingActivi outflow for the purchases of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets]	tiexample: IAS 7 16 a
ifrs-full	PurchaseOfPropertlyIPatintAndI credit	EquipolmesetClass of property, plant and equipment, classified as investing activities	siftente Acsistive string outflow for the purchases of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	g exatinițile s IAS 7 16 a
ifrs-full	PurchaseOfPropertylPaaintAndI credit	Equippinase Intans of property, plant and equipment, intangible assets other than goodwill, investment property and other non- current assets	gibheAcsestsOthe outflow for the purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment	r tdnamfdor odwillInvestmentProperty <i>A</i> practice: IAS 7 16

				property; Other non- current assets; Property, plant and equipment]	
ifrs-full	PurchaseOfTre	aXudyıSattaoes, debit	Purchase of treasury shares	The decrease in equity resulting from the purchase of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 106 d
ifrs-full	PurchasesFair	Au tiMation remo	e ftuAsbats es, fair value measurement, assets	The increase in the fair value measurement of assets resulting from purchases of those assets. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	PurchasesFairV	Aut Mation, emo	eftEntiases)wnE fair value measurement, entity's own equity instruments	dilityimsteasen in the fair value measurement of the entity's own equity instruments resulting from purchases of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	tslisclosure: IFRS 13 93 e iii
ifrs-full	PurchasesFairV	/MutuMation,remo	e Purialbisitis es fair value measurement, liabilities	The increase in the fair value measurement of liabilities resulting from purchases	disclosure: IFRS 13 93 e iii

of those liabilities. [Refer: At fair value [member]] ifrs-full PurchasesOfG & & d slRed attend PartyPlinarhasset sons example: IAS The amount debit of goods, of goods 24 21 a related party purchased by transactions the entity in related party transactions. [Refer: Related parties [member]] ifrs-full PurchasesOfProxedtyrAtionOtherResetsRetacedPartyransantionexample: IAS debit 24 21 b property and of property other assets, and other related party assets transactions purchased by the entity in related party transactions. [Refer: Related parties [member]] ifrs-full QualitativeAssessmentOfEstim QualifacitofPraEtiealExpedientelisedswitenApplyingIFRS15Retros assessment qualitative IFRS 15 C6 b of estimated assessment of effect of the estimated effect of the practical expedients practical used when expedients applying used when IFRS 15 applying retrospectively IFRS 15 retrospectively ifrs-full QualitativeDescreptionOfEffectQnFlinarioralStatemaintstOfChanglesolostireitiesThatPermittedInsurer description description of IFRS 4 of effect on the effect on 39C c iii the financial financial Expiry date statements statements of 2021-01-01 of change the change in activities in activities that permitted that permitted insurer to an insurer to reassess reassess whether its whether its activities are activities are predominantly predominantly

connected connected with with insurance insurance. QualitativeDescheptionOfEffectQnaTitativialStatQmatitatOfChangesoldstiveitiesThatResultedInInsure ifrs-full description of | IFRS 4 39D c description of effect on the effect on - Expiry date 2021-01-01 financial the financial statements statements of change of change in activities in activities that resulted that resulted in insurer in an insurer no longer no longer qualifying qualifying to apply the to apply temporary temporary exemption exemption from IFRS 9 from IFRS 9. ifrs-full QualitativeInfortunationAboutContinuitateVevolv Qualitht Derecognised Sinancial Assets information information IFRS 7 42E f about about the continuing entity's involvement continuing involvement in derecognised in financial derecognised assets financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets] ifrs-full QualitativeInfortextionAboutEntitestillitiestivesPaladitatAvedProcessionEvanagingCapital information information IAS 1 135 a about entity's about the objectives, entity's policies and objectives, processes for policies and processes for managing capital managing capital. This should include a description of what it manages as

capital, the

				nature of externally imposed capital requirements and how those requirements are managed, and how the entity is meeting its objectives for managing capital. [Refer: Capital requirements [member]]	
ifrs-full	QualitativeInf	onterrationAboutS	eQsialiviatiAendIn information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	fQuaditiatiiAbour information about sensitivity to insurance risk, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows. [Refer: Types of insurance contracts [member]]	Elissie Farm sAndConditionsOfInsura IFRS 4 39A b – Expiry date 2021-01-01
ifrs-full	RangeAxis	axis	Range [axis]	The axis of a table defines the relationship between the domain members or categories in	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure:

			the table and the line items or concepts that complete the table.	IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: IFRS 7 7
ifrs-full	RangeOfEstimatesWithinW	/hic Haig Vab fiels Li estimates within which fair value is likely to lie for biological assets, at cost	kallyd odrige or Bi of estimates within which fair value is highly likely to lie for biological assets when their fair value cannot be measured reliably and the entity measures them at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]	collòggileaslufressetsAtCost IAS 41 54 c
ifrs-full	RangeOfEstimatestWithinW	/hic Hang abuels Li estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model	kallyer odrige or In of estimates within which fair value is highly likely to lie for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because	vdistniontiPeopertyAtCostOrInAccord IAS 40 78 c

			fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	
ifrs-full	RangeOfEstima test WithinWhi	cliRaigVattelsLi estimates within which fair value is likely to lie for investment property, cost model	kallyal odrige or In of estimates within which fair value is highly likely to lie for investment property measured using the cost model. [Refer: Investment property]	v distnientiPc opertyCostModel IAS 40 79 e iii
ifrs-full	RangesMember	Ranges [member]	This member stands for aggregate ranges. It also represents the standard value for the "Range" axis if no other member is used.	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: IFRS 7 7
ifrs-full	RangesOfExerc isei BricesForO	u Rtangling Share exercise prices for outstanding share options [axis]	Of hioaxi xis of a table defines the relationship between the domain members or	disclosure: IFRS 2 45 d

				categories in the table and the line items or concepts that complete the table.	
ifrs-full	RangesOfExer	ci sePntæ rsForOu	Rtanglis g\$ hare exercise prices for outstanding share options [member]	Ophioms Mabe stands for aggregated ranges of exercise prices for outstanding share options that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options. It also represents the standard value for the "Ranges of exercise prices for outstanding share options" axis if no other member is used. [Refer: Ranges [member]]	disclosure: IFRS 2 45 d
ifrs-full	RatedCreditEx	p&sinstant	Rated credit exposures	The amount of credit exposure that has been rated by external rating agencies.	example: IFRS 7 IG24 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01

				[Refer: Credit exposure]	
ifrs-full	RateOfReturnI	J&AXIX Ræstent T	iReWabfe@tiWfor used to reflect time value of money, regulatory deferral account balances	Teturn used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	afisatidsAureountBalances IFRS 14 33 b
ifrs-full	Rateregulated	C tivitbesMembe	eRate- regulated activities [member]	This member stands for an entity's activities that are subject to rate regulation. It also represents the standard value for the "Types of rate-regulated activities" axis if no other member is used.	disclosure: IFRS 14 30, disclosure: IFRS 14 33
ifrs-full	RawMaterials	X instant, debit	Current raw materials	A classification of current inventory representing the amount of assets to be consumed in the production process or in the rendering of services. [Refer: Inventories]	example: IAS 1 78 c, common practice: IAS 2 37

ifrs-full	RawMaterials A Xd Clorasion abl	esRased	The amount	example:
	debit	materials and consumables used	of raw materials and consumables used in the production process or in the rendering of services. [Refer: Current raw materials]	IAS 1 102, disclosure: IAS 1 99
ifrs-full	ReceiptsFromConthacatsideldF	onDecediptsOrTina	lifilgePuapbse	example: IAS
	debit	contracts held for dealing or trading purposes	inflow from contracts held for dealing or trading purposes.	7 14 g
ifrs-full	ReceiptsFromPr&ndunats@m,dC	laRresseAptsufitiers/		
	debit	premiums and claims, annuities and other policy benefits	inflow from premiums and claims, annuities and other policy benefits.	IAS 7 14 e – Expiry date 2021-01-01
ifrs-full	ReceiptsFromR&ntsAratlSubse	q Recut Sigoltes Do Su	clTAssetsh	example: IAS
	debit	rents and subsequent sales of assets held for rental to others and subsequently held for sale	inflow from rents and subsequent sales relating to assets initially held for rental to others and subsequently held for sale.	7 14
ifrs-full	ReceiptsFromR&ydltiasForesC			example: IAS
	debit	royalties, fees, commissions and other revenue	inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]	7 14 b
ifrs-full	ReceiptsFromSaXedOnationdsA	nReceiptsifigur	Seitveiceas h	example: IAS
	debit	sales of goods and rendering of services	inflow from sales of goods and rendering of services.	7 14 a

ifrs-full	ReceivablesAnd	yatale 5,Relat	e R Teotinsalbåes ce (dilteactsount	example:
	crea	dit	and payables related to insurance contracts	of receivables and payables related to insurance contracts (amounts currently due to and from agents, brokers and policyholders related to insurance contracts).	IFRS 4 IG22 g – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ReceivablesDue X in deb		Receivables due from associates	The amount of receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesDue X in deb		Areseivables due from joint ventures	The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesFro		h Ractionbles from contracts with customers	The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer that is unconditional. A right to consideration is unconditional if only the passage of time is required before	disclosure: IFRS 15 105, disclosure: IFRS 15 116 a

ifrs-full	ReceivablesFromContractsWit	hRacstivnblssAbs from contracts with customers [abstract]	payment of that consideration is due. stract	
ifrs-full	ReceivablesFro iXRestan OfPro debit		The amount of receivables arising from the rental of properties. Property is land or a building – or part of a building – or both.	common practice: IAS 1 78 b
ifrs-full	ReceivablesFroix SaktantPrope debit	rtResceivables from sale of properties	The amount of receivables arising from the sale of properties. Property is land or a building – or part of a building – or both.	common practice: IAS 1 78 b
ifrs-full	ReceivablesFrotX Taxtax0 therT debit	hRuthervahddsax from taxes other than income tax	The amount of receivables from taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate	common practice: IAS 1 78 b

or joint arrangement on distributions to the reporting entity. ifrs-full RecipesFormula Whstals Design Recipes ot type The amount example: IAS 38 119 f debit formulae, of intangible models. assets designs and representing prototypes recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill] example: IAS ifrs-full RecipesFormulaesholdersDesigneetersOtotypesMismber 38 119 f formulae, stands for models, a class of designs and intangible prototypes assets [member] representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill] ifrs-full ReclassificationX distinguits On Reputies sitilize Od OF New lay Approach Before Fax adjustments debit amount of IFRS 4 35D on application reclassification b – Effective of overlay adjustments on first application of approach, related to the before tax application of IFRS 9 the overlay approach, before tax. Reclassification adjustments are amounts reclassified to profit

				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	n X djursttiren ,tsO: debit	nAepplissificeaOd adjustments on application of overlay approach, net of tax	oWerlayApproad amount of reclassification adjustments related to the application of the overlay approach, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	Reclassification	n X djuusttiven ,tsO debit	nAcceliasbifification adjustments on available- for-sale financial assets, before tax	helfinancialAsse amount of reclassification adjustments related to available-for- sale financial assets, before tax. Reclassification adjustments are amounts	IAS 1 92 – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01

				reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for- sale; Other comprehensive income]	
ifrs-full	Reclassificatio	n X djursttiren ,tsO: debit	n Avalasbififatisa adjustments on available- for-sale financial assets, net of tax	helfinancialAsse amount of reclassification adjustments related to available-for- sale financial assets, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for- sale; Other comprehensive income]	IAS 1 92 – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01 n
ifrs-full	Reclassificatio	n X djuusttiven ,tsO	nRashashofiidatida	-	disclosure:
		debit	adjustments	amount of	IAS 1 92,

			on cash flow hedges, before tax	reclassification adjustments related to cash flow hedges, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income]	IFRS 7 23 d – Expiry date 2021-01-01 n
ifrs-full	Reclassification	n X djursttiten ,tsOt debit	Reshiftiofidation adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax		IFRS 7 24E a
ifrs-full	Reclassification	n X djursttiven ,tsOr debit	hReshistofidation adjustments on cash flow hedges for which hedged item affected	Here the second	d gsdløsmA ffectedProfitOrLossNetC IFRS 7 24C b iv, disclosure: IFRS 7 24E a

			profit or loss, net of tax	hedged item affected profit or loss, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	1
ifrs-full	Reclassificatio	nXX dijuusattiven, tsO	nRashEbifidatio	gestfeorWhichRe	setiscelOsfüræshFlowHedgesWillNotBe
		debit	adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	amount of reclassification adjustments on cash flow hedges for which the reserve of cash flow hedges will not be recovered in one or more future periods, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	IFRS 7 24E a
ifrs-full	Reclassificatio	n X djuusativen ,tsOr	nReshistofidatio	p athetOfTax	disclosure:
		debit	adjustments on cash flow hedges, net of tax	amount of reclassification	IAS 1 92, disclosure: IFRS 7 24C b iv, disclosure: IFRS 7 24E a, disclosure: IFRS 7 23 d n- Expiry date 2021-01-01

				periods. [Refer: Cash flow hedges [member]; Other comprehensive income]	
ifrs-full		debit	adjustments on change in value of foreign currency basis spreads, before tax	amount of reclassification adjustments related to change in value of foreign currency basis spreads, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	n
ifrs-full	Reclassificatio	n X dijuusattiven ,tsO debit	n R'balagsIñdatio adjustments on change in value of foreign currency basis spreads, net of tax	Control for the second state of the second state state state state state state of the second state	

				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods.	
				[Refer: Other comprehensive	
				income]	
ifrs-full	Reclassificatio	debit	adjustments on change in value of forward elements of forward contracts, before tax	amount of reclassification adjustments related to change in value of forward elements of forward contracts, before tax. Reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive	n
ifrs-full	Reclassificatio	nXX dfinusst timenots ()	n Ribalage In Vatim	income]	ndistslouTiverwardContractsNetOfTax
111.5-1011		debit	adjustments on change in value of forward elements of forward contracts, net of tax	amount of reclassification adjustments related to change in value of forward elements	IAS 1 92

		debit	adjustments	amount of	IAS 1 92
		5 ,			
ifrs-full	Reclassification	n X djuusativen , ts Or	nRecalageInVatio	Dhe imeValueO	f@ptlossNetOfTax
				income]	
				comprehensive	
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				periods.	
				or previous	
				the current	
				income in	
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				recognised	
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				(loss) in the	
				to profit	
				are amounts reclassified	
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				before tax.	
				of options,	
				time value	
			before tax	value of	
			of options,	change in	
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			on change	reclassification	
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ifrs-full	Reclassification	n X diwstricen tsO	RealaseifiXatio	Mhe imeValueO	fd)stlossBeforeTax
				income]	
				comprehensive	
				[Refer: Other	
				periods.	
				or previous	
				the current	
				income in	
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				that were recognised	
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				(loss) in the	
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				net of tax.	
				contracts,	
				of forward	

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are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in			deon	on exchange differences on translation,	reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, before tax.	disclosure: IAS 21 48
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				on exchange differences on translation,	reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive	disclosure: IAS 21 48

				or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	nXX aliuusattiventsO	nRechassifecatff	r Æhe esOnTransl	ationNetOfTax
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		'			
				comprehensive income]	
ifrs-full	Reclassification	n X djuusattiven ,tsO	nRiecalasseilincatio	n Expenses From	ReinslosameeContractsHeldExcluded
111.5-1011		debit	adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts held, before tax. Reclassification adjustments	IAS 1 92 – Effective 2021-01-01, disclosure: IFRS 17 91 a – Effective 2021-01-01, disclosure: IFRS 17 B135 a – Effective 2021-01-01,

ifrs-full	Reclassification	n X djuusativen ,tsOr debit	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts held, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the	RisticsameeContractsHeldExcluded IAS 1 92 – Effective 2021-01-01, disclosure: IFRS 17 91 a – Effective 2021-01-01, disclosure: IFRS 17 B135 a – Effective 2021-01-01,
				Reclassification adjustments are amounts reclassified to profit	ndisclosure: IFRS 17 82 – Effective
				current period that were recognised in other comprehensive income in the current or previous	
				periods. [Refer: Insurance finance	

				income (expenses); Reinsurance contracts held [member]]	
ifrs-full	Reclassification				aid still as the ough Other Comprehensiv
III S-IUII		debit	adjustments on financial assets measured at fair value through other comprehensive income, before tax	amount of reclassification adjustments related to financial assets	IAS 1 92, disclosure: IFRS 7 20 a viii
ifrs-full	Reclassificatio	nX diwstrientsO	nRindassiafiAssict	s Mheasured AtF?	aid Wallos Tibeough Other Comprehensiv
		debit	adjustments on financial assets measured at fair value	amount of reclassification adjustments related to financial assets	IAS 1 92

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		(loss) in the	
		current period	
		that were	
		recognised	
			ļ
		in other	
		comprehensive	
		income in	
		the current	
		or previous	ļ
		periods.	ļ
		[Refer: Other	
		comprehensive	
		income]	
ifrs-full	Reclassification X dimst	wmtsOnRindassiafiAstictsThetHaveBeenIdistedsignetedFromOverlayApp	roacl
1115-1ull	debit	adjustments amount of IFRS 4 39L f	10401
	deon	on financial reclassification iii – Effective	
		assets that adjustments on first	
		have been de- related to application of	
		from overlay assets that	
		approach, net have been de-	
		of tax designated	
		from the	
		overlay	
		approach	
		during the	
		reporting	
		period,	
		net of tax.	
		Reclassification	
		adjustments	
		are amounts	
		reclassified	
		to profit	
		(loss) in the	
		current period	
		that were	
		recognised	
		in other	
		comprehensive	
		income in	
		the current	
		or previous	
		periods.	
		[Refer: Other	
		comprehensive	
		income]	
ifrs-full	Reclassification X dimst	wmtsOnRicclgssifitAtidnThstmentsInFordigclOsperationsBeforeTax	
	debit	adjustments amount of IAS 1 92,	
		on hedges reclassification disclosure:	
		of net adjustments IAS 39 102,	
		investments related to	

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ifrs-full	Reclassificatio				ndeseRosurensuranceContractsIssuedE
		debit	adjustments	amount of	IAS 1 92 –
			on insurance	reclassification	
			finance	adjustments	2021-01-01,
			income	related to	disclosure:
			(expenses)	insurance	IFRS 17 91
			from	finance	a – Effective
			insurance	income	2021-01-01,
			contracts	(expenses)	disclosure:
			issued	from	IFRS 17
			excluded	insurance	B135 a –
			from profit or	contracts	Effective
			loss, before	issued,	2021-01-01
			tax	before tax. Reclassification	2
					1
				adjustments are amounts	
				reclassified	
				to profit	
				(loss) in the	
				current period	
				that were	
				recognised	
				in other	
				comprehensive	
				income in	
				the current	
				or previous	
				periods.	
				[Refer:	
				Insurance	
				finance	
				income	
				(expenses);	
				Insurance	
				contracts	
				issued	
				[member]]	
ifrs-full	Reclassificatio	nXX diwstrientsO	nReclassiceEatia	ndelecomeExpe	ndeschosmensuranceContractsIssuedE
		debit	adjustments	amount of	IAS 1 92 –
			on insurance	reclassification	
			finance	adjustments	2021-01-01,
			income	related to	disclosure:
			(expenses)	insurance	IFRS 17 91
			from	finance	a – Effective
			insurance	income	2021-01-01,
			contracts	(expenses)	disclosure:
			issued	from	IFRS 17
			excluded	from insurance contracts	IFRS 17 B135 a – Effective
				insurance	B135 a –

ifrs-full	Reclassificatio	n X djurstiven ,tsOr debit	nRetMssvfimatint adjustments on net movement in regulatory deferral account balances, before tax	Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] filkegulatoryDe amount of reclassification adjustments related to the net movement in regulatory deferral account balances, before tax. Reclassificatio adjustments are amounts reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods.	f disalAxuwu ntBalancesBeforeTax IFRS 14 22 b
			in regulatory deferral account balances,	related to the net movement in regulatory deferral account balances, before tax. Reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive	
				that were recognised in other comprehensive income in the current or previous	

				deferral account balances [member]; Other comprehensive income]	
ifrs-full	Reclassification	n X djursttiren ,tsOr debit	nNetMssifination adjustments on net movement in regulatory deferral account balances, net of tax	amount of reclassification adjustments related to the net movement in regulatory deferral account balances, net of tax. Reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral	n
				account balances [member]; Other comprehensive income]	
ifrs-full	Reclassification	n XatbAxtiida blefo debit	PRaddfisiafinaitab into available-for- sale financial assets	Attack States St	disclosure: IFRS 7 12 – Expiry date 2021-01-01

	available-for- sale]
ifrs-full	ReclassificationMathFintancialASectsAstFificeMinThe anghPhtofitCliftadossure:debitinto financial assets at fair value through profit or lossof financial
ifrs-full	ReclassificationWithHæliduomatReclassificationThe amountdisclosure:debitinto held- to-maturity investmentsof financial assetsIFRS 7 12 –2021-01-01into the held- to-maturity investments2021-01-01into the held- to-maturity investmentscategory.Refer: Held- to-maturity investments; Financial assets]Held- to-maturity
ifrs-full	ReclassificationKnthIrotionAndRecelassificationThe amount of financial assetsdisclosure: IFRS 7 12 – Expiry datedebitinto loans and receivablesof financial assetsIFRS 7 12 – Expiry date2021-01-01into the loans and receivables2021-01-01Image: Comparison of the state of the
ifrs-full	Reclassification Differentiation Differentiation Resclassification Differentiation Attraction Differentiation Attraction Attraction Attraction Attraction Differentiation Attraction Attraction Attraction Attraction Differentiation Attraction Attraction IFRS 7 12B c Attraction Attraction Attraction Attraction Attraction Attraction Attraction

			value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]	
ifrs-full	Reclassification & finational			dlisodtlsutodeMeasuredAtFairValueThro
		of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	of financial assets reclassified out of the amortised cost measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]	IFRS 7 12B c
ifrs-full	Reclassification & Hinstorial	A colto Ant Chi Kating	-	eliisoMsaserredAtAmortisedCost
		of financial assets out of measured at fair value through profit or loss into measured at amortised cost	of financial assets reclassified out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]	IFRS 7 12B c
ifrs-full	Reclassification & filinational			alistic agent of the rComprehensive Incon
		of financial assets out of measured at fair value through other	of financial assets reclassified out of the fair value	IFRS 7 12B c

		income into measured at amortised cost	e through other comprehensive income measurement category and into the amortised cost measurement category. [Refer: Financial assets]	
ifrs-full	Reclassification			ealstadaghaetherComprehensiveIncon
		of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the fair value through profit or loss measurement category. [Refer: Financial assets]	IFRS 7 12B c
ifrs-full	Reclassification	ØfFinationalAssRtsClastficketas	n Tehel-Anti-Fanite Walu	aliston and the state of the second s
		of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	profit or loss measurement category and into the	IFRS 7 12B c

ifrs-full	Reclassification	Reclassification World AAvailable Recsars financial Acesets ount				
		credit	out of available-for- sale financial assets	of financial assets reclassified out of the available-for- sale category. [Refer: Financial assets available-for- sale]	IFRS 7 12A a – Expiry date 2021-01-01, disclosure: IFRS 7 12 – Expiry date 2021-01-01	
ifrs-full	Reclassification	n Outo a Fiona ncia	IReseassi fFcaiti V	alliteThmoorghtPro	fati@alloouse:	
		credit	out of financial assets at fair value through profit or loss	of financial assets reclassified out of the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A a – Expiry date 2021-01-01, disclosure: IFRS 7 12 – Expiry date 2021-01-01	
ifrs-full	Reclassification	n&utuvation credit	Aucilgdsificstitue out of held- to-maturity investments	mitse amount of financial assets reclassified out of the held-to- maturity investments category. [Refer: Held- to-maturity investments; Financial assets]	disclosure: IFRS 7 12 – Expiry date 2021-01-01	
ifrs-full	Reclassification	n Øuh00 filioa n,sA credit	n RRetasisiation out of loans and receivables	nThe amount of financial assets reclassified out of the loans and receivables category. [Refer: Loans and receivables;	disclosure: IFRS 7 12 – Expiry date 2021-01-01	

			Financial assets]	
ifrs-full	ReclassifiedItenasAsxis	Reclassified items [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 41
ifrs-full	ReclassifiedIte	ber Reclassified items [member]	This member stands for items that have been reclassified when the entity changes their presentation or classification in its financial statements. It also represents the standard value for the "Reclassified items" axis if no other member is used.	disclosure: IAS 1 41
ifrs-full	RecognisedAssetsDefa	n¢dBeneñitætlainfined benefit asset	The amount of surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined	common practice: IAS 1 55

		benefit plans [member]]	S
ifrs-full	cont invo in dere	ets of assets resenting recognised in the statement olvement of financial position representing the entity's	IFRS 7 42E a in g t
ifrs-full	RecognisedLiab X i instabu ffinedB ehu ff credit bene liabi		practice: IAS 1 55
ifrs-full	repro- cont invo in dere	of liabilities resenting attinuing olvement ecognised ancial of liabilities recognised in the statemen of financial position representing the entity's	t IFRS 7 42E a
ifrs-full	prof mult by a tax r	accounting	FaxRatesAbstract
ifrs-full	of ag diffe betw	mutBlitatioen Aggregate Serence Ween Value	InitialRecognitionAndAmountDeterm

	at initial recognition and transaction price yet to be recognised in profit or loss [abstract]
ifrs-full	Reconciliation Of Average Effect Rectance Ritation d Applicable Tax Rate Abstract of average effective tax rate and applicable tax rate [abstract]
ifrs-full	ReconciliationOfChangesInAll ReanceAiation tForCreditLossesOfFinancialAssetsAbstract of changes in allowance account for credit losses of financial assets [abstract]
ifrs-full	Reconciliation Of Changes In Bio Regional Alisation bstract of changes in biological assets [abstract]
ifrs-full	Reconciliation Of Changes In Configurent I liabidint ies Recognised In Business Combination Abstract of changes in contingent liabilities recognised in business combination [abstract]
ifrs-full	ReconciliationOfChangesInDe fRuediAcititation ReconciliationOfChangesInDe fRuediAcititation of changes in deferred acquisition costs arising from insurance contracts [abstract]
ifrs-full	Reconciliation Of Changes In De fRured ificit latability Asset Abstract of changes in deferred tax liability

	(asset) [abstract]
ifrs-full	Reconciliation OfChangesInFai Reaconciliation: mentAssetsAbstract of changes in fair value measurement, assets [abstract]
ifrs-full	Reconciliation OfChangesInFai Reconciliation Metool/liation mentEntitysOwnEquityInstrumentsAbstract of changes in fair value measurement, entity's own equity instruments [abstract] instruments instruments
ifrs-full	Reconciliation OfChangesInFai RedonMiasime mentLiabilities Abstract of changes in fair value measurement, liabilities [abstract]
ifrs-full	Reconciliation Of Changes In Go of changes in good will [abstract]
ifrs-full	Reconciliation Of Changes In Inta Rgitolec AisatisA nd Good will Abstract of changes in intangible assets and good will [abstract]
ifrs-full	Reconciliation OfChangesInIntal giole & listing her ThanGoodwillAbstract of changes in intangible assets other than goodwill [abstract]
ifrs-full	Reconciliation Of Changes In Investment Property of changes in investment property [abstract]
ifrs-full	ReconciliationOfChangesInLia Bieteinseliditirim suranceContractsAndReinsuranceContractsIssuedA of changes in liabilities under insurance

contracts and reinsurance contracts issued [abstract] ifrs-full ReconciliationOfChangesInNet**Resetseiliatiabl**eForBenefitsAbstract of changes in net assets available for benefits [abstract] ifrs-full ReconciliationOfChangesInOthRueRumvislinationAbstract of changes in other provisions [abstract] ReconciliationOfChangesInProBertyRealitationdEquipmentAbstract ifrs-full of changes in property, plant and equipment [abstract] ifrs-full ReconciliationOfChangesInReiRsavanciliaskensAbstract of changes in reinsurance assets [abstract] ifrs-full Reconciliation Of Fair Value Of Cired and Det I Value Abstract of fair value of credit derivative [abstract] ifrs-full Reconciliation Of Nominal Amon Nominal Amon Reconciliation of Nominal Amon Nomi of nominal amount of credit derivative [abstract] ifrs-full Reconciliation Of Number Of ShaRex Outsiliantdomg Abstract of number of shares outstanding [abstract] ifrs-full ReconciliationOfRegulatoryDefeeralAcidiationOreditBalancesAbstract of regulatory deferral account credit

	balances [abstract]
ifrs-full	Reconciliation Of Regulatory De Recal Aciditation Debit Balances Abstract of regulatory deferral account debit balances [abstract]
ifrs-full	Reconciliation OfReserveOfGai Reconditionation of reserve of reserve of gains and losses on financial assets measured at fair value at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract] jabstract] jabstract]
ifrs-full	ReconciliationOfUndiscounted ReasonRaiyintionts ToNetInvestmentInFinanceLeaseAbstract of undiscounted lease payments to net investment in finance lease [abstract]
ifrs-full	RecoverableAmXuintthfAssetOrRasbgenableting Uhit higher disclosure: debit amount of of an asset's IAS 36 130 e generating generating unit's) fair value less costs of disposal and its value in use. [Refer: Cash-

ifrs-full		/ahænbøeasurem	fair value measurement [member]	generating units [member]] This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position at the end of each reporting period. [Refer: IFRSs [member]]	disclosure: IFRS 13 93 a
ifrs-full	RedesignatedA	nnæmbløfember	Redesignated amount [member]	This member stands for the amount that has been redesignated during the transition to IFRSs.	common practice: IFRS 1 29
ifrs-full	RedesignatedF	ið Annos stað Atsset As debit	Realesty of the set of		disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	RedesignatedF	ið Annos stal Atşset At debit	Rertvalge Tredu financial asset as at fair value through profit or loss	griferafitOnitoss of financial assets redesignated to be measured at fair value through profit or loss on transition to IFRSs. [Refer: At fair value	disclosure: IFRS 1 29

ifrs-full		credit	financial liability as at fair value through profit or loss	[member]; IFRSs [member]; Financial assets] röhghfmofütf0 rL of financial liabilities redesignated as at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial liabilities]	IFRS 1 29A, disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	RedesignatedM	lemabeb er	Redesignated [member]	This member stands for financial instruments redesignated during the transition to IFRSs. It also represents the standard value for the "Redesignation axis if no other member is used.	disclosure: IFRS 1 29
ifrs-full	Redesignation	Aaoiiss	Redesignation [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 1 29

ifrs-full	ReductionOfIs	s Xedûrapital , debit	Reduction of issued capital	The decrease in equity resulting from a reduction in issued capital. [Refer: Issued capital]	common practice: IAS 1 106 d
ifrs-full	RefundsProvis	ið nistant, credit	Refunds provision	The amount of provision for refunds to be made by the entity to its customers. [Refer: Other provisions]	example: IAS 37 Example 4 Refunds policy, example: IAS 37 87
ifrs-full	RefundsProvis	ionAbstract	Refunds provision [abstract]		
ifrs-full	RefundsProvis	iondvfabraber	Refunds provision [member]	This member stands for a provision for refunds to be made by the entity to its customers. [Refer: Other provisions [member]]	example: IAS 37 Example 4 Refunds policy, example: IAS 37 87
ifrs-full	RegulatoryDef	e n raitAccountBa	lægslateisy deferral account balances [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 14 B22
ifrs-full	RegulatoryDef	e mahAloc ountBa	lærgeslætøssyified deferral account balances classified as disposal groups [member]	Abilispessible stands for regulatory deferral account balances that are classified as disposal groups.	uþisMæsnbær IFRS 14 B22

			[Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	
ifrs-full	RegulatoryDefennahAlocaountB	al Arcges Natemy ber deferral account balances [member]	This member stands for regulatory deferral account balances. A regulatory deferral account balance is the balance of any expense (or income) account that would not be recognised as an asset or a liability in accordance with other Standards, but that qualifies for deferral because it is included, or is expected to be included, by the rate regulator in establishing the rate(s) that can be charged to customers. This member also represents the standard value for the "Regulatory	disclosure: IFRS 14 B22

deferral account balances" axis if no other member is used. ifrs-full RegulatoryDefennehAloccountBallaRegesNtotfylassiffedAsfeisplosalfoliochosMember deferral stands for IFRS 14 B22 account regulatory balances not deferral classified account as disposal balances groups that are not [member] classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]] ifrs-full RegulatoryDefexabatantuntCreRitBalatores The amount disclosure: deferral IFRS 14 20 credit of regulatory account credit deferral b, disclosure: balances account credit IFRS 14 33 balances. a, disclosure: IFRS 14 35 [Refer: Regulatory deferral account balances [member]] ifrs-full RegulatoryDeferralAccountCreRieBalatoresAbstract deferral account credit balances [abstract] ifrs-full RegulatoryDefeXrahAtantuntCreRitBalaturesAndRetatedDeferredTscxbsabelity of regulatory IFRS 14 24, credit deferral account credit deferral disclosure: balances account credit IFRS 14 B11 and related balances and а deferred tax the related liability deferred tax liability.

				[Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances]	
ifrs-full	RegulatoryDef	erralAccountCr	e RidBalaturg sAn deferral account credit balances and related deferred tax liability [abstract]	dRelatedDeferre	dTaxLiabilityAbstract
ifrs-full	RegulatoryDef	e XabAtant untCro	eRitgalaturysDir deferral account credit balances directly related to disposal group	eEthyRelotedTol of regulatory deferral account credit balances that are directly related to a disposal group. [Refer: Regulatory deferral account credit balances; Disposal groups classified as held for sale [member]]	Dispetentia
ifrs-full	RegulatoryDef	e ¥rahAtant untDe debit	tRtBallatoes deferral account debit balances	The amount of regulatory deferral account debit balances. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 20 a, disclosure: IFRS 14 33 a, disclosure: IFRS 14 35

ifrs-full RegulatoryDeferralAccountDelRteBallatoesAbstract deferral account debit balances [abstract] ifrs-full RegulatoryDefeXrahAstantuntDelRtePallatoesAndRelatanbBeferreddiscelossere: of regulatory deferral IFRS 14 24, debit account debit deferral disclosure: IFRS 14 B11 balances account debit and related balances and а deferred tax the related asset deferred tax asset. [Refer: Regulatory deferral account debit balances: Deferred tax asset associated with regulatory deferral account balances] ifrs-full RegulatoryDeferralAccountDelatealatoesAndRelatedDeferredTaxAssetAbstract deferral account debit balances and related deferred tax asset [abstract] ifrs-full RegulatoryDefeXrahAtantuntDelRtePallatoesDireCtheRatatedToDisiscsasCircup IFRS 14 25 debit deferral of regulatory account debit deferral balances account debit directly balances that related to are directly disposal related to group a disposal group. [Refer: Regulatory deferral account debit balances; Disposal groups classified as held for sale [member]]

ifrs-full	RegulatoryEnviaxinsmentsAxis	Regulatory environments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 c
ifrs-full	RegulatoryEnvi noeumbeu tsMem	b R ægulatory environments [member]	This member stands for all regulatory environments. It also represents the standard value for the "Regulatory environments" axis if no other member is used.	example: IAS 19 138 c
ifrs-full	Reimbursemen tRighttaAtFairV debit	a Ræ imbursemer rights, at fair value	tThe amount of the entity's rights to the reimbursement by another party of some or all of the expenditure required to settle a defined benefit obligation recognised as a separate asset and measured at fair value. [Refer: At fair value [member]]	disclosure: IAS 19 140 b
ifrs-full	ReinsuranceAss &ts instant, debit	Reinsurance assets	The amount of a cedant's net contractual	disclosure: IFRS 4 37 e – Expiry date 2021-01-01

				rights under a reinsurance contract.	
ifrs-full	ReinsuranceCo	ntrærtøEfeldMer	n Bei nsurance contracts held [member]	This member stands for reinsurance contracts held. Reinsurance contracts are insurance contracts are insurance contracts issued by one entity (the reinsurer) to compensate another entity for claims arising from one or more insurance contracts issued by that other entity (underlying contracts). [Refer: Insurance contracts [member]]	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	ReinsuranceCo	n Xraossahe]dTha debit	t Reinssnats ce contracts held that are assets	The amount of reinsurance contracts held that are assets. [Refer: Assets; Reinsurance contracts held [member]]	disclosure: IAS 1 54 da – Effective 2021-01-01, disclosure: IFRS 17 78 c – Effective 2021-01-01
ifrs-full		n¥råœssåheldTha credit	contracts held that are liabilities	The amount of reinsurance contracts held that are liabilities. [Refer: Liabilities; Reinsurance contracts held [member]]	disclosure: IAS 1 54 ma – Effective 2021-01-01, disclosure: IFRS 17 78 d – Effective 2021-01-01
ifrs-full	ReinsurersShar	eOtiAbcountAri	sRegifisometrisura share of	nEbGontradisMe stands for the	

			amount arising from insurance contracts [member]	reinsurer's share of the amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]	IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	RelatedParties	Maanblee r	Related parties [member]	This member stands for related parties. Related parties are persons or entities that are related to the entity that is preparing its financial statements (the reporting entity). (a) A person or a close member of that person's family is related to a reporting entity if that person: (i) has control or joint control over the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key management personel of the reporting entity or of a parent of the reporting	disclosure: IAS 24 19

entity. (b) An entity is related to a reporting entity if any of the following conditions applies: (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). (iii) Both entities are joint ventures of the same third party. (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. (v) The entity is a postemployment

benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity. (vi) The entity is controlled or jointly controlled by a person identified in (a). (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of

the reporting entity. [Refer: Joint ventures [member]; Key management personnel of entity or parent [member]] ifrs-full RelatedPartyTransactionsAbstractlated party transactions [abstract] ifrs-full RemainingAmon Bls Rion Period (Rentanging eAss Filse Material To Entrisy 2010) e: IAS 38 122 b amortisation remaining period of amortisation period of intangible assets individual material to intangible entity assets that are material to the entity's financial statements. [Refer: Depreciation and amortisation expense] ifrs-full RemainingContRactastablydiscolatedCastageutflothslaftbowsThatedistscremContractsWithinScopeO credit contractual of the IFRS 17 132 undiscounted b i – Effective remaining 2021-01-01 cash outflows contractual (inflows) that undiscounted arise from cash outflows (inflows) that contracts within scope arise from of IFRS contracts 17 that are within the liabilities scope of IFRS 17 that are liabilities. ifrs-full RemainingRecoDerPeriodOfRegunationspecterral AccountDeb to Bacanses 2019 IFRS 14 33 c recovery remaining period of recovery regulatory period of deferral regulatory account debit deferral balances account debit balances. [Refer:

				Regulatory deferral account debit balances]	
ifrs-full	RemainingReve	₽943¶ReriodOfR	e Behatairyifig eferr reversal period of regulatory deferral account credit balances	all Account Credi remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	tæstansus2019 IFRS 14 33 c
ifrs-full	RemainingUnan	XontistadGainsA credit	Arethonisma unamortised gains (losses) arising on buying reinsurance	gOa BuyingRei amount of unamortised deferred gains (losses) arising from the purchase of reinsurance.	n sissalose re: IFRS 4 37 b ii – Expiry date 2021-01-01
ifrs-full	RentalExpense	X duration, debit	Rental expense	The amount of expense recognised on rental activities.	common practice: IAS 1 85
ifrs-full		X duration, credit	Rental income	The amount of income recognised from rental activities.	common practice: IAS 1 112 c
ifrs-full	RentalIncomeFr	Xird imatistm gent credit	PRoperty income from investment property	The amount of rental income arising from investment property recognised in profit or loss. [Refer: Investment property]	disclosure: IAS 40 75 f i
ifrs-full	RentalIncomeFi	Xord luratistm ent credit	PRoperatyNetOfI income from)iFbet@potatingl of rental	Exprementor practice: IAS
			investment	income	1 112 c

		property, net of direct operating expense	arising from investment property, net of direct operating expense from such property. [Refer: Direct operating expense from investment property; Rental income from investment property]	
ifrs-full	RentalIncomeFromInvestmen	tPRoperatyNetOfl income from	DirectOperating	ExpenseAbstract
		income from investment property, net of direct operating expense [abstract]		
ifrs-full	RentDeferredInðo ms tant, credit	Rent deferred income	The amount of deferred income arising on rental activity. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredInðo ins tahassifie credit	d Rs tituthefetrred income classified as current	The amount of rent deferred income classified as current. [Refer: Rent deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredInðoinstâhatşsifie credit	d ReNodeferrent income classified as non-current	The amount of rent deferred income classified as non-current. [Refer: Rent	common practice: IAS 1 78

ifrs-full	RentMeasurementim	_	Rent, measurement input [member]	deferred income] This member stands for the rent used as a measurement input.	common practice: IFRS 13 93 d
ifrs-full	RepairsAndMaiXtcha debit	~	Seepairs and maintenance expense	The amount of expenses incurred for the day-to- day servicing of assets, which may include the cost of labour, consumables or small parts.	common practice: IAS 1 85
ifrs-full	RepaymentsOf Bionde credi		Repayments of bonds, notes and debentures	The cash outflow for repayments of bonds, notes and debentures.	common practice: IAS 7 17
ifrs-full	RepaymentsOf Bórto credi	-	REPRINT IN THE ITEM OF borrowings, classified as financing activities	iff bA ctish ties outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]	example: IAS 7 17 d
ifrs-full	RepaymentsOf Ourbe credi		ngspayments of current borrowings	The cash outflow for repayments of current borrowings. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	RepaymentsOf Node credi		Repays ments of non- current borrowings	The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]	common practice: IAS 7 17

ifrs-full	RepaymentsOf SXIbbrditiate dL credit	ia Riditiss ments of subordinated liabilities	The cash outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 7 17
ifrs-full	ReportableSegnmentsMermber	Reportable segments [member]	This member stands for operating segments for which IFRS 8 requires information to be disclosed. The entity shall report separately information about an operating segment that meets any of the following quantitative thresholds: (a) reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments; (b) the absolute amount of its reported profit or loss is 10 per cent or more of	example: IAS 19 138 d, disclosure: IFRS 15 115 example: IFRS 17 96 c – Effective 2021-01-01, disclosure: IFRS 8 23

the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss; or (c) assets are 10 per cent or more of the combined assets of all operating segments. Additionally operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to usersi of the financial statements. [Refer: Operating segments [Refer: Operating segments [Refer: Operating segments [member]]				
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ifrs-full	ReportedIfInCo	m phiance Withl	ReppivetexinfOfI		common
			compliance with requirement of IFRS [member]	stands for the information that would have been reported in the financial statements by the entity if it was in compliance with the requirement of an IFRS, in the case that the entity departed from that requirement.	practice: IAS 1 20 d
ifrs-full	ReportingYear	M oenblee r	Reporting year [member]	This member stands for the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	RepurchaseAg	æinstanĄndCa credit	sRepulaterations agreements and cash collateral on securities lent	SeturitiesLent amount of instruments sold with the intent to reacquire in repurchase agreements and cash collateral on securities lent.	common practice: IAS 1 55
ifrs-full	ResearchAndD	eXedopatient,Exp debit	ettessearch and development expense	The amount of expenditure directly attributable to research or development activities, recognised in profit or loss.	disclosure: IAS 38 126
ifrs-full	ReserveForCat	aXtnonphænt, credit	Reserve for catastrophe	A component of equity representing resources to provide for	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure:

				infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites, or earthquake damage.	IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveForCat	a steopiber Membe	Reserve for catastrophe [member]	This member stands for a component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites or earthquake damage.	example: IAS 1 108 – Expiry date 2021-01-01, disclosure: IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveForEqu	ı Xisntitan t, credit	Reserve for equalisation	A component of equity representing resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract.	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure: IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveForEqu	ı anhissatloon Memb	eReserve for equalisation [member]	This member stands for a component of equity representing	example: IAS 1 108 – Expiry date 2021-01-01, disclosure:

				resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract (for example, hail, credit, guarantee and fidelity insurance) using a formula based on experience over a number of years.	IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveOfCash	n KlonsHæd ges credit	Reserve of cash flow	A component of equity	common practice:
			hedges	representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]	IAS 1 78 e, disclosure: IFRS 9 6.5.11
ifrs-full	ReserveOfCasl	n XlónsHærd gesCo credit	Rissaingld€dges cash flow hedges, continuing hedges	A component of equity representing the reserve of cash flow hedges in relation to continuing hedges. [Refer:	disclosure: IFRS 7 24B b ii

				Reserve of cash flow hedges]	
ifrs-full	ReserveOfCasl	credit	ReisegRelations cash flow hedges, hedging relationships for which hedge accounting is no longer applied	htps:BontWhiath of equity representing the reserve of cash flow hedges in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of cash flow hedges]	atigelasumuntingIsNoLongerApplied IFRS 7 24B b iii
ifrs-full	ReserveOfCasl	h Filombæ rdgesM	eRubserve of cash flow hedges [member]	This member stands for a component of equity representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]	example: IAS 1 108, disclosure: IFRS 9 6.5.11
ifrs-full	ReserveOfCha	n¥elm4taintyalue(credit	Reserve of Liab change in fair value of financial liability attributable to change in credit risk of liability	i AtyAmpionemble of equity representing the accumulated change in fair value of financial liabilities	e Tofilmang eInCreditRiskOfLiability practice: IAS 1 78 e

attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities] ifrs-full ReserveOfChangelmbairValueOREseaweialLiabilityAtuenthableEsathangelASreditRiskOfLiabilityN change in stands for a 1 108 fair value component of financial of equity liability representing attributable the to change in accumulated credit risk change in of liability fair value [member] of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities] ifrs-full ReserveOfChahyeImstahteOfF of Reignt Sterrency BAsisSpreadsnt common credit of change of equity practice: in value representing ÎAS 1 78 e, of foreign the disclosure: currency accumulated IFRS 9 6.5.16 basis spreads change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.

ifrs-full	ReserveOfCha	ngedimWetueOfFo	Rigerverrency	BāsiisSprenadbeMe	nexbennple:
IITS-TUII	KeserveOICha	ngæimøerueOfFo	of change in value of foreign currency basis spreads [member]	stands for a component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging	IAS 1 108, disclosure: IFRS 9 6.5.16
· C C 11	D Offi	VI WILLOF		instruments.	
ifrs-full	ReserveOfCha	n ğelinstaht eOfFo credit	Researched ements of change	Of Equity	practice:
			in value of forward elements of forward contracts	representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.	IAS 1 78 e, disclosure: IFRS 9 6.5.16
ifrs-full	ReserveOfCha	ngælmVetueOfFo			
			of change in value	stands for a component	IAS 1 108,

			of forward elements of forward contracts [member]	of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.	disclosure: IFRS 9 6.5.16
ifrs-full	ReserveOfCha	n ğelmšvaht eOfTi credit	i ReValue OfOpti change in value of time value of options	ohacomponent of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.	common practice: IAS 1 78 e, disclosure: IFRS 9 6.5.15
ifrs-full	ReserveOfCha	ngælmVælueOfTi	iReValueOfOpti change in value of time value of options [member]		example: IAS 1 108, disclosure: IFRS 9 6.5.15

				accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.	
ifrs-full	ReserveOfDisc	r XtionstaryP , artici credit	platisertVeatifires discretionary participation features	A component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure: IFRS 4 IG22 f – Expiry date 2021-01-01, disclosure: IFRS 4 34 b – Expiry date 2021-01-01

				based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/ or unrealised investment returns on a 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.	
ifrs-full	ReserveOfDisc	n etėomlaey Partici	platiserFeatfiresM discretionary	Æhiben ember stands for a	example: IAS 1 108 –
			participation features [member]	component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or	Expiry date 2021-01-01, disclosure: IFRS 4 IG22 f – Expiry date 2021-01-01, disclosure: IFRS 4 34 b – Expiry date 2021-01-01

Status:	This is the	original	version	(as it wa	s originally adopted).
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				timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/ or unrealised investment returns on a 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.	
ifrs-full	ReserveOfEqu	i t%Gnstqnt nentO credit	f Cenerent ibleIns of equity component of convertible instruments	tAuccemtsonent of equity representing components of convertible instruments classified as equity.	common practice: IAS 1 55
ifrs-full	ReserveOfEqu	i tynEmbe ronentO	f Reservent ibleIns of equity component of convertible instruments [member]	tillhisentsMbearbo stands for a component of equity representing components of convertible instruments classified as equity.	ecommon practice: IAS 1 108

ifrs-full	ReserveOfExcl	n Xnigest Dainfiference	Desa Transdation	A component	disclosure:
1113-1411		credit	exchange differences on translation	of equity representing exchange differences on translation of financial statements of foreign operations recognised in other comprehensive income and accumulated in equity. [Refer: Other comprehensive income]	IAS 21 52 b
ifrs-full	 DecerveOfEvel	n Xnigest Difference	Dur Times albtion		adimalogura:
1115-1011		credit	exchange differences on translation, continuing hedges	of equity representing the reserve of exchange differences on translation in relation to continuing hedges. [Refer: Reserve of exchange differences on translation]	IFRS 7 24B b ii
ifrs-full	ReserveOfExcl	h ¾nġtstîtiff çrence credit	Reservense exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	HedgingRuetation of equity representing the reserve of exchange differences on translation in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of	n sisipsForð //hichHedgeAccountingIs IFRS 7 24B b iii

		exchange differences on translation]	
ifrs-full	ReserveOfExchangnDufference Roman excha differ on tra [mem	nge stands for a ences component nslation of equity	
ifrs-full	contra exclue	ance of equity ne representing nses) the accumulated urance finance acts held income	s Etaidfian ludedFromProfitOrLoss practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full		ance stands for a component	s Ekeldfpte ludedFromProfitOrLossMe IAS 1 108 – Effective 2021-01-01

			excluded from profit or loss [member]	finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
ifrs-full	ReserveOfGair	Mind Landses Fro	n Respersencents I	n Accept to the poster of the second	entermon
		credit	gains and losses from investments in equity instruments	of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.	practice: IAS 1 78 e
ifrs-full	ReserveOfGair	snAendberssesFro	n Respersencents I	nEqisitynlenstberne	entsalvhenhebdrAS
			gains and losses from investments in equity instruments [member]	stands for a component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.	1 108

ifrs-full				r&ahuenThroughOtherComprehensive
	credit	gains and	of equity	practice: IAS
		losses on	representing	1 78 e
		financial	the reserve	
		assets	of gains and	
		measured	losses on	
		at fair value	financial	
		through other	assets	
		comprehensiv		
		income	at fair value	
			through other	
			comprehensive	
			income.	
			[Refer:	
			Financial	
			assets measured	
			at fair value	
			through other	
			comprehensive	
			income;	
			Other	
			comprehensive	
			income]	
ifrs-full	ReserveOfGainsrAemdbærsse	sOn Reserval Af set	s Mībasumedabtē rai	r& augultrdu ghOtherComprehensive
		gains and	stands for a	1 108
		losses on	component	
		financial	of equity	
		assets	representing	
		measured	the	
		at fair value	accumulated	
		through other		
		comprehensive		
		income	financial	
		[member]	assets	
			measured	
			at fair value	
			through other	
			comprehensive	
			income.	
			[Refer: Financial	
			assets	
			1 455015	
			measured	
			measured at fair value	
			measured at fair value through other	
			measured at fair value through other comprehensive	
			measured at fair value through other comprehensive income;	
			measured at fair value through other comprehensive income; Other	
			measured at fair value through other comprehensive income;	

ifrs-full	ReserveOfGa				www.comprehenstreams
		credit	gains and	cumulative	IFRS 17 116
			losses on	amount	– Effective
			financial	included	2021-01-01
			assets	in other	
			measured	comprehensive	2
			at fair value	income for	
			through other	financial	
			comprehensive		
			income	measured	
			related to	at fair value	
			insurance	through other	
			contracts	comprehensive	4
			to which	income	
			paragraphs	related to	
			C18(b),	insurance	
			C19(b),	contracts	
			C24(b) and	to which	
			C24(c) of	paragraphs	
			IFRS 17 have	C18(b),	
			been applied	C19(b),	
				C24(b) and	
				C24(c) of	
				IFRS 17 have	
				been applied.	
				[Refer:	
				Financial	
				assets	
				measured	
				at fair value	
				through other	
				comprehensive	3
				income]	1
rs-full	ReserveOfGa	in SA instantses()nHRækøinvelnstrur	_	LoverstmoentsInEquityInstruments
15 1411		credit	gains and	of equity	practice: IAS
		cicait	losses on	representing	1 78 e
			hedging	the	
			instruments	accumulated	
			that hedge	gains and	
			investments	losses on	
			in equity	hedging	
			instruments	instruments	
			monumento	that hedge	
				investments	
				in equity	
				instruments	
				that the	
				entity has	
				designated	
				at fair value	
				through other	

			comprehensive income.	
ifrs-full	ReserveOfGain sr/endberssesO	n HReckeinvelostru	nailtisTimætHedge	InvæstplentsASEquityInstrumentsMe
		gains and losses on hedging instruments that hedge investments in equity instruments [member]	stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments that hedge investments that the entity has designated at fair value through other comprehensive income.	1 108
ifrs-full	ReserveOfGain MaindlantsesOn credit	n Rersease utifig A gains and losses on remeasuring available-for- sale financial assets	valatolarfpossatulFi of equity representing accumulated gains and losses on remeasuring available-for- sale financial assets. [Refer: Financial assets available-for- sale]	incontrial@rssets practice: IAS 1 78 e – Expiry date 2021-01-01
ifrs-full	ReserveOfGain sAmdbæ ssesO	n Resease unifig Ar gains and losses on remeasuring available-for- sale financial assets [member]	vallaisleforsblatfi stands for a component of equity representing accumulated gains and losses on remeasuring available-for- sale financial assets. [Refer: Financial	iramaiaplessetsMember IAS 1 108 – Expiry date 2021-01-01

				assets available-for- sale]	
ifrs-full	ReserveOfInsu	ir Xnuestiana tnceInd credit	cBuxeExperfsesF insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	rAnoImsprameetC of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	brantslissuedExcludedFromProfitO practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsu	raneeBieranceIn	cRustExperfsesF insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	rohismumberC stands for a component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified	ContampslessuedExcludedFromProfitO IAS 1 108 – Effective 2021-01-01

			subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfInsurXnixesfiamtncel credit	IncRussExperfses insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued	ContractsIssuedExcludedFromProfitO practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsuramebirance	Inc Rusself xp crfses insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	Fröhiknsnenabeer stands for a component of equity representing the accumulated insurance finance income (expenses) from	ContampslessuedExcludedFromProfitO IAS 1 108 – Effective 2021-01-01

			will not be reclassified to profit or loss [member]	insurance contracts issued excluded from profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfOver k iyiAş credi	I	Reserve of overlay approach	A component of equity representing the accumulated overlay approach adjustments.	common practice: IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	ReserveOfOverhageA		of overlay approach [member]	This member stands for a component of equity representing the accumulated overlay approach adjustments.	common practice: IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	ReserveOfRem easing credi		Reford Bon fefitl remeasurement of defined benefit plans		common practice: IAS 1 78 e
ifrs-full	ReserveOfRemensur	be rentsOf	Reference de la confectit la confectit la confectit la confectiva de la co		example: IAS 1 108

		of defined benefit plans [member]	component of equity resulting from remeasurement of defined benefit plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurement of defined benefit plans]	
ifrs-full	ReserveOfShareXainstdAutymen credit	tsReserve of share-based payments	A component of equity resulting from share-based payments.	common practice: IAS 1 78 e
ifrs-full	ReserveOfSharehasad@aymer	ts Résenbe rof share-based payments [member]	This member stands for a component of equity resulting from share-based payments.	example: IAS 1 108
ifrs-full	ReservesWithinægisityAxis	Reserves within equity [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 79 b
ifrs-full	ResidualValueRiiskihateenber	Residual value risk [member]	This member 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	example: IFRS 7 IG32, example: IFRS 7 40 a

instrument

will fluctuate because of changes in residual values. [Refer: Financial instruments, class [member]] ifrs-full RestatedMember Currently This member common stated stands for the practice: [member] information IAS 1 20 d, currently disclosure: stated in the IAS 1 106 b, financial disclosure: statements. IAS 8 28 f i, It also disclosure: IAS 8 29 c i, represents the standard disclosure: value for the IAS 8 49 b "Retrospective i, disclosure: application IFRS 17 113 and b-Effective retrospective 2021-01-01 restatement" and "Departure from requirement of IFRS" axes if no other member is used. ifrs-full RestrictedCash And Stasht Equiva Restricted The amount common cash and cash of cash debit practice: IAS equivalents and cash 1 55 equivalents whose use or withdrawal is restricted. [Refer: Cash and cash equivalents] ifrs-full RestrictionsOn Access To Assets DEscription The disclosure: IFRIC 5 11 of restrictions description on access of restrictions to assets in on access to funds the assets in decommissioning,

ifrs-full			on realisability of investment property or remittance of income and proceeds of disposal of investment property	of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]	c d@fllosana eAndProceedsOfDisposal IAS 40 75 g
ifrs-full	RestructuringC	ontimgentLiabil	i Redarmthering contingent liability [member]	This member stands for a contingent liability for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer:	example: IAS 37 88

				Contingent liabilities [member]]	
ifrs-full	RestructuringP	credit	Restructuring provision	The amount of provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions]	example: IAS 37 70
ifrs-full	RestructuringP	rovisionAbstrac	tRestructuring provision [abstract]		
ifrs-full	RestructuringP	r masiba Membe	rRestructuring provision [member]	This member stands for a provision for restructuring, such as the sale or termination of a line of business; closure of business	example: IAS 37 70

				locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions [member]]	
ifrs-full	RetainedEarnir	ið instant, credit	Retained earnings	A component of equity representing the entity's cumulative undistributed earnings or deficit.	example: IAS 1 78 e, example: IAS 1 IG6
ifrs-full	RetainedEarnin	n gsdridm aber	Retained earnings [member]	This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit.	disclosure: IAS 1 106, example: IAS 1 108
ifrs-full	RetentionPaya	bÆsinstant, credit	Retention payables	The amount of payment that is withheld by the entity, pending the fulfilment of a condition.	common practice: IAS 1 78

ifrs-full	RetirementsIntaXgdblæAissæts credit	And Ctoredweilts, intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from retirements. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	RetirementsInta Xgdblæðiss ets credit	Ot RutfiltanEnts ,dv intangible assets other than goodwill	villhe decrease in intangible assets other than goodwill resulting from retirements. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 118 e
ifrs-full	RetirementsPro pertyPltion An credit	dERetinencents, property, plant and equipment	The decrease in property, plant and equipment resulting from retirements. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	Retrospective Application And	dR Rictispapetic tisk application and retrospective restatement [axis]	statement Axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	ReturnOnPlanAXsetusNetiDefi debit	ne R3emefio hiabil plan assets excluding interest income or expense,		disclosure: IAS 19 141 c i

net defined (asset) benefit resulting from liability the return on (asset) plan assets, excluding amounts included in interest income or expense. The return on plans assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Plan assets [member]; Net defined benefit liability (asset); Actuarial assumptions [member]; Interest expense

				(income), net defined benefit liability (asset)]	
ifrs-full	ReturnOnReim	bXinderrationRigh debit	tReturn on reimbursement rights, excluding interest income or expense	The increase (decrease) in reimbursement rights resulting from the return on those rights, excluding amounts included in interest income or expense. [Refer: Reimbursemen rights, at fair value; Interest income, reimbursement rights]	t
ifrs-full	RevaluationInc		nRængihletAcsnets		
ifrs-full	PavaluationInc	debit Wada Datimasa P	increase (decrease), intangible assets other than goodwill	(decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Intangible assets other than goodwill; Revaluation surplus]	IAS 38 118 e iii disclosure:
IIIS-IUII	KevaluationInc	r e a geræcore aser debit	n Rpeatly Rtaon tAn increase	(decrease)	IAS 16 73 e
			(decrease), property, plant and equipment	in property, plant and equipment resulting from revaluations to fair value. [Refer: Property, plant and	iv, disclosure: IAS 16 77 f

ifrs-full	RevaluationOf	IntangibleAsset	s Rbstahut tion of intangible assets [abstract]	equipment; Revaluation surplus]	
ifrs-full	RevaluationSu	r Muis stant, credit	Revaluation surplus	A component of equity representing the accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	RevaluationSu	r phasMøe mber	Revaluation surplus [member]	This member stands for a component of equity representing accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	Revenue	X duration, credit	Revenue	The income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities,	disclosure: IAS 1 82 a, example: IAS 1 103, example: IAS 1 102, disclosure: IFRS 12 B12 b v, example: IFRS 12 B10 b, disclosure:

				that result in increases in equity, other than those relating to contributions from holders of equity claims.	IFRS 5 33 b i, disclosure: IFRS 8 28 a, disclosure: IFRS 8 23 a, disclosure: IFRS 8 32, disclosure: IFRS 8 33 a, disclosure: IFRS 8 34
ifrs-full	RevenueAbstra	ict	Revenue [abstract]		
ifrs-full	RevenueAndO	p&rahingfinoopme credit	Revenue and other operating income	The aggregate amount of the entity's revenue and other operating income. [Refer: Revenue]	common practice: IAS 1 85
ifrs-full	RevenueFrom	Z Andtrrattion ,Cor credit	tRaxtsnue from construction contracts	The amount of revenue arising from construction contracts. Construction contracts are contracts specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromC&ncharcetsWrithC			disclosure:
	credit	contracts with customers	of revenue from contracts with customers. A customer is a party that has contracted with an entity to obtain goods or services that are an output of the entity's ordinary activities in exchange for consideration.	IFRS 15 113 a, disclosure: IFRS 15 114
ifrs-full	RevenueFromD K /idleradion, credit	Dividend income	The amount of dividends recognised as income. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	common practice: IAS 1 112 c
ifrs-full	RevenueFromGXvdunatientGra credit	n ls come from government grants	The amount of income recognised in relation to government grants. [Refer: Government grants]	common practice: IAS 20 39 b
ifrs-full	RevenueFromHXtel@ptiratjons credit	Revenue from hotel operations	The amount of revenue arising from hotel operations. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromInXudamatiGoo,ntra	cRs&ssunæceViiolmo		
	credit	insurance contracts issued, without reduction for reinsurance held	of revenue from insurance contracts issued, without any reduction for reinsurance held. [Refer: Revenue]	IAS 1 85 – Expiry date 2021-01-01, example: IFRS 4 IG24 a – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	RevenueFromInXerthstation, credit	Interest income	The amount of income arising from interest.	common practice: IAS 1 112 c, disclosure: IFRS 12 B13 e, disclosure: IFRS 8 23 c, disclosure: IFRS 8 28 e
ifrs-full	RevenueFromP & founatione,Obl credit	Baticens Staff of ite performance obligations satisfied or partially satisfied in previous periods	dOnPantiollySat: of revenue from performance obligations satisfied (or partially satisfied) in previous periods. [Refer: Performance obligations [member]; Revenue from contracts with customers]	sdisdløsfnæviousPeriod IFRS 15 116 c
ifrs-full	RevenueFromR&ndurintgmfAd credit	vævisingSarvive rendering of advertising services	sThe amount of revenue arising from the rendering of advertising services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&ndurintg@fCar credit	greated Mafform rendering of cargo and	SchortScrovines of revenue arising from	common practice: IAS 1 112 c

ifrs-full	RevenueFromR&nderationfDa credit	mail transport services	the rendering of cargo and mail transport services. [Refer: Revenue] The amount of revenue arising from the rendering of data services. [Refer:	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nduriatig@fGa	nRegSoncideom rendering of gaming services	Revenue] The amount of revenue arising from the rendering of gaming services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&ndurintg@fInf	Reation defension rendering of information technology consulting services	logycamsulting of revenue arising from the rendering of consulting services relating to information technology. [Refer: Revenue]	Scouiccon practice: IAS 1 112 c
ifrs-full	RevenueFromR&nderingOfInf	Reation a fchmo rendering of information technology maintenance and support services	logy Maintentand of revenue arising from the rendering of maintenance and support services relating to information technology. [Refer: Revenue]	c eAmdSom portServices practice: IAS 1 112 c
ifrs-full	RevenueFromR&ndering@fInf credit	• Reation Effection rendering of information	logy:Sanxiuns of revenue arising from the	common practice: IAS 1 112 c

			technology services	rendering of information technology services. [Refer: Revenue]	
ifrs-full	RevenueFromF	R &nduriatig tiffInte credit	RounnationSter rendering of interconnection services	of revenue	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	kðinduriatigtið filmte credit	Ret/AndDataSe rendering of internet and data services	rVhæsamount of revenue arising from the rendering of internet and data services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFrom	RenderingOfInte	rendering of internet and data services [abstract]	rvicesAbstract	
ifrs-full	RevenueFrom	Randeriatg@fInte credit	nRetSenveichtom rendering of internet services	The amount of revenue arising from the rendering of internet services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	ໄጅndurintig መfLar credit	devertieeefbord rendering of land line telephone services	esheviensount of revenue arising from the rendering of land line telephone services. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromR&nde	urintig@fMobRleTenherehfores	Sea Thie earnount	common
	credi	-	of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]	practice: IAS 1 112 c
ifrs-full	RevenueFromR&nda	it rendering of other telecommunic services	of revenue arising	common practice: IAS 1 112 c ation
ifrs-full	RevenueFromR&nde credi	it rendering of passenger transport services	tServicesount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nde cred	iritig@fPrintRegSenwidesm it rendering of printing services	The amount of revenue arising from the rendering of printing services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nde credi	it rendering of services	The amount of revenue arising from the rendering of services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nde	ritig@fServRccs&neletfidPa it rendering	rt yheamsnotiot ns of revenue	example: IAS 24 21 c

			of services, related party transactions	arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]	
ifrs-full	RevenueFromF	R &ndurintig tiffTel credit	eRevenueifation rendering of telecommunica services	of revenue	common practice: IAS 1 112 c tion
ifrs-full	RevenueFromF	RenderingOfTel	eRemenusifiation rendering of telecommunica services [abstract]		ct
ifrs-full	RevenueFromF	R &ndurintig tifffel credit	e BloomenSerfrigers rendering of telephone services	The amount of revenue arising from the rendering of telephone services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	Rănduriatig ณิfTra credit	nRportSecvices rendering of transport services	The amount of revenue arising from the rendering of transport services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	RochtRaticompane credit	y Retwinus from room occupancy services	The amount of revenue arising from room occupancy services. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromR&ydltration, credit	Royalty income	The amount of income arising from royalties.	common practice: IAS 1 112 c
ifrs-full	RevenueFromS atem faigoic, ultu credit	r RIPvorluc e from sale of agricultural produce	The amount of revenue arising from the sale of agricultural produce. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS MethaticoholA credit	rRtAvknoheolicDr from sale of alcohol and alcoholic drinks	nkse amount of revenue arising from the sale of alcohol and alcoholic drinks. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS & Configurations credit	Revenue from sale of books	The amount of revenue arising from the sale of books. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS Methodia topper credit	Revenue from sale of copper	The amount of revenue arising from the sale of copper. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS AlectricateOil credit	Revenue from sale of crude oil	The amount of revenue arising from the sale of crude oil. [Refer: Current crude oil; Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS alemanicity credit	yRevenue from sale of electricity	The amount of revenue arising from the sale of electricity.	common practice: IAS 1 112 c

			[Refer: Revenue]	
ifrs-full	RevenueFromS&MecOuffacioedAnc credit	Reverage from sale of food and beverage	The amount of revenue arising from the sale of food and beverage. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSARecOnfGtöbeh, credit	Revenue from sale of gold	The amount of revenue arising from the sale of gold. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS&MeOdifGtiods credit	Revenue from sale of goods	The amount of revenue arising from the sale of goods. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSAecDifGtiodsRe credit	RedParty firans sale of goods, related party transactions	adhemsmount of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]]	example: IAS 24 21 a
ifrs-full	RevenueFromS Aethinatatur alG credit	aRevenue from sale of natural gas	The amount of revenue arising from the sale of natural gas. [Refer: Current natural gas; Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS Aethti@iil&n dG credit	a Reveluetsfrom sale of oil and gas products	The amount of revenue arising from the sale of oil and gas products.	common practice: IAS 1 112 c

[Refer: Revenue] ifrs-full RevenueFromS&Counterionleum RevenueFromS&Counterionaleum RevenueFromB&Counterionaleum RevenueFromB& common from sale of credit of revenue practice: IAS petroleum 1 112 c arising from and the sale of petrochemical petroleum products and petrochemical products. [Refer: Current petroleum and petrochemical products; Revenue] ifrs-full RevenueFrom \$2Xet Duf Pation cation Revenue The amount common credit from sale of of revenue practice: IAS publications arising from 1 112 c the sale of publications. [Refer: Revenue] ifrs-full RevenueFrom\$21ecOutStiver Revenue from The amount common practice: IAS credit sale of silver of revenue 1 112 c arising from the sale of silver. [Refer: Revenue] ifrs-full RevenueFrom\$2XeOufStigar Revenue from The amount common practice: IAS credit sale of sugar of revenue 1 112 c arising from the sale of sugar. [Refer: Revenue] ifrs-full RevenueFrom \$ 2 Confraction om Resident Confraction Equip fibe tamount common practice: IAS credit from sale of of revenue telecommunicationsing from 1 112 c equipment the sale of telecommunication equipment. [Refer: Revenue] ifrs-full RevenueMultip leienbeurement IR pueMeember This member example: multiple, stands for IFRS 13 93 measurement d, example: a revenue input multiple **IFRS 13 IE63** [member] used as a

				measurement input.	
ifrs-full	RevenueOfAcc	וּאָׂוּשּׁׂמּדּמּדּוֹסח, credit	Revenue of acquiree since acquisition date	The amount of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income. [Refer: Revenue]	disclosure: IFRS 3 B64 q i
ifrs-full	RevenueOfCor	n XidudAtintit y credit	Revenue of combined entity as if combination occurred at beginning of period	The revenue of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Revenue]	disclosure: IFRS 3 B64 q ii
ifrs-full	RevenueRecog	n XseldCntToxc har credit	Regelonstruction recognised on exchanging construction	of revenue recognised when	naisclotAsset SIC 29 6A
			services for financial asset	construction services are exchanged for financial assets in service concession arrangements. [Refer: Service	

			concession arrangements [member]; Revenue from contracts with customers]	
ifrs-full	RevenueRecognXseddCantToxcha credit	an Regenest ruction recognised on exchanging construction services for intangible asset	of Securic Security of Tevenue recognised when construction services are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]	tdingilokaAsset SIC 29 6A
ifrs-full	RevenueThatWaSlduratiedInG credit	Contract was included in contract liability balance at beginning of period	Ballan carAtHatgin of revenue that was included in the contract liability balance at the beginning of the period. [Refer: Contract liabilities; Revenue from contracts with customers]	nding:ObfRanciod IFRS 15 116 b
ifrs-full	ReversalAllowaXoch4racioumtF	For ResultSab ssesC allowance account for credit losses of financial assets	fFinadeiabasset in an allowance account for credit losses of financial assets resulting from the reversal of	scommon practice: IFRS 7 16 – Expiry date 2021-01-01

impairment. [Refer: Allowance account for credit losses of financial assets] ifrs-full ReversalOfImpaXrthenattions, Reversal of The amount disclosure: IAS 36 130 credit impairment recognised as an increase of b, disclosure: loss the carrying IAS 36 130 d amount of an ii asset or cashgenerating unit to its recoverable amount when an impairment loss had been previously recognised. [Refer: Impairment loss] ifrs-full ReversalOfImp&rchenattionssRecRevisesdInOtherCherapreducentsiveHischoweure: of reversal of IAS 36 126 credit impairment loss impairment d, disclosure: IAS 36 129 b recognised loss in other recognised comprehensive in other income comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income] ifrs-full ReversalOfImp&rchemationssRecReprisedInd9therThermentsivellischmelratangibleAssetsOtherThan impairment of reversal of IAS 38 118 e loss impairment iii recognised loss in other recognised comprehensive in other income, comprehensive intangible income for

assets other intangible than goodwill assets other than goodwill. [Refer: Reversal of impairment loss recognised in other comprehensive income; Intangible assets other than goodwill] ifrs-full ReversalOfImp&rchenationssRecRencesedIntOtherChengurehemtsivellischmehreopertyPlantAndEquipmer impairment of reversal of IAS 16 73 e loss impairment iv recognised loss recognised in other comprehensive in other comprehensive income, income for property, plant and property, equipment plant and equipment. [Refer: Reversal of impairment loss recognised in other comprehensive income; Property, plant and equipment] ifrs-full ReversalOfImp&rchenattionssRecRgressdInfrofitOheaseount disclosure: impairment IAS 36 126 credit of reversal of impairment b, disclosure: loss recognised in loss IAS 36 129 b profit or loss recognised in profit or loss. [Refer: Reversal of impairment loss; Profit (loss)] ifrs-full ReversalOfImp&rrhenattionssRecReviewedInffrofitOhe.assBiotogicalsciostsre:

		loss recognised in profit or loss, biological assets	impairment loss recognised in profit or loss for biological assets. [Refer: Reversal of impairment loss recognised in profit or loss; Biological assets]		
ifrs-full	ReversalOfImpaxrthemattionssR	ec RgnisedInff rof impairment loss recognised in profit or loss, intangible assets other than goodwill	it Ohe assibition gil of reversal of impairment loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in profit or loss; Intangible assets other than goodwill]	bltiAclsestsfortherT IAS 38 118 e v	`hanGoodwill
ifrs-full	ReversalOfImp archenationssR	ec RgwisedInH rof impairment loss recognised in profit or loss, investment property	itOhE assbrutestin of reversal of impairment loss recognised in profit or loss for investment property. [Refer: Reversal of impairment loss recognised in profit or loss; Investment property]	nelisPloquenety IAS 40 76 g, disclosure: IAS 40 79 d v	

ifrs-full	ReversalOfImpaXrchenatticorssR	ec RgnissedIn Prof		nodAntwonces				
		impairment	of reversal of	practice: IAS				
		loss	impairment	1 85				
		recognised	loss					
		in profit or	recognised					
		loss, loans	in profit or					
		and advances	loss for loans					
			and advances.					
			[Refer:					
			Reversal of					
			impairment					
			loss					
			recognised in					
			profit or loss]					
ifrs-full	ReversalOfImpatrinemattionssR	ReversalOfImp&rchenattionssRecRencesedInfrofitOnEassBrouterty#ksaloAndEquipmen						
	F	impairment	of reversal of	IAS 1 98 a,				
		loss	impairment	disclosure:				
		recognised	loss	IAS 16 73 e				
		in profit or	recognised in	vi				
		loss, property,	profit or loss					
		plant and	for property,					
		equipment	plant and					
			equipment.					
			[Refer:					
			Reversal of					
			impairment					
			loss					
			recognised in					
			profit or loss;					
			Property,					
			plant and					
			equipment]					
ifrs-full	ReversalOfImpaXrthenattions,sR	ecRewissedInFrof	it OhEassTrat eR	ecoinables				
	credit	impairment	of reversal of	practice: IAS				
		loss	impairment	1 112 c				
		recognised	loss					
		in profit or	recognised					
		loss, trade	in profit or					
		receivables	loss for trade					
			receivables					
			receivables.					
			[Refer:					
			[Refer: Reversal of					
			[Refer: Reversal of impairment					
			[Refer: Reversal of impairment loss					
			[Refer: Reversal of impairment loss recognised					
			[Refer: Reversal of impairment loss recognised in profit or					
			[Refer: Reversal of impairment loss recognised in profit or loss; Trade					
ifrs-full	ReversalOfInve¥tahu¥tiintedov	vi R eversal of	[Refer: Reversal of impairment loss recognised in profit or loss; Trade receivables]	disclosure:				
ifrs-full	ReversalOfInveXtohyrWtitutedov	viReversal of inventory	[Refer: Reversal of impairment loss recognised in profit or loss; Trade	disclosure: IAS 1 98 a,				

the amount disclosure: of inventories IAS 2 36 f recognised as an expense due to the reversal of any writedown of inventories resulting from an increase in net realisable value. [Refer: Inventories; Inventory write-down] ifrs-full ReversalOfProvXsidousHtorf.ostORResturatofing The amount disclosure: credit provisions of reversals IAS 1 98 b for cost of of provisions for the cost of restructuring restructuring. [Refer: Restructuring provision] ifrs-full ReversedUnsettWedluizabilitiesContingesetLiabil (TelseRammanised InBusinsessCombination IFRS 3 B67 c unsettled of contingent debit liabilities. liabilities contingent recognised liabilities in a business recognised combination in business that were combination unsettled and subsequently reversed. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]] ifrs-full ReverseRepurd MaserAtgratementsRandfrasshCollatelladOnSecuritiesBonnooned debit repurchase amount of practice: IAS agreements instruments 1 55 and cash purchased collateral on for resale securities in reverse borrowed repurchase agreements

				and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]	
ifrs-full	RightofuseAss	e YF ainsVanhu eUsed debit	RightemfedCos use asset fair value used as deemed cost	tThe amount of right-of- use assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Right- of-use assets]	disclosure: IFRS 1 30
ifrs-full	RightofuseAss	e ☆ instant, debit	Right-of-use assets	The amount of assets that represent a lessee's right to use an 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 been provided by a lessor to a lessee.	disclosure: IFRS 16 53 j
ifrs-full	RightofuseAss	e XIduratisə Decr credit	eRightRefvaluati use assets, increase (decrease) in revaluation surplus	oFISuiptusase (decrease) in the revaluation surplus that relates to right-of-use	disclosure: IFRS 16 57

assets. [Refer: Revaluation surplus; Right-of-use assets] ifrs-full RightofuseAssets Meheber Right-of-This member disclosure: use assets stands for IFRS 16 33 [member] right-of-use assets. [Refer: Right-of-use assets] ifrs-full RightofuseAsset&RestantationSurphts-of-The amount disclosure: credit use assets. of the IFRS 16 57 revaluation revaluation surplus that surplus relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets] ifrs-full RightofuseAsset&RestantedAssetsight-ost-The amount disclosure: debit use assets, of right-of-IFRS 16 57 revalued use assets assets, at cost that would have been recognised had the revalued assets been carried under the cost model. [Refer: Rightof-use assets] ifrs-full RightofuseAssetsThattaDo,NotMeetghtfoftuseOfThestmentPropetitsclosure: IFRS 16 47 a debit assets that of right-ofdo not meet use assets that definition of do not meet investment the definition of investment property property. [Refer: Rightof-use assets; Investment property] ifrs-full RightsPreferenctesxAndRestrictions And Restriction Rights And Restri IAS 1 79 a v preferences description and of the rights,

restrictions preferences attaching to and class of share restrictions capital attaching to a class of share capital including restrictions on the distribution of dividends and the repayment of capital. [Refer: Share capital [member]] ifrs-full RiskAdjustmenthonNomfinanciaRRsiskMember This member disclosure: adjustment stands for the IFRS 17 for noncompensation 100 c ii – financial risk an entity Effective [member] requires for 2021-01-01, disclosure: bearing the uncertainty IFRS 17 101 about the b – Effective amount and 2021-01-01, timing of the disclosure: cash flows IFRS 17 107 that arises c – Effective from non-2021-01-01 financial risk as the entity fulfils insurance contracts. ifrs-full RiskDiversificationEbferctMembleisk This member common diversification stands for the practice: effect effect of the **IFRS 7 32** [member] diversification of risks arising from financial instruments. [Refer: Financial instruments, class [member]] ifrs-full RiskExposure Assoniated WithIn RisknexptsSher if deharmater istic disclosure: associated of risk IFRS 7 B8 c with exposure instruments associated

sharing with financial characteristic instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]] ifrs-full Risk The axis RiskExposures Aaxis disclosure: IFRS 17 128 exposures of a table defines the a – Effective [axis] relationship 2021-01-01 between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full RiskExposures Member Risk This member disclosure: exposures stands for IFRS 17 128 the risk [member] a – Effective exposures. 2021-01-01 It also represents the standard value for the "Risk exposures" axis if no other member is used. ifrs-full RoyaltyExpenseX duration, Royalty The amount common practice: IAS debit expense of expense arising from 185 royalties. Sale or issue ifrs-full SaleOrIssueOf **Exedsuration**ares The increase common credit of treasury in equity practice: IAS 1 106 d shares resulting from the sale or issue of treasury shares. [Refer:

				Treasury shares]	
ifrs-full	SalesAndMark	eXingErationse debit	Sales and marketing expense	The amount of expense relating to the marketing and selling of goods or services.	common practice: IAS 1 85
ifrs-full	SalesChannels.	Apxiis	Sales channels [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 g
ifrs-full	SalesChannels	Maxmblogr	Sales channels [member]	This member stands for all sales channels. It also represents the standard value for the "Sales channels" axis if no other member is used.	example: IFRS 15 B89 g
ifrs-full	SalesFairValue	MedsuationentA credit	s Satl es, fair value measurement, assets	The decrease in the fair value measurement of assets resulting from sales. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	SalesFairValue	Medauaeione ntEr debit	Style ()wnEquity fair value measurement, entity's own equity instruments	y Trister decornase in the fair value measurement of entity's own equity	disclosure: IFRS 13 93 e iii

instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]] ifrs-full SalesFairValue MedsuationentLiaSalitises The decrease disclosure: debit fair value in the IFRS 13 93 e measurement, fair value iii liabilities measurement of liabilities resulting from sales. [Refer: At fair value [member]] ifrs-full SalesOfPropertyAddfatherAssessalesatedPartyTfatesactionst example: IAS credit property and of property 24 21 b other assets, and other related party assets sold by transactions the entity in related party transactions. [Refer: Related parties [member]] ifrs-full SecuredBankLoXnisRtauetived Secured The amount common bank loans credit of loans practice: IAS received received from 1 112 c banks that have been secured by collateral. [Refer: Loans received] ifrs-full SecuritiesLending Whenenber Securities This member example: stands for IFRS 7 lending [member] the lending IG40B, of securities example: in which **IFRS 7 B33** the lender transfers securities in exchange for collateral provided by the borrower.

ifrs-full	Securitisations Mitem Heer	Securitisations [member]	This member stands for securitisations, whereby individual assets are pooled together and sold to an entity that issues debt instruments backed by the pool of assets.	example: IFRS 7 B33
ifrs-full	Securitisation Vehicites Member	r Securitisation vehicles [member]	This member stands for vehicles used for the process of securitisation, whereby individual assets are pooled together and sold to a special purpose vehicle that issues debt instruments backed by the pool of assets.	example: IFRS 12 B23 a
ifrs-full	SegmentConsoliadaisionItemsA	xSegment consolidation items [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 8 23
ifrs-full	SegmentInWhideNtoncurrent	AsBateGripispensal of segment in which non- current asset or disposal	GFbuepHeldForS description of the reportable segment in which non-	

			group held for sale is presented	current assets or disposal groups held for sale are presented. [Refer: Non- current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	SegmentsAxis	axis	Segments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 d, disclosure: IAS 36 130 d ii, disclosure: IFRS 15 115, example: IFRS 17 96 c – Effective 2021-01-01, disclosure: IFRS 8 23
ifrs-full	SegmentsMem	bææmber	Segments [member]	This member stands for all segments of an entity. It also represents the standard value for the "Segments" axis if no other member is used.	example: IAS 19 138 d, disclosure: IAS 36 130 d ii, disclosure: IFRS 15 115, example: IFRS 17 96 c – Effective 2021-01-01, disclosure: IFRS 8 28
ifrs-full	SellingExpense	eX duration, debit	Selling expense	The amount of expense relating to selling activities of the entity.	common practice: IAS 1 112 c
ifrs-full	SellingGeneral	Am dAuchthiom i,stra debit	t Selfing ense general and administrative expense	The amount of expense relating to selling,	common practice: IAS 1 85

ifrs-full	SellingGeneral	AndAdministra		general and administrative activities of the entity.	
			general and administrative expense [abstract]		
ifrs-full		o XCInFătion çeLe credit	(loss) on finance leases	The selling profit (loss) on finance leases. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	disclosure: IFRS 16 90 a i
ifrs-full	SensitivityAna	l ysis IhloEkchTy	pSOTSVIAR types of for types of market risk [text block]	kThe disclosure of the sensitivity analysis for types of market risk to which the entity is exposed, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date. [Refer: Market risk [member]]	disclosure: IFRS 7 40 a
ifrs-full	SensitivityAna	l ysisi ToInsuranc	e Stisk itivity analysis to insurance risk	The description of a sensitivity analysis that	disclosure: IFRS 4 39A a – Expiry date 2021-01-01

			shows how profit (loss) and equity would have been affected if changes in the relevant insurance risk variable that were reasonably possible at the end of the reporting period had occurred, the methods and assumptions used in preparing the sensitivity analysis and any changes from the previous period in the methods and assumptions used.	
ifrs-full	SeparateManag anis ntEntitiesA	Sisparate management entities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 24 18A
ifrs-full	SeparateManag eneenbEn titiesN	1Sephar ate management entities [member]	This member stands for separate entities that provide key management personnel services to the entity. It also	disclosure: IAS 24 18A

ifrs-full	ServiceConcessionisArrange	emen Setxis e concession arrangements [axis]	method as described in IAS 28. The axis of a table defines the relationship between	disclosure: SIC 29 6
ifrs-full	SeparateMembarnember	Separate [member]	represents the standard value for the "Separate management entities" axis if no other member is used. [Refer: Key management personnel of entity or parent [member]] This member stands for separate financial statements. Separate financial statements are those presented by an entity in which the entity could elect, subject to the requirements in IAS 27, to account for its investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9, or using the equity	disclosure: IAS 27 4

the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full ServiceConcessionAbængemenServiceber This member disclosure: SIC 29 6 stands for concession arrangements arrangements [member] in which an entity (the operator) may enter into an arrangement with another entity (the grantor) to provide services that give the public access to major economic and social facilities. The grantor may be a public or private sector entity, including a governmental body. Examples of service concession arrangements involve water treatment and supply facilities, motorways, car parks, tunnels, bridges, airports and telecommunication networks. Examples of arrangements that are

				not service concession arrangements include an entity outsourcing the operation of its internal services (for example, employee cafeteria, building maintenance, and accounting or information technology functions). It also represents the standard value for the "Service concession arrangements" axis if no other member is used. [Refer: Government [member]]	
ifrs-full	ServiceConces	sinnenRugertsMem	borvice concession rights [member]	This member stands for service concession rights. [Refer: Service concession arrangements [member]]	common practice: IAS 38 119
ifrs-full	ServicesExpen	s& duration, debit	Services expense	The amount of expense arising from services.	common practice: IAS 1 85
ifrs-full	ServicesReceiv	exal Relatted Party debit	Stansiations received, related party transactions	The amount of services received in related party transactions. [Refer:	example: IAS 24 21 c

Related parties [member]] ifrs-full SettledLiabilitiexCountarigentLiaBilitiedRecognisEllenBuoinessCountsbloation liabilities, IFRS 3 B67 c debit of contingent contingent liabilities liabilities recognised recognised in a business in business combination combination that were settled. [Refer: Contingent liabilities recognised in business combination] ifrs-full SettlementOfLizoilitiasByEntitSoulBehalfOfReTatedPaouyRelatedPappyErhAsactions of liabilities of liabilities 24 21 j by entity on settled by behalf of the entity related party, on behalf related party of a related transactions party in related party transactions. [Refer: Related parties [member]] ifrs-full SettlementOfLizbilitiasionBehaSiettEnteryByReTatedPaotyRelatedPapyErhASactions of liabilities of liabilities 24 21 j on behalf settled on of entity by behalf of related party, the entity related party by a related transactions party in related party transactions. [Refer: Related parties [member]] ifrs-full SettlementsFair Xaduer Micassurem SettlAssetsts, The decrease disclosure: IFRS 13 93 e credit fair value in the measurement, fair value iii measurement assets of assets resulting from settlements. [Refer: At

				fair value [member]]	
ifrs-full	SettlementsFai	r Xaduur Mixns uren debit	nSettlEnnityst@wr fair value measurement, entity's own equity instruments	HopeitJelerstasener in the fair value measurement of the entity's own equity instruments resulting from settlements. [Refer: At fair value [member]; Entity's own equity instruments [member]]	n ti sclosure: IFRS 13 93 e iii
ifrs-full	SettlementsFai	r Xaduer Micers,uren debit	n Settilleabeilits es fair value measurement, liabilities	The decrease in the fair value measurement of liabilities resulting from settlements. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	SetupCostsMer	mbember	Setup costs [member]	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the setup costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	example: IFRS 15 128 a
ifrs-full	SevenYearsBet	foneRelpeortingYe	attembears before	This member stands for a year that	disclosure: IFRS 17 130

		reporting year [member]	ended seven years before the end of the reporting year.	– Effective 2021-01-01
ifrs-full	SharebasedPay ment/serangem	e SitsArkeibiake rd payment arrangements [member]	This member stands for an agreement between the entity or another group entity or any shareholder of the group entity and another party (including an employee) that entitles the other party to receive (a) cash or other assets of the entity for amounts that are based on the price (or value) of equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity, provided that the specified vesting conditions, if any, are met. It also represents	disclosure: IFRS 2 45

				the standard value for the "Types of share-based payment arrangements" axis if no other member is used.	
ifrs-full	ShareIssueRela	atXdftiorattion, debit	Share issue related cost	The amount of cost related to the issuance of shares.	common practice: IAS 1 106 d
ifrs-full	ShareOfAmour	debit	amount reclassified	share of the amount reclassified from profit or	r disokivula comeApplyingOverlayAp IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmour	debit	SHArE of SApply amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	vifilget ERSOF in an share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	distelesenteToWhichOverlayApproac IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmour	debit	Shaen Reclassi amount that would have been reclassified from profit or loss to other comprehensive	share of the amount that would have been reclassified from profit or	OdlsosoforOtherComprehensiveIncon IFRS 4 39M b – Effective on first application of IFRS 9

			income applying overlay approach if financial assets had not been de- designated	comprehensive income if financial assets had not been de- designated from the overlay approach.	
ifrs-full	ShareOfAmou				ldlacsontexdBeenAppliedFinancial
		debit	amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	share of the amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.	IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfContir	g &ritIstabi litiesI credit	nSharedo6intlyV contingent liabilities of joint ventures incurred jointly with other investors	iThethatily <i>e</i> n tur share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	edisclosure: IFRS 12 23 b
ifrs-full	ShareOfContir	ng&ritfistahit]ities(credit	Share cold tesInc contingent liabilities of associates incurred jointly with other investors	uffled.koititly?With share of contingent liabilities incurred jointly with other investors with significant influence	htlikkebburvestors IFRS 12 23 b

A

				over associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full		ng aathbæb ilitiesC	contingent liabilities of associates [member]	stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	ShareOfDebtIn	ns&r unseants Jssued credit	d ShatA ofIdebt do instruments issued that are included in insurer's regulatory capital	edIndustriter'sReg share of the amount of debt instruments issued that are included in the insurer's regulatory capital.	g ækamp æapital IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfDeferr	re &TiansEatab ilities credit	sGhanabifitiesAn deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non- derivative investment contracts	risingEnoityCont share of the amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Deferred tax liabilities]	tr æxtsWjilb inScopeOfIFRS4AndNond IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfDeriva	at Xvehstabil itiesU credit	Js&HareMitigateR derivative	tisheAcrititydfroi share of the	neAsseplBackingContractsWithinSco IFRS 4 39J b

			liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non- derivative investment contracts	amount of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Derivatives [member]]	– Expiry date 2021-01-01
ifrs-full	ShareOfDeriva	t Wehstabil itiesU	sellaneMittigateF	i skeAerisity gFroi	ne@ontpletsWithinScopeOfIFRS4An
		credit	derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non- derivative investment contracts	share of the amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Derivatives [member]]	IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinanc				atiscitogAnecountApplyingIAS39
		debit	financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial	IFRS 4 39J b – Expiry date 2021-01-01

				assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinanc	i ăl Anstats D escri debit	Isoldan Por fagraph financial assets described in paragraph 39E(a) of IFRS 4, fair value	3Dhaefflift \$4F share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	adiršćilbæure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinanc	i XI Ansstats D escri debit	tstlanPotagraph financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	3Dhaenthy & \$41 share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial	hditiðloðslæte Have Low Credit Risk Carry IFRS 4 39J b – Expiry date 2021-01-01

				assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinanc	i XI Ansstats Descri debit	bootstane of a graph financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	39 Kae 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 described in paragraph 39E(a) of IFRS 4, fair value]	hditioloisiateHaveLowCreditRiskFairV IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinanc	ci ăl Ausstatu Other T debit	FlanaTehos Specifinancial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	ifidul ne Paintages apl share of the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in	199Ea0sfHERS4FairValue IFRS 4 39J b – Expiry date 2021-01-01

ifrs-full	ShareOfFinanc	i XI Ausstettsi ∏oWhi debit	CHaverda yAppr financial assets to which overlay approach is applied	paragraph 39E(a) of IFRS 4, fair value] oEbb IssAtipplied share of the amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]	disclosure: IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full		debit	increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	share of the increase (decrease) in the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	WeidthRamægraph39EaOfIFRS4 IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfIncreas	s ƏDduratisə InFai debit	rMatreOff Finance increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	The sectio the share of the increase (decrease) in the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in systemed by the section of the s	Rhixo Tchsorse SpecifiedInParagraph39E IFRS 4 39J b – Expiry date 2021-01-01

			paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	credit	liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non- derivative investment contracts	share of the amount of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of IFRS 4 and non- derivative investment contracts.	ligiationssArrisingFromContractsWith IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfNonderWatistahtyestr credit	meshfarentrfartfinal derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	bilibic shafed share of the amount of non- derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	Adit Sedio Marlene Through Profit Or Loss Aj IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfOtherC&mpnettionsjve credit	eInShmeOfAsthori comprehensive income of associates and joint ventures accounted for using equity method, net of tax	e share of the other comprehensive income of	c, disclosure:

ifrs-full	ShareOfOtherCðán þnæltions jve credit	In SbaneOfAstboc comprehensive income of associates and joint ventures accounted for	share of the other	ntliscelsoAuccenuntedForUsingEquityMe IAS 1 91 b, disclosure:
		using equity method, before tax	joint ventures accounted for using the equity method, before tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income]	application of IFRS 9
ifrs-full	ShareOfOtherComprehensive	InShaneOfAsthec: comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]		nturesAccountedForUsingEquityMe
ifrs-full	ShareOfOtherComprehensive	InsbaneOfAsthect comprehensive income of associates and joint ventures accounted for using equity		nturesAccountedForUsingEquityMe

		method, net of tax [abstract]
ifrs-full	ShareOfOtherC&noperations, we credit	eInsbareOfAstheciatSharAndfointVentistedSAcramuntedForUsingEquity comprehensive the other income of comprehensive associates and income of joint ventures associates and accounted for joint ventures using equity accounted method for using that will be the equity reclassified to profit or loss, before tax reclassified to profit or loss, before tax.
ifrs-full	ShareOfOtherC&npnettionsjv credit	eInShaneOfAstheciaStaAndfointVentistelsAccentuatedForUsingEquityI comprehensive the other IAS 1 82A income of comprehensive associates and income of joint ventures associates and accounted for joint ventures using equity accounted method for using that will be the equity reclassified to method profit or loss, that will be net of tax reclassified to profit or loss, net of tax.
ifrs-full	ShareOfOtherC&mpnedtions.jv credit	rel network of the second for the se
ifrs-full	ShareOfOtherC&mpnæltionsjv credit	eInshareOfAstheciaStatendfointVentisedsAccenturedForUsingEquity comprehensive the other IAS 1 82A associates and income of joint ventures associates and accounted for joint ventures

			using equity method that will not be reclassified to profit or loss, net of tax	accounted for using the equity method that will not be reclassified to profit or loss, net of tax.	
ifrs-full	ShareOfProfitI	ðsstDf átson çiato credit	ShacounftedFor profit (loss) of associates accounted for using equity method	Using Enquiry Me share of the profit (loss) of associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Profit (loss)]	t both mon practice: IAS 1 85
ifrs-full	ShareOfProfitI	ØsstDf Atison çiato credit	Shadd oifit Ventu profit (loss) of associates and joint ventures accounted for using equity method	ifes A entity tedF share of the profit (loss) of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]	atiseingFrquityMethod IAS 1 82 c, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9, disclosure: IFRS 8 23 g, disclosure: IFRS 8 28 e
ifrs-full	ShareOfProfitI	lossOfAssociate	Shadd wifit Ventu profit (loss) of associates and joint ventures accounted for using equity	resAccountedF	orUsingEquityMethodAbstract

			method [abstract]		
· C E11	Classic OfDee field			ATTI	L. 1. (XV-stars-A)
ifrs-full	ShareOfProfitI	credit	Soper ationsOf of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	Associatity/sndJ share of the profit (loss) from continuing operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Continuing operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from continuing operations]	IdintdlosturesAccountedForUsingEqu IFRS 12 B16 a
ifrs-full	ShareOfProfitJ	Assolf Discontir	State of apports	DFAssentiatesAn	ddisichtosemeuresAccountedForUsingE
1115-1ull		credit	tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	share of the post-tax profit (loss) from discontinued	IFRS 12 B16 b

				ventures [member]; Profit (loss) from discontinued operations]	
ifrs-full	ShareOfProfitI	JósstOffaoiiontyent credit	tu ShaAcco 6untedI profit (loss) of joint ventures accounted for using equity method	TollesingEquity share of the profit (loss) of joint ventures accounted for using the equity method. [Refer: Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]	Methodon practice: IAS 1 85
ifrs-full	ShareOfReclas	s Midantiatin Andjus	tisbatsOnfFinanc	iahessetstyhatH	adisBlossuDedesignatedFromOverlay
		debit	reclassification adjustments on financial assets that have been de- designated from overlay approach, before tax		IFRS 4 39M b – Effective non first application of IFRS 9

ifrs-full		debit	reclassification adjustments on financial assets that have been de- designated from overlay approach, net of tax	share of the amount of reclassification adjustments related to financial assets that have been de- designated from the overlay approach during the reporting period, net of tax. Reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	adisBlosnDedesignatedFromOverlay/ IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfTotalC	oXn duchtinsi ,veIr	ShaneOffAtsstatia	ates A addio yns Ver	ntlisesscorountedForUsingEquityMet
		credit	comprehensive income of associates and joint ventures accounted for using equity method		IFRS 12 B16 d

				[Refer: Associates [member]; Joint ventures [member]; Investments accounted for using equity method]	
ifrs-full	SharePremium	X instant, credit	Share premium	The amount received or receivable from the issuance of the entity's shares in excess of nominal value.	example: IAS 1 78 e
ifrs-full	SharePremium	Mæmihær	Share premium [member]	This member stands for the amount received or receivable from issuance of the entity's shares in excess of nominal value.	disclosure: IAS 1 106
ifrs-full	SharesInEntity	H ahdBs yEntityO	NyltsSarbs fdiar shares in entity held by entity or by its subsidiaries or associates	iESOP Assolutates of shares in the entity held by the entity or by its subsidiaries or associates. [Refer: Associates [member]; Subsidiaries [member]]	disclosure: IAS 1 79 a vi
ifrs-full	SharesReserved	d shmiss ueUnder	OptimbsAndCon of shares reserved for issue under options and contracts for sale of shares	hfrhetshionBateO of shares reserved for issue under options and contracts for	f 8isæles ure: IAS 1 79 a vii

				the sale of shares.	
ifrs-full	Ships	X instant, debit	Ships	The amount of property, plant and equipment representing seafaring or other maritime vessels used in the entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 d
ifrs-full	ShipsMember	member	Ships [member]	This member stands for a class of property, plant and equipment representing seafaring vessels used in the entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 d
ifrs-full	ShorttermBorr	oXiingstant, credit	Current borrowings	The amount of current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	ShorttermBorr	o mengbM ember	Short-term borrowings [member]	This member stands for short-term borrowings. [Refer: Borrowings]	example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	ShorttermCont	ractsMbernber	Short-term contracts [member]	This member stands for short-term	example: IFRS 15 B89 e

contracts with customers. ifrs-full ShorttermDeposits6stassifiedAs SlashEteninvalentA common classification debit deposits, practice: IAS classified of cash 7 4 5 as cash equivalents equivalents representing short-term deposits. [Refer: Cash equivalents] ifrs-full ShorttermDepositsinstaniassifie SAoftasshEquivaTemesamount common debit deposits, not of short-term practice: IAS classified deposits held 1 55 by the entity as cash that are not equivalents classified as cash equivalents. [Refer: Cash equivalents] ifrs-full ShorttermEmployeeBenefitsAcShuadsterm The amount common credit employee of accruals practice: IAS benefits for employee 178 accruals benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services. [Refer: Accruals classified as current] ifrs-full ShorttermEmployetaBationitsExStruct-term The amount common practice: IAS debit employee of expense benefits from 1 112 c expense employee benefits (other than

termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services. ifrs-full ShorttermEmployeeBenefitsExSensetAestract employee benefits expense [abstract] ifrs-full ShorttermInvestXnemstsCiltassifiedStasCtasterEquivalAnts common classification debit investments, practice: IAS classified of cash 745 as cash equivalents equivalents representing short-term investments. [Refer: Cash equivalents] ifrs-full ShorttermLegal ProcestadingsProvent legal The amount example: IAS credit proceedings of current 37 Example provision 10 A provision for legal court case, example: IAS proceedings. [Refer: Legal 37 87 proceedings provision] The ifrs-full ShorttermMisceNaimstansQtherPCourisions common miscellaneous practice: IAS credit amount of other miscellaneous 1 78 d provisions current other provisions. [Refer: Miscellaneous other provisions] ifrs-full ShorttermOneroXisiGstattractsProCisicent The amount example: IAS 37 66 credit onerous of current contracts provision provision for onerous

				contracts. [Refer: Onerous contracts provision]	
ifrs-full	ShorttermProv	i XoinStanD ecomi credit	nGssnicemitngResto provision for decommissioni restoration and rehabilitation costs	of Theorem AnodRe has of current ng ovision for decommissioni restoration and rehabilitation costs. [Refer: Provision for decommissioni restoration and rehabilitation costs]	IAS 37 D Examples: ngisclosures, example: IAS 37 87
ifrs-full	ShorttermRest	uXtinstagt?rovisi credit	ofilurrent restructuring provision	The amount of current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	ShorttermWarr	a XtyiHstani şion credit	Current warranty provision	The amount of current provision for warranties. [Refer: Warranty provision]	example: IAS 37 Example 1 Warranties, example: IAS 37 87
ifrs-full	SignificantInve	stxixentsInAssoc	ci átesot riates [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M – Effective on first application of IFRS 9, disclosure: IFRS 4 39J – Expiry date 2021-01-01

ifrs-full	SignificantInve stxie ntsInSubsi	SignificantInvestmisentsInSubsidiaties		
		[axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	SignificantUnobxeXXxbiheshaputt.	ASignificant unobservable input, assets	The value of significant unobservable input used in the measurement of the fair value of assets.	disclosure: IFRS 13 93 d
ifrs-full	SignificantUno ^b XeXXbiheMaput	Estigyis@wmtEqu unobservable input, entity's own equity instruments	ify hestraime of s significant unobservable input used in the measurement of the fair value of entity's own equity instruments.	disclosure: IFRS 13 93 d
ifrs-full	SignificantUno	L&igilifieant unobservable input, liabilities	The value of significant unobservable input used in the measurement of the fair value of liabilities.	disclosure: IFRS 13 93 d
ifrs-full	Six Years Before Repobling Year	Mointrears before reporting year [member]	This member stands for a year that ended six years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01

ifrs-full	SocialSecurity	CXntnibuticon ,s debit	Social security contributions	A class of employee benefits expense that represents social security contributions. [Refer: Employee benefits expense]	common practice: IAS 19 9
ifrs-full	SpareParts	X instant, debit	Current spare parts	A classification of current inventory representing the amount of interchangeable parts that are kept in an inventory and are used for the repair or replacement of failed parts. [Refer: Inventories]	common practice: IAS 2 37 e
ifrs-full	StateDefinedB	emefintBlæmsMem	benefit plans [member]	This member stands for defined benefit plans that are established by legislation to cover all entities (or all entities in a particular category) and are operated by national or local government or by another body that is not subject to control or influence by the reporting entity. [Refer:	disclosure: IAS 19 45

Defined benefit plans [member]] ifrs-full StatementOfCashFlowsAbstracStatement of cash flows [abstract] ifrs-full StatementOfChangesInEquity AStatement of changes in equity [abstract] ifrs-full StatementOfChangesInEquityLStatement of Line items changes in represent equity [line concepts items] included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. ifrs-full StatementOfChanglesInEquityTStatement of Schedule disclosure: changes in disclosing IAS 1 106 equity [table] information related to changes in equity. ifrs-full StatementOfChangesInNetAssesstatemiantleForBenefitsAbstract of changes in net assets available for benefits [abstract] ifrs-full StatementOfComprehensiveIncStateAbstutacf comprehensive income [abstract] ifrs-full StatementOfFinancialPositionAStatement of financial position [abstract]

ifrs-full StatementOfIF**RS**Ctompelicance Statement An explicit disclosure: of IFRS IAS 1 16 and compliance unreserved [text block] statement of compliance with all the requirements of IFRSs. ifrs-full StatementOfProfitOrLossAndOShateGoenprehensiveIncomeAbstract of profit or loss and other comprehensive income [abstract] ifrs-full StatementThatCtentparativeInfoStateioneDtoesNoFCGemplyWithIFRScTosmdeFRS9 that statement that | IFRS 1 E2 b comparative comparative information information does not does not comply with comply with IFRS 7 and IFRS 7 and IFRS 9 IFRS 9. ifrs-full StatementThatEventityAppliesParStgrteph2000fIFRSh7 StaDeteentindigCooupsOfInsuranceContracts IFRS 17 126 that entity that the applies entity applies - Effective paragraph 20 paragraph 20 2021-01-01 of IFRS 17 in of IFRS 17 in determining determining groups of the groups insurance of insurance contracts contracts to which it applies the recognition and measurement requirements in IFRS 17. [Refer: Insurance contracts [member]] ifrs-full StatementThatEventyDoesNotDEstateseePnetviousII/henstabeinsbedIndischostioerAboutClaimsDevelopme that entity that the entity IFRS 17 C28 does not - Effective does not disclose disclose 2021-01-01 previously previously unpublished unpublished information information about claims about claims

		development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17	development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17.	
ifrs-full	StatementThatEnetityElectedTo	UstaTexeemptionT that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	HatPetatitsEnti that an entity elected to use the exemption that permits the entity to retain the accounting policies for financial instruments applied by an associate or joint venture when applying the equity method.	tylfærætain Accounting Policies For Fi IFRS 4 39I – Expiry date 2021-01-01
ifrs-full		that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	that the entity has chosen the practical expedient in paragraph C3 of IFRS 16 when assessing whether a contract is, or contains, a lease at the date of initial application of IFRS 16.	sslisgWshetererContractIsOrContainsI IFRS 16 C4
ifrs-full	StatementThatI ttsxt erIsApplyi	n §fatærlayt Appro that insurer is applying overlay approach	able statement that an insurer is applying	disclosure: IFRS 4 39L a – Effective on first

the overlay application of approach. IFRS 9 ifrs-full StatementThatIntsurerIsApplyinStatempentaryExectingtistantEroentERISSelosure: **IFRS 4 39C** that insurer that an is applying insurer is – Expiry date 2021-01-01 temporary applying the exemption temporary from IFRS 9 exemption from IFRS 9. ifrs-full StatementThatInsuterNoLongerStateInfeestToAppTheEstapenenytExtiscploisonEromIFRS9 IFRS 4 39D a that insurer that an no longer - Expiry date insurer qualifies no longer 2021-01-01 to apply qualifies to temporary apply the exemption temporary from IFRS 9 exemption from IFRS 9. ifrs-full StatementThatInexestmentEntitySsRequentdToAFfbleyExceptionfFdosofSonsecilidation that that the IFRS 12 19A investment investment entity is entity is required required to to apply apply an exception exception from from consolidation consolidation. [Refer: Disclosure of investment entities [text block]] ifrs-full StatementThatInexestmentEntityStrateanessSeparatElFeisstateanStateanisedtssAusEtsOnlyFinancialStatemen IAS 27 16A that an that investment investment entity entity prepares prepares separate separate financial financial statements statements as its only as its only financial financial statements statements. [Refer: Disclosure of investment entities [text block]; Separate [member]]

ifrs-full	StatementThat	LtesssteeAccounts			sitigResognitionExemption
			that lessee	that the lessee	IFRS 16 60
			accounts	accounts for	
			for leases of	leases of low-	
			low-value	value assets	
			assets using	using the	
			recognition exemption	recognition exemption in	
			exemption	paragraph 6	
				of IFRS 16.	
ifrs-full	StatementThat	LtessteeAccounts	F StaSchouthe rmLe	askesUstaitegRenoto	ghisticosfaxemption
			that lessee	that the lessee	IFRS 16 60
			accounts for	accounts	
			short-term	for short-	
			leases using	term leases	
			recognition	using the	
			exemption	recognition	
				exemption	
				in paragraph 6 of IFRS	
				16. Short-	
				term lease	
				is a lease	
				that, at the	
				commencemen	t
				date, has a	
				lease term of	
				12 months or	
				less. A lease	
				that contains	
				a purchase	
				option is not	
				a short-term	
				lease.	
ifrs-full	StatementThat	L tess teeUsesPrac	t StaltExpect ients' that lessee	WhensAqtphyingI that the lessee	ERSS16RetrospectivelyToLeasesClas IFRS 16 C13
			uses practical	uses one or	IFKS 10 C15
			expedients	more of the	
			when	specified	
			applying	practical	
			IFRS 16	expedients	
			retrospectively	in paragraph	
			to leases	C10 of IFRS	
			classified as	16 when	
			operating	applying	
			leases	IFRS 16	
			applying IAS	retrospectively	
			17	in accordance	
				with	
				paragraph	
				C5(b) to	

ifrs-full	StatementThatP texct icalE	xpedie StAtbond Tixisten TdOfSigenificant tdTiscelose that practical that the IFRS Texpedient practical about expedient existence of about the significant existence of financing a significant	singComponentHasBeenUsed 15 129
		component has been used financing component in a contract with a customer has been used.	
ifrs-full	StatementThatPreacticalE	xpedieStationationFinal GlastsOri(1)thispingthat practicalthat theIFRS 1expedientpracticalaboutexpedientincrementalabout thecosts ofincrementalobtainingcosts ofcontract hasobtaining abeen usedcontract witha customerhas beenused.	gûræntractHasBeenUsed 15 129
ifrs-full	StatementThatRtateRegul		sure: 14 30 b
ifrs-full	StatementThatRtegtulatory	Defer SiteAccount Bala fibed sNatemager Histly & that that a IFRS 1 regulatory regulatory deferral deferral account account balance is no balance is no longer fully longer fully	

		recoverable or reversible	recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	
ifrs-full		that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of assets during the year.	el200fiFrainValueHierarchyAssets practice: IFRS 13 93 c
ifrs-full	StatementThatTileeateWereNo	oTrastatiersButwee that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	en Πdræstatendentv that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of the entity's own equity instruments during the year.	ve l200fiFrain ValueHierarchyEntitysOwn practice: IFRS 13 93 c
ifrs-full	StatementThatTileexteWereNo	oTrastationsBatwee that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	en II dwelst at and len to that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of liabilities during the year.	ret200ffFraimValueHierarchyLiabilities practice: IFRS 13 93 c
ifrs-full	StatementThatTileenteWereNo	oTraststersBatwee that there were no transfers between Level 1,	en II dwest dtewed a C that there were no transfers between Level 1,	Drtomeh30 fFairValueHierarchyAssets practice: IFRS 13 93 c, common practice:

Level 2 or IFRS 13 93 e Level 2 or Level 3 of Level 3 of iv the fair value fair value hierarchy, hierarchy of assets assets during the year. ifrs-full StatementThat Theente WereNoTrastistiensientween IT in the statemed a Orthogona of Fair Value Hierarchy Entity that there that there practice: **ÎFRS 13 93** were no were no transfers transfers c, common between between practice: Level 1, Level 1, IFRS 13 93 e Level 2 or Level 2 or iv Level 3 of Level 3 of fair value the fair value hierarchy, hierarchy of entity's the entity's own equity own equity instruments instruments during the year. ifrs-full StatementThat The MereNoTrastations Between II the statemed 20 rd an and 30 fFair Value Hierarchy Liabil that there that there practice: IFRS 13 93 were no were no c, common transfers transfers practice: between between Level 1, Level 1, IFRS 13 93 e Level 2 or Level 2 or iv Level 3 of Level 3 of fair value the fair value hierarchy, hierarchy liabilities of liabilities during the year. ifrs-full StatementThatUtextijustedCompStrateineeIntformafToneHasBeenPrepieseldComDifferentBasis statement that | IFRS 10 C6B, that unadjusted unadjusted disclosure: comparative IFRS 11 comparative information information C13B, has been in the disclosure: prepared on financial IAS 16 80A, different basis statements disclosure: has been IAS 27 18I, prepared on disclosure: a different IAS 38 130I, basis. disclosure: IFRS 17 C27 – Effective 2021-01-01

ifrs-full	StatutoryReservX instant,	Statutory	A component	common
	credit	reserve	of equity representing reserves created based on legal requirements.	practice: IAS 1 55
ifrs-full	StatutoryReserveriefneheter	Statutory reserve [member]	This member stands for a component of equity representing reserves created based on legal requirements.	common practice: IAS 1 108
ifrs-full	StructuredDebt Axinostat(f.on debit	debt, amount contributed to fair value of plan assets	eChtPamAussets debt that has been structured to meet a particular investment objective contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	example: IAS 19 142 h
ifrs-full	SubclassificationsOfAssets	Liab SlutiesAssetFcqui of assets, liabilities and equities [abstract]	øies Abstract	
ifrs-full	SubordinatedLi ðoihistæ nt, credit	Subordinated liabilities	The amount of liabilities that are subordinate to other liabilities with respect to claims.	common practice: IAS 1 55
ifrs-full	SubordinatedLiabilitiesAbs	tracSubordinated liabilities [abstract]		

ifrs-full SubscriptionCir&ulationatiRevenuSubscription The amount common of circulation practice: IAS credit circulation 1 112 c revenue revenue derived from subscriptions. [Refer: Revenue; Circulation revenue] ifrs-full SubsequentRecognitizationDeferendSacuAesstetsGThetwilderease disclosure: credit recognition in goodwill IFRS 3 B67 d of deferred resulting iii tax assets, from the goodwill subsequent recognition of deferred tax assets during the measurement period for a business combination. [Refer: Goodwill; Deferred tax assets; Business combinations [member]] ifrs-full SubsidiariesMember **Subsidiaries** This member disclosure: stands for IAS 24 19 c, [member] entities that disclosure: are controlled IAS 27 17 b, by another disclosure: entity. IAS 27 16 b, disclosure: IFRS 12 B4 a ifrs-full Subsidiaries With Vantorial Noncontos Idiar leseres Tshisemetre ber disclosure: IFRS 12 12 with material stands for nonsubsidiaries controlling that have interests noncontrolling [member] interests that are material to the reporting entity. [Refer: Subsidiaries [member];

Non-

				controlling interests]	
ifrs-full	SummaryOfQu	a textit ativeDataA	SountWileagtEntity quantitative data about what entity manages as capital	ManagesyAsCaj quantitative data about what the entity manages as capital.	pitiskolosure: IAS 1 135 b
ifrs-full	SummaryQuan	t itexti velDekt aAbo	utinitiany quantitative data about entity's exposure to risk [text block]	ufetEoRisk disclosure of summary quantitative data about the entity's exposure to risks arising from financial instruments. This disclosure shall be based on the information provided internally to key management personnel of the entity, for example, the entity's board of directors or chief executive officer. [Refer: Financial instruments, class [member]; Key management personnel of entity or parent [member]]	disclosure: IFRS 7 34 a
ifrs-full	SummaryQuan	ti tati veDataAbo	StPontably Finar quantitative data about puttable	Salfinstary ments quantitative data about puttable	GlissiosedA sEquityInstrument IAS 1 136A a

			financial instruments classified as equity instruments	financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	SummaryQuan	t itati od bef ormat	i SuAdooanty Expos	u Fe FoRiskThat/	AdisestornacontractsWithinScopeOf
			quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of summary quantitative information about an entity's exposure to risk that arises from contracts within the scope of IFRS 17.	IFRS 17 125 a – Effective 2021-01-01
ifrs-full	SupportProvide	e &Td6statictm redF	EstipyWitthoutHa provided to structured entity without having contractual obligation to do so	of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including assistance in obtaining financial support.	IdibdigatinenToDoSo IFRS 12 15 a, disclosure: IFRS 12 30 a
				[Refer: Subsidiaries [member]; Unconsolidated structured	d

				entities [member]]	
ifrs-full	SupportProvide	e &Td&nabiod iary	VSithportHaving(provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	ChtracticalO (b) of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	gdiischfRufDæSo IFRS 12 19E a
ifrs-full	SurplusDeficit	h Plans tant, debit	Surplus (deficit) in plan	The fair value of any plan assets, less the present value of the defined benefit obligation. [Refer: Plan assets [member]]	common practice: IAS 19 57 a
ifrs-full	SurplusDeficit	InPlanAbstract	Surplus (deficit) in plan [abstract]		
ifrs-full	SwapContractN	/hanhber	Swap contract [member]	This member stands for a derivative financial instrument that involves the exchange of cash flow streams between the parties of the contract over a specified period. [Refer:	common practice: IAS 1 112 c

		Derivatives [member]]
ifrs-full	TangibleExplor AtionsAand Evalua debit explo and evalu assets	ation of exploration IFRS 6 25 and evaluation
ifrs-full	TangibleExplor atiemAer dEvalu explo and evalu assets [mem	a class of a class of property, plant and different stands for a class of a c
ifrs-full	Taxationrelated RegulatoryDefe first At relate regula defer accou balan [mem	adstands forIFRS 14 34atorya class ofralregulatoryintdeferralcesaccount

				account balances [member]]	
ifrs-full	TaxBenefitAris	s iXgfurati∂n evio credit	u Shyl hmeefig nise arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	edThaxinossThaxC of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense. [Refer: Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]]	nextatOpleenh4SraryDifferenceOfPrior
ifrs-full	TaxBenefitAris	siXgfurati∂nevio credit	u Shyd hmeefig nise arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense		nextatOpRentASraryDifferenceOfPrior 12 80 f

				tax credits [member]]	
ifrs-full	TaxContingent	Iri nbrilltyi Membe	rfTax contingent liability [member]	This member stands for a contingent liability for taxes. [Refer: Contingent liabilities [member]]	common practice: IAS 37 88
ifrs-full	TaxEffectFrom	(Xh dngætlio fia)xRa debit	affeat effect from change in tax rate	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to changes in the tax rate. [Refer: Accounting profit]	disclosure: IAS 12 81 c i
ifrs-full	TaxEffectOfEx	pændændstrittigedud debit	t flake hff deteof hin expense not deductible in determining taxable profit (tax loss)	niFigeTaxableProt amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to expenses not deductible in determining taxable profit (tax loss). [Refer:	idTsolbstste: IAS 12 81 c i

				Accounting profit]	
ifrs-full	TaxEffectOfFo	r &ighiFatiRa tes debit	Tax effect of foreign tax rates	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to foreign tax rates. [Refer: Accounting profit]	disclosure: IAS 12 81 c i
ifrs-full	TaxEffectOfIm	p XiidomentiOf ,Goo debit	dwilleffect of impairment of goodwill	The amount representing the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to impairment of goodwill. [Refer: Accounting profit; Goodwill]	common practice: IAS 12 81 c i
ifrs-full	TaxEffectOfRe	Wendues Hivery ptl credit	ftm Effection20 of revenues exempt from taxation	IThe amount that represents the difference between the tax expense (income) and the product of the accounting	disclosure: IAS 12 81 c i

			profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit]	
ifrs-full	TaxEffectOfTaxX.obsreation, debit	Tax effect of tax losses	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to tax losses. [Refer: Accounting profit]	disclosure: IAS 12 81 c i
ifrs-full	TaxExpenseIncomdataAipplica	blearaxRatense (income) at applicable tax rate	The product of the accounting profit multiplied by the applicable tax rate(s). [Refer: Accounting profit; Applicable tax rate]	disclosure: IAS 12 81 c i
ifrs-full	TaxExpenseIncoXindRealiaoimgT debit	ollaangeptmAcco (income) relating to changes in accounting policies and errors included in profit or loss	of tax expense or income relating to changes in accounting policies and errors that are	adampleIntelSidedInProfitOrLoss 12 80 h

included in profit or loss in accordance with IAS 8. because they cannot be accounted for retrospectively ifrs-full TaxExpenseOfDiscontinuedOpeTaxionpetration (income) of discontinued operation [abstract] ifrs-full TaxExpenseOth&r Thantincome TaxExpense The amount common debit other than of tax practice: IAS 185 income tax expense expense exclusive of income tax expense. ifrs-full TaxExpenseRe AtidgitationinLos Stan Expense in utilize tax disclosure: IAS 12 81 h debit (income) expense relating to (income) i, disclosure: gain (loss) on relating to the IFRS 5 33 b discontinuance gain (loss) on iv discontinuance when operations are discontinued. [Refer: Discontinued operations [member]] ifrs-full TaxExpenseRelatidgfatRnofitLosakrexpondenartAnettaxtiesOfDiscortinuedOperations IAS 12 81 h debit (income) expense relating to (income) ii, disclosure: profit (loss) relating to IFRS 5 33 b ii from ordinary the profit activities of (loss) arising discontinued from ordinary activities of operations discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)] ifrs-full TaxRateEffectFtX:tXChangeInTakakatete The tax rate disclosure: duration effect from effect on the IAS 12 81 c ii reconciliation

			change in tax rate	between the average effective tax rate and the applicable tax rate resulting from a change in tax rate. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffect	DXAXIXistmentsF duration	diaxuratentTaxO effect of adjustments for current tax of prior periods	fl rior detriods effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from adjustments for the current tax of prior periods. [Refer: Average effective tax rate; Applicable tax rate; Applicable tax rate; Adjustments for current tax of prior periods]	common practice: IAS 12 81 c ii
ifrs-full	TaxRateEffect	DXEXpenseNotD duration	ethuctidtleInDeto effect of expense not deductible in determining taxable profit (tax loss)	effininitag Takable effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable	e ĦiscilóEaxē :oss IAS 12 81 c ii

profit. [Refer: Average effective tax rate: Applicable tax rate] ifrs-full TaxRateEffect**OXFXrX**ignTaxRatEsx rate The tax rate disclosure: effect on the duration effect of IAS 12 81 c ii foreign tax reconciliation rates between the average effective tax rate and the applicable tax rate resulting from the application of foreign tax rates. [Refer: Average effective tax rate; Applicable tax rate] ifrs-full TaxRateEffectOXLXPAirmentOfGavodatell Tax rate common duration effect of effect on the practice: IAS impairment of reconciliation 12 81 c ii goodwill between the average effective tax rate and the applicable tax rate resulting from the impairment of goodwill. [Refer: Average effective tax rate; Applicable tax rate; Goodwill] ifrs-full TaxRateEffectOXRXvenuesExenfatFroteTaxationThe tax rate disclosure: duration effect of effect on the IAS 12 81 c ii revenues reconciliation exempt from between taxation the average effective tax rate and the applicable tax

				rate resulting from revenue that is exempt from taxation. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffect0	DXIXX osses duration	Tax rate effect of tax losses	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from tax losses. [Refer: Average effective tax rate; Applicable tax rate]	disclosure: IAS 12 81 c ii
ifrs-full	Technologybas	adilntiing ibleAs	s điæMinnibg y- based intangible assets [member]	This member stands for a class of intangible assets representing assets based on technology. Such assets may include patented and unpatented technology, databases as well as trade secrets. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119

ifrs-full	Technologybas	eXIIntatagithleAs	\$ Askhmolggised /	ATO Ampuisition	h Datemon
		debit	based intangible assets recognised as of acquisition date	recognised as of the acquisition date for technology- based intangible assets acquired in a business combination. [Refer: Technology- based intangible assets [member]; Business combinations [member]]	practice: IFRS 3 B64 i
ifrs-full	TemporaryDiffe		Temporary differences [member]	This member stands for differences between the carrying amount of an asset or liability in the statement of financial position and its tax base. Temporary differences may be either: (a) taxable temporary differences; or (b) deductible temporary differences. [Refer: Carrying amount [member]]	disclosure: IAS 12 81 g
ifrs-full	TemporaryDiffe		te Ce Wipb Faryestm differences	efite an	etiButuschre sAndAssociatesAndInte

with differences investments associated with in subsidiaries. investments branches and in associates subsidiaries, and interests branches and in joint associates and interests arrangements for which in joint deferred tax arrangements, liabilities for which have not been deferred tax recognised liabilities have not been recognised as a result of satisfying both of the following conditions: (a) the parent, investor, joint venturer or joint operator is able to control the timing of the reversal of the temporary difference; and (b) it is probable that the temporary difference will not reverse in the foreseeable future. [Refer: Associates [member]; Subsidiaries [member]; Temporary differences [member]; Investments in subsidiaries] ifrs-full TemporaryDifferenceUnusedTaXenosxesatyndUntIsteelTaxisCreditsAtisislosure: difference, of a table IAS 12 81 g

		unused tax losses and unused tax credits [axis]	defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	TemporaryDifferencekeinuseo	difference, unused tax losses and unused tax credits [member]	n ilsteid Tax foitedit: stands for temporary differences, unused tax losses and unused tax credits. It also represents the standard value for the "Temporary difference, unused tax losses and unused tax credits" axis if no other member is used. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]	sMischbeure: IAS 12 81 g
ifrs-full	TerminationBen&fithFatjum,se debit	e Termination benefits expense	The amount of expense in relation to termination benefits. Termination benefits are employee benefits provided in exchange for the	common practice: IAS 19 171

			termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment. [Refer: Employee benefits expense]	
ifrs-full	re	Membears efore eporting year member]	This member stands for a year that ended three years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	c	here -and- naterials ontracts member]	This member stands for time-and- materials contracts with customers.	example: IFRS 15 B89 d
ifrs-full	o an fc	etsoriptfrömanc f timing nd reason or transfer etween	allheabilitiesAndescription of the timing of, and the reason for,	ddliqulos Anttributable ToChange InR IFRIC 2 13

financial

liabilities

and equity attributable

the transfer

between

financial liabilities and

		to change in redemption prohibition	the equity attributable to a change in the redemption prohibition.	
ifrs-full	TimingOfTransfæriðfGo	odsOrSTivicegAofis transfer of goods or services [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 f
ifrs-full	TimingOfTrans feet016eo	odsOrS TivicegMf embe transfer of goods or services [member]	r This member stands for all timings of the transfer of goods or services in contracts with customers. It also represents the standard value for the "Timing of transfer of goods or services" axis if no other member is used.	example: IFRS 15 B89 f
ifrs-full	TitleOfInitially AcputliedI	FRS Title of initially applied IFRS	The title of an initially applied IFRS. [Refer: IFRSs [member]]	disclosure: IAS 8 28 a
ifrs-full	TitleOfNewIFRtext	Title of new IFRS	The title of a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 a

ifrs-full	TopOfRangeM	ambaber	Top of range [member]	This member stands for top of a range.	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: IFRS 7 7
ifrs-full	TradeAndOthe	r&uirnstatftayable credit	esTrade and other current payables	The amount of current trade payables and current other payables. [Refer: Current trade payables; Other current payables]	disclosure: IAS 1 54 k
ifrs-full	TradeAndOthe	rCurrentPayable	S /Addst raotl other current payables [abstract]		
ifrs-full	TradeAndOthe	r &uirtstat Rayable credit	e (TiurReila tedPart payables to related parties	id the amount of current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	common practice: IAS 1 78
ifrs-full	TradeAndOthe	r&uirnstatftayable credit	e ChaTendeSudp pl payables	idise current amount of payment due to suppliers for goods and services used in entity's	common practice: IAS 1 78, example: IAS 1 70

business. [Refer: Current liabilities: Trade payables] ifrs-full TradeAndOther&uinstatReceivablesde and The amount disclosure: debit other current of current IAS 1 54 h, receivables trade disclosure: receivables IAS 1 78 b and current other receivables. [Refer: Current trade receivables; Other current receivables] ifrs-full TradeAndOtherCurrentReceivablesdebstchct other current receivables [abstract] ifrs-full TradeAndOther&uirstatReceiva6lestOneFromRelatedPaoties example: IAS 1 78 b debit receivables of current due from receivables related parties due from related parties. [Refer: Related parties [member]] ifrs-full TradeAndOther Rainsthart, Trade The amount disclosure: and other IAS 1 54 k credit of trade payables payables and other payables. [Refer: Trade payables; Other payables] ifrs-full TradeAndOtherPayablesAbstradtrade and other payables [abstract] ifrs-full TradeAndOther Rainsthest Recognificade sofAcquilite combatent common credit and other recognised practice: payables as of the IFRS 3 B64 i recognised as acquisition date for trade

		of acquisition date	and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]]	
ifrs-full	TradeAndOther Rajnsther ToR credit	ela PadyAbitiss o related parties	The amount of payables due to related parties. [Refer: Related parties [member]]	common practice: IAS 1 78
ifrs-full	TradeAndOtherKajndtdærtŢoT credit	rad ESude pliers payables	The amount of payment due to suppliers for goods and services used in the entity's business.	common practice: IAS 1 78
ifrs-full	TradeAndOther Rajnetthers Und credit	liscontedCashFlo and other payables, undiscounted cash flows	Whe amount of contractual undiscounted cash flows in relation to trade and other payables. [Refer: Trade and other payables]	example: IFRS 7 B11D, example: IFRS 7 IG31A
ifrs-full	TradeAndOther Reinsitanb Jes debit	Trade and other receivables	The amount of trade receivables and other receivables. [Refer: Trade receivables; Other receivables]	disclosure: IAS 1 54 h, disclosure: IAS 1 78 b
ifrs-full	TradeAndOtherReceivables	Absfiracte and other		

			receivables [abstract]		
ifrs-full	TradeAndOthe	r Reiæsitaanb JesDu debit	dreeniRadiaasdP due from related parties	affices amount of receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b
ifrs-full	TradeReceivab	lðs instant, debit	Trade receivables	The amount due from customers for goods and services sold.	example: IAS 1 78 b
ifrs-full	TradeReceivab	l asðríðna ber	Trade receivables [member]	This member stands for trade receivables. [Refer: Trade receivables]	common practice: IAS 1 112 c, disclosure: IFRS 7 35H b iii, disclosure: IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	TradingEquity	S aambie s Memb	eFrading equity securities [member]	This member stands for equity instruments 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 part of a portfolio of identified financial instruments that are managed together and for which	example: IFRS 13 IE60, example: IFRS 13 94

				there is evidence of a recent actual pattern of short-term profit-taking.	
ifrs-full	TradingIncome	EXx penst ion, credit	Trading income (expense)	The amount of income (expense) relating to trading assets and liabilities.	common practice: IAS 1 85
ifrs-full	TradingIncome	ExpenseAbstra	cTrading income (expense) [abstract]		
ifrs-full	TradingIncome	EXx plensti⊘m ,Deb credit	t Tratting ents income (expense) on debt instruments	The amount of trading income (expense) relating to debt instruments. [Refer: Debt instruments held; Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingIncome	Ex denstiOm ,Der credit	ivativirfgnancial income (expense) on derivative financial instruments	If strumentst of trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingIncome	EXx plensti⊙m ,Equ credit	i fyrhustrg ments income (expense) on equity instruments	The amount of trading income (expense) relating to equity instruments. [Refer:	common practice: IAS 1 112 c

Equity instruments held; Trading income (expense)] ifrs-full TradingIncome Explense Om Fore Englanding hange Contractmount common practice: IAS credit income of trading (expense) income 1 112 c on foreign (expense) exchange relating contracts to foreign exchange contracts. [Refer: Trading income (expense)] ifrs-full TradingSecuritieseAlebeber Trading This member example: IFRS⁷ securities stands for [member] financial IG40B, example: instruments IFRS 76 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 part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking. [Refer: Financial instruments,

				class [member]]	
ifrs-full	TransactionPric	AilletattedToR	Traincint Parfor	Threadblightio	mticolocure.
1115-1411			price	of the	IFRS 15 120
			allocated to	transaction	
					a
			remaining	price	
			performance	allocated	
			obligations	to the	
				performance	
				obligations	
				that are	
				unsatisfied	
				(or partially	
				unsatisfied)	
				as of the	
				end of the	
				reporting	
				period. The	
				transaction	
				price is the	
				amount of	
				consideration	
				to which	
				an entity	
				expects to	
				be entitled in	
				exchange for	
				transferring	
				promised	
				goods or	
				services to	
				a customer,	
				excluding	
				amounts	
				collected	
				on behalf of	
				third parties	
				(for example,	
				some sales	
				taxes).	
				[Refer:	
ifrs-full	TransactionsRead				
					IFRS 3 B64 I
			acquisition	between	
			of assets and	the domain	
			assumption	members or	
			of liabilities	categories in	
ifrs-full	TransactionsRead		recognised separately from acquisition of assets and assumption	Performance obligations [member]] sittemOfAssetsA of a table defines the relationship between the domain	dikAkssumptionOfLiabilitiesInBu IFRS 3 B64 1

			in business combination [axis]	the table and the line items or concepts that complete the table.	
ifrs-full	TransactionsRe	cogmised Separa	(FlyFisoctiAnqui recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	sithis Orleasets A stands for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in business combinations. It also represents the standard value for the "Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination" axis if no other member is used. [Refer: Business combinations [member]]	AdikAksumptionOfLiabilitiesInBusin IFRS 3 B64 1
ifrs-full	TransferBetwe	e XFilmaatiimi Liab	i Titæs/ferd Equit	Alteriontable To	ClisaclgsIrrR:edemptionProhibition
			between financial liabilities and equity attributable to change in redemption prohibition	transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.	IFRIC 2 13

ifrs-full	TransferFromInXedumetioPu	operTythmsferCronst		pomentionvestmentPropert
	debit	investment property under construction or development, investment property	transferred from investment property under construction or development to completed investment property. [Refer: Investment property]	practice: IAS 40 76, common practice: IAS 40 79 d
ifrs-full	TransferFromToXndveratione	s And Damater Couni		t di contr Briomanty
1175-1011	debit	from (to) inventories and owner- occupied property, investment property	transferred from (to) inventories and owner- occupied property to (from) investment property. [Refer: Inventories; Investment property]	IAS 40 76 f, disclosure: IAS 40 79 d vii
ifrs-full	TransfersFrom T& OthertRet	jrem eintBusherfs tPlan	s The increase	disclosure:
	credit	from (to) other retirement benefit plans	(decrease) in net assets available for benefits resulting from transfers from (to) other retirement benefit plans. [Refer: Assets (liabilities) of benefit plan]	IAS 26 35 b x
ifrs-full	TransfersIntoLeXedBattFrain debit	Valu d Hins farcs hy Ass into Level 3 of fair value hierarchy, assets	efshe amount of transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value	disclosure: IFRS 13 93 e iv

				hierarchy [member]]	
ifrs-full	TransfersIntoLe	XedBaCaffFair ,Valu credit	u ð Flaices fæcs hyEnti into Level 3	f yb@wn6qui tyI of transfers	n sitsuhosuts : IFRS 13 93 e
			of fair value hierarchy, entity's own equity instruments	of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	iv
ifrs-full	TransfersIntoLe	XedBacattFair , Valu			disclosure:
		credit	into Level 3 of fair value hierarchy, liabilities	of transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	IFRS 13 93 e iv
ifrs-full	TransfersOfCun	Xu latiratiGa inLo	StatisticnEquity cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	of transfers within equity of the cumulative gain (loss) on financial liabilities designated	disclosure: IFRS 7 10 c

	Financial liabilities at fair value through profit or loss]
:Eng E.11	
ifrs-full	TransfersOfRes&arbhrAtidiDevel TopmesfdFsromEntftyRethatedftPartyExampaletidAS research and of transfers of 24 21 e development research and of transfers of 24 21 e from entity, development research and evelopment related party from the related party from the related party from the related party research and related party from the related party fransactions. [Refer: Related parties [member]]
ifrs-full	TransfersOfResXarbhrAtidDeveIopansfitTsoEntitRelatedRartyTreseamplensIASresearch and developmentof transfers of research and to entity, related party24 21 eresearch and to entity, related partydevelopment to the entity in related party transactions.24 21 eresearch and to entity, related partydevelopment
ifrs-full	TransfersOutO fXexhel à finto Level of Level 1 of transfers IFRS 13 93 c into Level 2 out of Level of fair value 1 and into hierarchy, Level 2 of assets held the fair value at end of hierarchy of reporting assets held period at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value fair value hierarchy
ifrs-full	TransfersOutOfKedetationoLeve1240fffæinsValuteHferaarhyEntitysEisenbequrityInstrume
	of Level 1of transfersIFRS 13 93 cinto Level 2out of Level

		of fair value hierarchy, entity's own equity instruments held at end of reporting period	1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Entity's own equity instruments [member]; Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	TransfersOutOf Keduł	a finto Level 1 of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	Hiterarchyluiatbil of transfers out 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 hierarchy [member]; Level 2 of fair value hierarchy [member]]	i tdes closure: IFRS 13 93 c
ifrs-full	TransfersOutOf Xedut	afitto Leve TransfainsValute of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	HibranahyAussets of transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of	disclosure: IFRS 13 93 c

				the reporting	
				period. [Refer: Level	
				1 of fair value	
				hierarchy	
				[member];	
				Level 2 of	
				fair value	
				hierarchy	
				[member]]	
ifrs-full	TransfersOutO	f Kedetation Lev	e TransFæinsValut el	- Hiterenachwaantity	s to scholsqurity Instruments
1110 1011			of Level 2	of any	IFRS 13 93 c
			into Level 1	transfers	
			of fair value	out of Level	
			hierarchy,	2 and into	
			entity's	Level 1 of	
			own equity	the fair value	
			instruments	hierarchy of	
			held at end	the entity's	
			of reporting	own equity	
			period	instruments	
				held at the	
				end of the	
				reporting	
				period. [Refer:	
				Entity's	
				own equity	
				instruments	
				[member];	
				Level 1 of	
				fair value	
				hierarchy	
				[member];	
				Level 2 of	
				fair value	
				hierarchy	
				[member]]	
ifrs-full TransfersOutOfKedretalintoLeveTransFizinsValuteHTerranshyLintbilitdesclosure:					
			of Level 2	of transfers	IFRS 13 93 c
			into Level 1	out of Level	
			of fair value	2 and into	
			hierarchy,	Level 1 of	
			liabilities	the fair value	
			held at end	hierarchy of liabilities held	
			of reporting	at the end of	
			period	the reporting	
				period.	
				[Refer: Level	
				1 of fair value	
				hierarchy	
	1	I	I		I

[member]; Level 2 of fair value hierarchy [member]] ifrs-full TransfersOutOfKedrefattfairVaTuarHsitenarohyAsEbets amount disclosure: credit of Level 3 of transfers IFRS 13 93 e of fair value of assets out iv of Level 3 of hierarchy, assets the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]] ifrs-full TransfersOutOfKedetaOffairVaTuatkifenarohyEnEttesOwonDetguitydisstlosucents debit of Level 3 IFRS 13 93 e of transfers of fair value of the entity's iv hierarchy, own equity entity's instruments own equity out of Level instruments 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]] ifrs-full TransfersOutOfKedrefaOffairVaTuathsifenarohyLiabiditiesount disclosure: debit of Level 3 of transfers of IFRS 13 93 e of fair value liabilities out iv hierarchy. of Level 3 of liabilities the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]] ifrs-full TransfersUnder Winduracion greem Enastsfors Entity Related Barty Transaction SIAS under finance of transfers 24 21 g under finance agreements from entity, agreements related party from the transactions entity in related party transactions,

				including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	
ifrs-full	TransfersUnder	KindanatiAgreen	h EnasiE6Ens tityRe under finance agreements to entity, related party transactions	ellahedahandyifirans of transfers under finance agreements to the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	sæxtionpsle: IAS 24 21 g
ifrs-full	TransfersUnder	Ki chnstiðg reen	hands and the second se	RelatedBarty Tr of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]	aansantjidens IAS 2421 f
ifrs-full	TransfersUnder	Ki chnstiðg reen	adints is of the second	Interlifered Partoy The second seco	axtionsle: IAS 24 21 f
ifrs-full	Transportation	Xptunsation, debit	Transportation expense	The amount of expense arising from	common practice: IAS 1 112 c

				transportation services.	
ifrs-full	TravelExpense	X duration, debit	Travel expense	The amount of expense arising from travel.	common practice: IAS 1 112 c
ifrs-full	TreasuryShares	X instant, debit	Treasury shares	An entity's own equity instruments, held by the entity or other members of the consolidated group.	example: IAS 1 78 e, disclosure: IAS 32 34
ifrs-full	TreasuryShares	Member	Treasury shares [member]	This member stands for the entity's own equity instruments, held by the entity or other members of the consolidated group.	disclosure: IAS 1 106
ifrs-full	TwelvemonthE	xpentbd €reditL	ok 3est/fieth ber expected credit losses [member]	This member stands for the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date. [Refer: Type of measurement of expected credit losses [member];	disclosure: IFRS 7 35H a, disclosure: IFRS 7 35M a

ifrs-full	TwoYearsBefor eiRxpbet ingYea	r Wembea rs before reporting year [member]	Lifetime expected credit losses [member]] This member stands for a year that ended two years before the end of the reporting	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	TypeOfMeasureanesntOfExpect	ellypeoifLosses measurement of expected credit losses [axis]	year. ARis axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M
ifrs-full	TypeOfMeasurament@fExpect	ellycprediffLosses measurement of expected credit losses [member]	Ministerember stands for all types of measurement of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the "Type of measurement of expected	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M

				credit losses" axis if no other member is used.	
ifrs-full	TypesOfContra	cetsi4 xis	Types of contracts [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 d, example: IFRS 17 96 a – Effective 2021-01-01
ifrs-full	TypesOfContra	ortx?vfierenber	Types of contracts [member]	This member stands for all types of contracts with customers. It also represents the standard value for the "Types of contracts" axis if no other member is used.	example: IFRS 15 B89 d, example: IFRS 17 96 a – Effective 2021-01-01
ifrs-full	TypesOfCustor	meeninsAxis	Types of customers [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 c
ifrs-full	TypesOfCustor	n asivban ber	Types of customers [member]	This member stands for all types of customers. It also represents the standard	example: IFRS 15 B89 c

			value for the "Types of customers" axis if no other member is used.	
ifrs-full	TypesOfFinanci atÀ sssetsAxis	Types of financial assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 B52, disclosure: IFRS 7 B51
ifrs-full	TypesOfFinanciantIsiabilitiesA	xi f ypes of financial liabilities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 B52, disclosure: IFRS 7 B51
ifrs-full	TypesOfHedges24xxis	Types of hedges [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C, disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	TypesOfHedgesiMamhar	Hedges [member]	This member stands for all types of hedges. It also represents	disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C,

the standard disclosure: value for the IFRS 7 22 -"Types of Expiry date hedges" axis 2021-01-01 if no other member is used. ifrs-full TypesOfInstrumentMbember Types of This member example: instrument stands for **IFRS 7 B33** all types of [member] financial instruments. It also represents the standard value for the "Continuing involvement in derecognised financial assets by type of instrument" axis if no other member is used. ifrs-full TypesOfInsurancesSontractsAxisTypes of The axis common of a table insurance practice: IFRS 4 contracts defines the [axis] relationship Disclosure between Expiry date the domain 2021-01-01 members or categories in the table and the line items or concepts that complete the table. ifrs-full TypesOfInteresta RaisesAxis Types of The axis common interest rates of a table practice: **IFRS 7 39** defines the [axis] relationship between the domain members or categories in the table and the line items or concepts

				that complete the table.	
ifrs-full	TypesOfInvest	n aexiis PropertyA>	xíEypes of investment property [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	common practice: IAS 1 112 c
ifrs-full	TypesOfRatere	gudistedActivitie	sayapies of rate- regulated activities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 14 30, disclosure: IFRS 14 33
ifrs-full	TypesOfRisks#	Aaxisis	Types of risks [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a – Effective 2021-01-01, disclosure: IFRS 7 33, disclosure: IFRS 7 34, disclosure: IFRS 7 21C

ifrs-full	TypesOfRisksManhber	Risks [member]	This member stands for all types of risks. It also represents the standard value for the "Types of risks" axis if no other member is used.	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a – Effective 2021-01-01, disclosure: IFRS 7 33, disclosure: IFRS 7 34, disclosure: IFRS 7 21C
ifrs-full	TypesOfShareb as kidPayment	A ritygesnofntsAx share-based payment arrangements [axis]	isThe axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 2 45
ifrs-full	TypesOfTransferrMeierbeber	Types of transfer [member]	This member stands for all types of transfers of financial instruments. It also represents the standard value for the "Continuing involvement in derecognised financial assets by type	example: IFRS 7 B33

				of transfer" axis if no other member is used.	
ifrs-full	UMTSLicence	sMæmiber	UMTS licences [member]	This member stands for Universal Mobile Telecommunic System licenses. [Refer: Licences and franchises]	common practice: IAS 38 119 ations
ifrs-full	UnallocatedAn	n mentdM ember	Unallocated amounts [member]	This member stands for items that have not been allocated to operating segments.	example: IFRS 8 IG4, example: IFRS 8 28
ifrs-full	UnallocatedGo	oXIvirishant, debit	Unallocated goodwill	The amount of goodwill acquired in a business combination that has not been allocated to a cash- generating unit (group of units). [Refer: Goodwill; Cash- generating units [member]; Business combinations [member]]	disclosure: IAS 36 133
ifrs-full	Unconsolidated	lStais cturedEntit	ienaminsolidated structured entities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items	disclosure: IFRS 12 B4 e

or concepts that complete the table. ifrs-full Unconsolidated Strinctured Entities Controllidated Timestricent Entities Science: structured of a table IFRS 12 19F entities defines the controlled by relationship investment between entity [axis] the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full Unconsolidated Stendbered Entities Controllided By This stment Entity Stensber: stands for structured IFRS 12 19F entities unconsolidated controlled by structured investment entities controlled by entity [member] an investment entity. It also represents the standard value for the "Unconsolidated structured entities controlled by investment entity" axis if no other member is used. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]] ifrs-full Unconsolidated Stencbered Entities Mensbeidated This member disclosure: structured stands for IFRS 12 B4 e entities unconsolidated [member] structured entities. A structured entity is an

Status:	This is the	original	version	(as it	was	originally	adopted).
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				entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	
ifrs-full	Unconsolidated	l Sxils sidiariesAx	is nconsolidated subsidiaries [axis]	of a table defines the	disclosure: IFRS 12 19B
				relationship between the domain members or	
				categories in the table and the line items	
				or concepts that complete the table.	
ifrs-full	Unconsolidated	18140510198Co	subsidiaries controlled by	stands for unconsolidated	ndissetEsutite/Member IFRS 12 19C
			subsidiaries of investment entity	subsidiaries controlled by subsidiaries	
			[member]	of the investment entity. [Refer: Disclosure of	
				investment	

			Subsidiaries [member]]	
ifrs-full	Unconsolidated Subsidiaries M	e Mhec nsolidate subsidiaries [member]	dThis member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 19B
ifrs-full	Unconsolidated Snebsletiaries T	subsidiaries that investment entity controls directly [member]	stands for unconsolidated subsidiaries that the investment entity controls directly. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	IFRS 12 19B
ifrs-full	UndatedSubord XiatextAnta biliti credit	esUndated subordinated liabilities	The amount of subordinated liabilities that do not have a specified repayment date. [Refer: Subordinated liabilities]	common practice: IAS 1 112 c
ifrs-full	UndiscountedC 3sh6xtafl 5wRe credit	q UindifcRepted cash outflow required to repurchase derecognised financial assets	hashed Derecognis undiscounted cash outflows that would, or may be, required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer:	edisiilonuitelAssets IFRS 7 42E d

				Financial	
				assets]	
ifrs-full	UndiscountedE	¥ pekteati ∂ne,ditL credit	dssetiAtoninitelR expected credit losses at initial recognition on purchased or originated credit- impaired financial assets initially recognised	amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised	u rdisasosi@e OriginatedCreditimpaired IFRS 7 35H c
ifrs-full	UndiscountedF	i Xainselare asePay debit	ytiendisTofPutRec finance lease payments to be received	eThed amount of undiscounted finance lease payments to be received. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	disclosure: IFRS 16 94
ifrs-full	UndiscountedC	D ≱eintitagi t,easeP debit	AyndiscoTonBar operating lease payments to be received	eFbived amount of undiscounted operating lease payments to be received. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to	disclosure: IFRS 16 97

				ownership of an underlying asset.	
ifrs-full	UndrawnBorro	wig Flacil ities credit	Undrawn borrowing facilities	The amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments. [Refer: Capital commitments]	example: IAS 7 50 a
ifrs-full	UnearnedFinar	Ælimstane ,Relat		abb Paynoent sRe	
		credit	finance income relating to finance lease payments receivable	of unearned finance income relating to the finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Finance income]	IFRS 16 94
ifrs-full	UnearnedPrem	i¥minstant, credit	Unearned premiums	The amount of liability for written premiums on insurance contracts that have not yet been earned. [Refer: Types of insurance contracts [member]]	example: IFRS 4 IG22 a – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	UnobservableIn	pxuits Axis	Unobservable inputs [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 13 93 d, common practice: IFRS 13 93 h
ifrs-full	UnobservableIn	pnetsilvkenmber	Unobservable inputs [member]	This member stands for all the unobservable inputs. It also represents the standard value for the "Unobservable inputs" axis if no other member is used.	disclosure: IFRS 13 93 d, common practice: IFRS 13 93 h
ifrs-full	UnratedCreditE	Xpinstaest	Unrated credit exposures	The amount of credit exposure that has not been rated by external rating agencies. [Refer: Credit exposure]	example: IFRS 7 IG24 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	UnrealisedForei	gæfntudrangeGa	hlinstærdisestMem foreign exchange gains (losses) [member]	bEhis member stands for gains (losses) resulting from changes in foreign exchange rates which have not yet been realised.	common practice: IAS 12 81 g
ifrs-full	UnrecognisedSh	XardΩfaltionssesO debit	f Ansociagnissed share of losses of associates	The amount of the unrecognised share of	disclosure: IFRS 12 22 c

associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]] ifrs-full UnrecognisedShardfaltiossesOffUnint&cognuised The amount disclosure: IFRS 12 22 c debit share of of the losses of joint unrecognised ventures share of joint ventures' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]] ifrs-full UnsecuredBankKoanstRutceivedUnsecured The amount common bank loans credit of loans practice: IAS received from 1 112 c received banks that have not been secured by collateral. [Refer: Loans received] ifrs-full UnusedProvisioXRtwatsodOthetPnasesions The amount disclosure: provision debit reversed for IAS 37 84 d reversed, unused other provisions. other provisions [Refer: Other provisions] ifrs-full UnusedTaxCredXtsHotAWhichNoDectisereddTaxAsEdtRacogunised disclosure: credits for of unused IAS 12 81 e which no tax credits deferred for which tax asset no deferred recognised tax asset is

			recognised in the statement of financial position. [Refer: Unused tax credits [member]]	
ifrs-full	UnusedTaxCrediteMberber	Unused tax credits [member]	This member stands for tax credits that have been received and are carried forward for use against future taxable profit.	disclosure: IAS 12 81 g
ifrs-full	UnusedTaxLoss & sfrustWihichN	oDefesred(TaxAs losses for which no deferred tax asset recognised	sEhReangnisted of unused tax losses for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax losses [member]]	disclosure: IAS 12 81 e
ifrs-full	UnusedTaxLosseretvhenenber	Unused tax losses [member]	This member stands for tax losses that have been incurred and are carried forward for use against future taxable profit.	disclosure: IAS 12 81 g
ifrs-full	UsefulLifeMeasDt&RAsPeriod	OUTSinfielBifelogic measured as period of time, biological assets, at cost	aThesatsAtCost life, measured as period of time, used for biological assets. [Refer: Biological assets]	

ifrs-full	UsefulLifeMeasDteRAsPeriod	l OUTSiefiellhitte ngib	Here and the art and the art and the art and the art	ndingatosatiweill
		measured as period	life, measured as period of	
		of time,	time, used	
		intangible	for intangible	
		assets other	assets	
		than goodwill	other than	
		_	goodwill.	
			[Refer:	
			Intangible	
			assets	
			other than goodwill]	
			-	
ifrs-full	UsefulLifeMeasDteRAsPeriod			
		measured	life, measured	IAS 40 /9 b
		as period of time,	as period of time, used for	
		investment	investment	
		property, cost	property.	
		model	[Refer:	
			Investment	
			property]	
ifrs-full	UsefulLifeMeasDteRAsPeriod		PlanetAsedEbuip	ndisclosure:
		measured	life, measured	
		as period	as period of	
		of time,	time, used	
		property,	for property,	
		plant and	plant and	
		equipment	equipment.	
			[Refer: Property,	
			plant and	
			equipment]	
ifrs-full	UsefulLifeMeasXirXdXnProduc	tidhofftthesim		and the sector At Cost
	duration	measured in	life, measured	
		production	in production	
		or other	or other	
		similar units,	similar units,	
		biological	used for	
		assets, at cost	biological	
			assets. [Refer:	
			Biological assets]	
C C 11			-	
ifrs-full	UsefulLifeMeasXirXXnProduc duration	measured in	life, measured	
	uulauoli	production	in production	170 20 110 a
		or other	or other	
		similar units,	similar units,	
		intangible	used for	
		· · · · · · · · · · · · · · · · · · ·		

			assets other than goodwill	assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	UsefulLifeMea	SXirXCXnProduct duration	idhofûtlifeSim measured in production or other similar units, property, plant and equipment	If Henits Pubpert life, measured in production or other similar units, used for property, plant and equipment. [Refer: Property, plant and equipment]	ydłkało Sundz Equipment IAS 16 73 c
ifrs-full	UtilisationAllo	Wa nkrAtoon untH debit	bfChisditbmsses allowance account for credit losses of financial assets	Cliffeindencied Aess in an allowance account for credit losses of financial assets resulting from the utilisation of the allowance. [Refer: Allowance account for credit losses of financial assets]	etommon practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	UtilitiesExpens	X duration, debit	Utilities expense	The amount of expense arising from purchased utilities.	common practice: IAS 1 112 c
ifrs-full	ValuationTechr	i quasM∉e mber	Valuation techniques [member]	This member stands for valuation techniques used by the entity to measure fair value. It also	disclosure: IFRS 13 93 d

represents the standard value for the "Valuation techniques used in fair value measurement" axis if no other member is used. [Refer: At fair value [member]] ifrs-full ValuationTechniquissUsedInFaitWaluatMieasurenTeretAxiis disclosure: IFRS 13 93 d techniques of a table used in defines the fair value relationship measurement between the domain [axis] members or categories in the table and the line items or concepts that complete the table. ifrs-full ValueAddedTaxRaimstales, Value added The amount common tax payables of payables practice: IAS credit related to a 1 78 value added tax. ifrs-full ValueAddedTax**Reosianb**les Value The amount common debit added tax of receivables practice: IAS receivables related to a 1 78 b value added tax. ifrs-full ValueAtRisk X instant Value at risk The measure common of a potential practice: loss exposure **IFRS 7 41** as a result of future market movements. based on a specified confidence interval and measurement horizon.

ifrs-full	ValueOfBusi	ine ssæmheir edMe	m V ahue of business acquired [member]	This member stands for a class of intangible assets representing the difference between (a) the fair value of the contractual insurance rights acquired and the insurance obligations assumed in a business combination; and (b) the amount of liability measured in accordance with the insurance contracts that it issues. [Refer:	common practice: IAS 38 119
				Business combinations [member]]	
ifrs-full	Vehicles	X instant, debit	Vehicles	The amount of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]	common practice: IAS 16 37

ifrs-full	VehiclesAbstract	Vehicles [abstract]		
ifrs-full	VehiclesMember	Vehicles [member]	This member stands for a class of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	VoluntaryChangessiknAcco	untin Rollint aty is changes in accounting policy [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 8 29
ifrs-full	VoluntaryChan gnsinAcco	untin Wolliny Memb changes in accounting policy [member]	er This member stands for changes in accounting policy that result in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions	disclosure: IAS 8 29

Status:	This is the origina	l version (as it was	originally adopted).
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				on the entity's financial position, financial performance or cash flows. Early application of an IFRS is not considered a voluntary change in accounting policy. It also represents the standard value for the "Voluntary changes in accounting policy" axis if no other member is used.	
ifrs-full	WagesAndSala	r₩sluration, debit	Wages and salaries	A class of employee benefits expense that represents wages and salaries. [Refer: Employee benefits expense]	common practice: IAS 19 9
ifrs-full	WarrantyConti	n gænnb æðilityM	l dvibra nty contingent liability [member]	This member stands for a contingent liability for estimated costs of making good under warranties for products sold. [Refer: Contingent liabilities [member]]	example: IAS 37 88

ifrs-full	WarrantyProvi	sixinstant, credit	Warranty provision	The amount of provision for estimated costs of making good under warranties for products sold. [Refer: Provisions]	example: IAS 37 Example 1 Warranties, example: IAS 37 87	
ifrs-full	WarrantyProvi	sionAbstract	Warranty provision [abstract]			
ifrs-full	WarrantyProvi	simeMænber	Warranty provision [member]	This member stands for a provision for estimated costs of making good under warranties for products sold. [Refer: Other provisions [member]]	example: IAS 37 87, example: IAS 37 Example 1 Warranties	
ifrs-full	WeightedAvera	aga£inbt£0fCapit	aWbigburdment average cost of capital, measurement input [member]	niputsMacenbleer stands for the weighted average cost of capital used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63	
ifrs-full	WeightedAvera	agedDRrationOfT	AmeiglifechefitC average duration of defined benefit obligation	bTigation20te91 average duration of a defined benefit obligation. [Refer: Weighted average [member]]	disclosure: IAS 19 147 c	
ifrs-full	WeightedAvera	age.EXX&rinistaAntic	eWROghterEquity average exercise price of other equity instruments exercisable in	InstrumwightEd e average exercise price of other equity instruments (ie other than	r cisalbheIm Sharebas practice: IFRS 2 45	edPaymentArra

			share-based payment arrangement	share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAvera	ge.ExxercisePric	eWE0ghterEquity	InstrumeightEde	rcisedfor/VestedInSharebasedPaymer
		duration	average exercise price of other equity instruments exercised or vested in share-based payment arrangement	average exercise price of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement. [Refer: Weighted average [member]]	practice: IFRS 2 45
ifrs-full	WeightedAvera	A State Price	e ØÆDthæÆ auitv		icedInStrarebasedPaymentArrangem
		duration	average exercise price of other equity instruments expired in share-based payment arrangement	average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]	practice: IFRS 2 45
ifrs-full	WeightedAvera	age.ExxercisePrice	eWf0ghtraff quity average exercise price of other equity instruments forfeited in share-based	InstrumeightEdr average exercise price of other equity instruments (ie other than share options) forfeited in a	cioedimSi harebasedPaymentArranger practice: IFRS 2 45

			payment arrangement	share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAvera	e BXXX rcisePrice duration	eWithuthutEquity average exercise price of other equity instruments granted in share-based payment arrangement	Instrumeight@da average exercise price of other equity instruments (ie other than share options) granted in a share-based payment arrangement. [Refer: Weighted average [member]]	n todin&h arebasedPaymentArrangem practice: IFRS 2 45
ifrs-full	WeightedAvera	ığ€lXXXrinisteĤnticı	eWfOghterEquity average exercise price of other equity instruments outstanding in share-based payment arrangement	Instrumeight@dit average exercise price of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	s tandingl inSharebasedPaymentArran practice: IFRS 2 45
ifrs-full	WeightedAvera	ı∰e.IXX&riniste⊞ntico	eWESphteDption average exercise price of share options exercisable in share-based payment arrangement	sEnceweisghteths average exercise price of share options exercisable in a share-based payment arrangement. [Refer: Weighted	S Häseloasund PaymentArrangement201 IFRS 2 45 b vii

	average [member]]
ifrs-full	WeightedAverageIXXxrcisePriceWESghtecOptionsFixewisigdInshatistedosdPaymentArrangement2019
	duration average average IFRS 2 45 b exercise exercise price of share options share options exercised in share-based a share-based payment arrangement. [Refer: Weighted average [member]]
ifrs-full	WeightedAveraKarcisePriceKarcisePriceKarcisePriceKarciseStapweigh84thdiasedRuementArrangement2019durationaverageaverageIFRS 2 45 b vexerciseexerciseexerciseprice ofprice ofprice ofshare optionsshare optionsshare optionsshare optionsshare-basedshare-basedpaymentarrangementarrangement.[Refer:Weightedaverage[member]]if average
ifrs-full	WeightedAveraKercisePriceWeightedDptionFlor feitiglintshartisakestReymentArrangement2019durationaverageaverageIFRS 2 45 bdurationexerciseexerciseiiiprice ofprice ofshare optionsshare optionsforfeited inforfeited inforfeited in ashare-basedshare-basedpaymentarrangement.[Refer:Weightedaverage[member]]iii
ifrs-full	WeightedAveraKarcisePriceWisghtedDptionSTheawteightsdardiaskolstagementArrangement2019durationaverageaverageIFRS 2 45 b iiaverageexerciseexerciseexerciseprice ofprice ofshare optionsshare optionsshare optionsshare optionsgranted ingranted in ashare-basedpaymentpaymentarrangement.[Refer:in a

			Weighted average [member]]	
ifrs-full	WeightedAverageExxercisePri duration	ce WESphteO ption average share price for share options in share-based payment arrangement exercised during period at date of exercise	sThShacebasedI average share price at the date of exercise for share options that are exercised in a share-based payment arrangement. [Refer: Share-based payment arrangements [member]; Weighted average [member]]	aljsodostAnrangementExercisedDurir IFRS 2 45 c
ifrs-full	WeightedAverageEXX rinstelfnt	ce WEghteO ption average exercise price of share options outstanding in share-based payment arrangement	average exercise price of share options	StiactbasectPaymentArrangement201 IFRS 2 45 b i, disclosure: IFRS 2 45 b vi
ifrs-full	WeightedAverageFrasit3/adueA credit	t Newsighted entDa average fair value at measurement date, other equity instruments granted	tate of granted equity instruments other than share options. [Refer: Weighted average [member]]	nstisutosmuseGranted IFRS 2 47 b
ifrs-full	WeightedAverageFrastAtatlueA credit	t Masighted entDa average fair	taskawenghieds average fair	G disoted ure: IFRS 2 47 a

value at value of measurement share options date, share granted options during the period at the granted measurement date. [Refer: Weighted average [member]] ifrs-full WeightedAverageIXeXsecstantrenWeitghfeedrowingRate/eightedTodiseakestuitabilitiesRecognisedAtDate average average IFRS 16 C12 lessee's lessee's а incremental incremental borrowing borrowing rate applied rate applied to lease to lease liabilities liabilities recognised at recognised in the statement date of initial application of of financial IFRS 16 position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the rightof-use asset in a similar economic environment. ifrs-full WeightedAverageeAfebeeber Weighted This member example: average stands for an IFRS 13 [member] average in IE63, which each example: quantity to IFRS 13 B6, be averaged disclosure:

				is assigned a weight that determines the relative effect of each quantity on the average.	IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, common practice: IFRS 7 7
ifrs-full	WeightedAvera	a gðRR mainingC	oWeightedLifeO average remaining contractual life of outstanding share options	fOnestacions for the state of t	ades@puisonns2019 IFRS 2 45 d
ifrs-full	WeightedAvera	geSharePrice2(duration	Weighted average share price	The weighted average share price. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 c
ifrs-full	WeightedAvera	geSharePriceSl duration	AkeOghtedsGran average share price, share options granted	nædel average share price used as input to the option pricing model to calculate the fair value of share options granted. [Refer: Option pricing model [member]; Weighted average [member]]	disclosure: IFRS 2 47 a i
ifrs-full	WeightedAvera	ighShæres	Weighted average number of ordinary shares outstanding	The number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary	disclosure: IAS 33 70 b

				shares bought back or issued during the period multiplied by a time- weighting factor.	
ifrs-full	WeightedAverage	eSharesAndA	WetgdWeighted average ordinary shares and adjusted weighted average ordinary shares [abstract]	dAverageShares	Abstract
ifrs-full	WhollyOrPartly	h ended Defined	BenefitRiansM partly funded defined benefit plans [member]	efibice member stands for wholly funded or partly funded defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 e
ifrs-full	WhollyUnfunded	iÐæfine dBene	f Wiliohls Member unfunded defined benefit plans [member]	This member stands for wholly unfunded defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 e
ifrs-full	WorkInProgressX de	C instant, ebit	Current work in progress	A classification of current inventory representing the amount of assets currently in production, which require further processes to	example: IAS 1 78 c, common practice: IAS 2 37

be converted into finished goods or services. [Refer: Current finished goods; Inventories] ifrs-full WritedownsRev&rsalsa0ifanyentoWeste-downs The amount disclosure: debit (reversals of recognised IAS 1 98 a write-downs) resulting from of inventories the writedown of inventories to net realisable value or reversals of those write-downs. [Refer: Inventories] ifrs-full WritedownsRev&rstalsaditPropertyPlaencAcrydifsquipineatmount disclosure: (reversals of recognised IAS 1 98 a write-downs) resulting of property, from the plant and write-down equipment of property, plant and equipment to its recoverable amount or reversals of those write-downs. [Refer: Property, plant and equipment] ifrs-full WritedownsReversalsOfWritedownteoforwasstoriesAbstract (reversals of write-downs) of inventories [abstract] ifrs-full WritedownsReversalsOfWrited WintsOf PropertyPlantAndEquipmentAbstract (reversals of write-downs) of property, plant and

equipment [abstract] ifrs-full WrittenPutOptionsMloenber example: Written This member stands for IFRS 7 put options [member] derivative IG40B, financial example: contracts sold **IFRS 7 B33** that oblige the entity to purchase an underlying asset at a specified strike price if the other party exercises the option. [Refer: Derivatives [member]] ifrs-full YearsOfInsuranas GlaimAxis Years of The axis disclosure: insurance of a table IFRS 17 130 claim [axis] defines the - Effective relationship 2021-01-01 between the domain members or categories in the table and the line items or concepts that complete the table. ifrs-full YieldUsedToDiscoxixtforsthFilowsiEhatuBooNotVaffyBasiedOnRetutinscOnsUnderlyingItems to discount used to IFRS 17 120 cash flows discount cash – Effective that do not flows that 2021-01-01 vary based do not vary on returns on based on the underlying returns on items underlying items, applying paragraph 36 of IFRS 17. Underlying items are items that determine

some of the

		amounts payable to a policyholder.	
		Underlying	
		items can	
		comprise	
		any items;	
		for example	
		a reference	
		portfolio of	
		assets, the	
		net assets of	
		the entity, or	
		a specified	
		subset of the	
		net assets of	
		the entity.	

(1) OJ L 390, 31.12.2004, p. 38.

- (2) Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143, 29.5.2019, p. 1).
- (3) Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).
- (4) Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (OJ L 340, 19.12.2008, p. 112).
- (5) Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84).
- (6) Commission Delegated Regulation (EU) 2019/2100 of 30 September 2019 amending Delegated Regulation (EU) 2019/815 with regard to updates of the taxonomy to be used for the single electronic reporting format (OJ L 326, 16.12.2019, p. 1).