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.

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(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.

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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	References
ifrs-full	AbnormallyLargeChangesInAssetPricesOrForeignExchangeRatesMember		AbnormallyLarge changes in asset prices or foreign exchange rates [member]	This member stands for abnormally large changes in asset prices or foreign exchange rates.	IAS 10 22 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AccountingEstimatesAxis	axis	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	AccountingEstimatesMember	member	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	AccountingProfit	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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	AccrualsAndDeferredIncome	X instant, credit	Accruals and deferred income	The amount of accruals and deferred income. [Refer: Accruals; Deferred income]	common practice: IAS 1 78
ifrs-full	AccrualsAndDeferredIncomeAbstract		Accruals and deferred income [abstract]		
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsCurrent	X instant, credit	Accruals and deferred income classified as current	The amount of accruals and deferred income classified as current. [Refer: Accruals and deferred income]	common practice: IAS 1 78
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsCurrentAbstract		Accruals and deferred income classified as current [abstract]		
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsNonCurrent	X instant, credit	Accruals and deferred income classified as non-current	The amount of accruals and deferred income classified as non-current.	common practice: IAS 1 78

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Accruals and deferred income]	
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsNoncurrentAbstract		Accruals and deferred income classified as non-current [abstract]		
ifrs-full	AccrualsClassifiedAsCurrent	X instant, credit	Accruals classified as current	The amount of accruals classified as current. [Refer: Accruals]	common practice: IAS 1 78
ifrs-full	AccrualsClassifiedAsNoncurrent	X instant, credit	Accruals classified as non-current	The amount of accruals classified as non-current. [Refer: Accruals]	common practice: IAS 1 78
ifrs-full	AccruedIncome	X instant, debit	Accrued income	The amount of asset representing income that has been earned but is not yet received.	common practice: IAS 1 112 c
ifrs-full	AccumulatedChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinanci	X instant, debit	Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	The accumulated increase (decrease) in the fair value of financial assets designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change	IFRS 7 9 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets]	
ifrs-full	AccumulatedChangesInFairValueOfFinancialAssetsRelatedCreditDerivatives	xbrli:monetaryItem	debit	increase (decrease) in fair value of credit derivatives or similar instruments	accumulated increase (decrease) in fair value of credit derivatives or similar	DisclosureOfDerivativesOrSimilarInstrument IFRS 7 9 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AccumulatedChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiabi	ChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRisk	AccumulatedIncreaseDecreaseInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiability	The accumulated 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	IFRS 7 10 a, disclosure: IFRS 7 10A a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				credit risk of liability]	
ifrs-full	AccumulatedChangesInFairValueOfLoanOrReceivableAttributableToChangesInCreditRiskOfFina	Xingstan, debit	Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	The 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]]	disclosure IFRS 7 9 c – Expiry date 2021-01-01
ifrs-full	AccumulatedChangesInFairValueOfLoanOrReceivableAttributableToChangesInCreditRiskOfFina	Xingstan	Accumulated increase (decrease) in fair value of credit derivatives or similar	The aggregate increase (decrease) in the fair value of credit derivatives or similar	disclosure IFRS 7 9 d – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AccumulatedDepreciationAmortisationAndImpairmentMember	accumulated depreciation, amortisation and impairment [member]	Accumulated depreciation, amortisation and impairment [member]	This member stands for accumulated depreciation, amortisation and impairment. [Refer: Impairment loss; Depreciation and amortisation expense]	disclosure: 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	AccumulatedDepreciationAndAmortisationMember	accumulated depreciation and amortisation [member]	Accumulated depreciation and amortisation [member]	This member stands for accumulated depreciation and amortisation. [Refer: Depreciation and amortisation expense]	common 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	AccumulatedFairValueHedgeAdjustmentOnHedgedItemIncludedInCarryingAmountAssets	fair value hedge adjustment, debit	Accumulated fair value hedge adjustment on hedged item included in carrying	The accumulated amount of fair value hedge adjustment on a hedged	disclosure: IFRS 7 24B a ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AccumulatedFairValueHedgeAdjustmentOnHedgedItemIncludedInCarryingAmountLiabilities	XValuerHedge credit	Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	The 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]]	disclosure IFRS 7 24B a ii
ifrs-full	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedIte	XValuerHedge debit	Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	The 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.	disclosure IFRS 7 24B a v

				[Refer: Financial assets at amortised cost; Hedged items [member]]	
ifrs-full	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedIte	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCeasedToBeAdjustedForHedgingGainsAndLossesLiabilitiesCredit	Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	The 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	AccumulatedImpairmentMember	AccumulatedImpairmentMember	Accumulated 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:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					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	AccumulatedOtherComprehensiveIncome	Credit, Instant, Credit	Accumulated 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]	common practice: IAS 1 55
ifrs-full	AccumulatedOtherComprehensiveIncomeMember	Credit, Instant, Member	Accumulated other comprehensive income [member]	This member stands for accumulated other comprehensive income. [Refer: Other comprehensive income]	common practice: IAS 1 108
ifrs-full	AcquisitionAndAdministrationExpenseRelatedToInsuranceContracts	Administration, Credit, Debit	Acquisition and administration expense related to insurance contracts	The amount of acquisition and administration expense relating to insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IAS 1 85

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AcquisitiondateFairValueOfEquityInterestInAcquireeHeldByAcquirerImmediatelyBeforeAcquisitionDate	FairValue, credit	AcquisitionDate-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	AcquisitionDate-acquisition-date fair value of equity interest in the acquiree held by the acquirer immediately before the acquisition date in a business combination achieved in stages. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 p i
ifrs-full	AcquisitiondateFairValueOfTotalConsideration Transferred	FairValue, credit	AcquisitionDate-transferred, acquisition-date fair value	The fair value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f
ifrs-full	AcquisitiondateFairValueOfTotalConsideration TransferredAbstract		AcquisitionDate-date fair value of total consideration transferred [abstract]		
ifrs-full	AcquisitionrelatedCostsExpenseRecognisedSeparatelyFromAcquisitionOfAssetsAndAssum	AdjustmentFor TransactionCosts, debit	AcquisitionRe-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities	TheSeparatelyFrom amount of acquisition-related costs for transactions recognised separately from the acquisition of assets and the assumption	disclosure: IFRS 3 B64 m

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in business combination	of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	AcquisitionrelatedCostsRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisiti	Xdurationdebit	Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The 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]]	disclosure: IFRS 3 B64 m
ifrs-full	AcquisitionsThroughBusinessCombinationsBiologicalAssets	Xdurationdebit	Acquisitions through business combinations, biological assets	The increase in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]	disclosure: IAS 41 50 e
ifrs-full	AcquisitionsThroughBusinessCombinationsDeferredAcquisitionCostsArisingFromInsuranceContr	Xdurationdebit	Acquisitions through business combinations, deferred acquisition costs arising from	The increase in deferred acquisition costs arising from insurance contracts resulting from	common 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	AcquisitionsThroughBusinessCombinationsIntangibleAssetsAndGoodwill	debit	Acquisitions through business combinations, intangible assets and goodwill	Intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]	common practice: IAS 38 118 e i
ifrs-full	AcquisitionsThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill	debit	Acquisitions through business combinations, intangible assets other than goodwill	Intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]	IAS 38 118 e i
ifrs-full	AcquisitionsThroughBusinessCombinationsInvestmentProperty	debit	Acquisitions through business combinations,	Investment property resulting from	disclosure: IAS 40 76 b, disclosure: IAS 40 79 d ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			investment property	acquisitions through business combinations. [Refer: Business combinations [member]; Investment property]	
ifrs-full	AcquisitionsThroughBusinessCombinationsLiabilitiesUnderInsuranceContractsAndReinsuranceCo	Xudhbusin, credit	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	The increase 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]	common practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	AcquisitionsThroughBusinessCombinationsOtherProvisions	Xudhbusin, credit	Acquisitions through business combinations, other provisions	The increase in other provisions resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Other provisions]	common practice: IAS 37 84
ifrs-full	AcquisitionsThroughBusinessCombinationsPropertyPlantAndEquipment	Xudhbusin, debit	Acquisitions through business	The increase in property, plant and	disclosure: IAS 16 73 e iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			combinations, property, plant and equipment	equipment resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	
ifrs-full	AcquisitionsThroughBusinessCombinationsReinsuranceAssets	XbrliMonetaryItemType, debit	Acquisitions through business combinations, reinsurance assets	The increase in reinsurance assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Reinsurance assets]	common practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	ActualClaimsThatArisenFromContractsWithinScopeOfIfrs17	XbrliMonetaryItemType, debit	Actual claims that arise from contracts within scope of IFRS 17	The amount of the actual claims that arise from contracts within the scope of IFRS 17.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	ActuarialAssumptionOfDiscountRates	XbrliPureItemType	Actuarial 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assumptions [member]]	
ifrs-full	ActuarialAssumptionOfDiscountRatesMember	ActuarialAssumptionOfDiscountRatesMember	assumption of discount rates [member]	This member stands for the discount rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfExpectedRatesOfInflation	ActuarialAssumptionOfExpectedRatesOfInflation	assumption of expected rates of inflation	The expected rate of inflation that is used as a 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]]	common practice: IAS 19 144
ifrs-full	ActuarialAssumptionOfExpectedRatesOfInflationMember	ActuarialAssumptionOfExpectedRatesOfInflationMember	assumption of expected rates of inflation [member]	This member stands for the expected rates of inflation used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfExpectedRatesOfPensionIncreases	ActuarialAssumptionOfExpectedRatesOfPensionIncreases	assumption of expected rates of pension increases	The expected rate of increases in pension that is used as a	common practice: IAS 19 144

				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	ActuarialAssumptionOfExpectedRatesOfPensionIncreasesMember	ActuarialAssumptionOfExpectedRatesOfPensionIncreases [member]	Actuarial assumption of expected rates of pension increases [member]	This member stands for the expected rates of pension increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfExpectedRatesOfSalaryIncreasesMember	ActuarialAssumptionOfExpectedRatesOfSalaryIncreases [member]	Actuarial assumption of expected rates of salary increases	The expected rate of salary increases used as a 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	common practice: IAS 19 144

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assumptions [member]]	
ifrs-full	ActuarialAssumptionOfExpectedRatesOfSalaryIncreasesMember	ActuarialAssumptionOfExpectedRatesOfSalaryIncreases	Actuarial assumption of expected rates of salary increases [member]	This member stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfLifeExpectancyAfterRetirementMember	ActuarialAssumptionOfLifeExpectancyAfterRetirement	Actuarial assumption of life expectancy after retirement [member]	This member stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 144
ifrs-full	ActuarialAssumptionOfLifeExpectancyAfterRetirementMember	ActuarialAssumptionOfLifeExpectancyAfterRetirement	Actuarial assumption of life expectancy after retirement [member]	This member stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfMedicalCostTrendRatesMember	ActuarialAssumptionOfMedicalCostTrendRates	Actuarial assumption of	Medical cost trend rate used as	common practice: IAS 19 144

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ActuarialAssumptionOfMedicalCostTrendRatesMember	Member	Actuarial assumption of medical cost trend rates [member]	This member stands for the medical cost trend rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfMortalityRates	XXX	Actuarial 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	ActuarialAssumptionOfMortalityRatesMember	Member	Actuarial assumption of mortality rates [member]	This member stands for the mortality rates used as actuarial assumptions.	common practice: IAS 19 145

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfRetirementAge2019	DisclosureOfRetirementAgeAssumption	Actuarial 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	ActuarialAssumptionOfRetirementAgeMember	DisclosureOfRetirementAgeAssumptionMember	Actuarial assumption of retirement age [member]	This member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionsAxis	DisclosureOfActuarialAssumptionsAxis	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	ActuarialAssumptionsMember	DisclosureOfActuarialAssumptionsMember	Actuarial assumptions [member]	This member stands for all actuarial assumptions. Actuarial	disclosure: IAS 19 145

				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.	
ifrs-full	ActuarialGainsLossesArisingFromChangesInDemographicAssumptionsNetDefinedBenefitLiabilit	Credit, debit	Actuarial gains (losses) arising from changes in demographic assumptions, net defined benefit liability (asset)	The (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a)	IAS 19 141 c ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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)]	
ifrs-full	ActuarialGainsLossesArisingFromChangesInFinancialAssumptionsNetDefinedBenefitLiabilityAs	Losses arising, debit	Actuarial gains (losses) arising from changes in financial assumptions, net defined benefit liability (asset)	The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability	IAS 19 141 c iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Net defined benefit liability (asset)]	
ifrs-full	ActuarialGains	LossesArisingFrom	ActExperienceAdjustments	Thedecease	DefinedBenefitLiabilityAsset
		debit	gains (losses) arising from	(increase) in a net defined	practice: IAS 19 141 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			experience adjustments, net defined benefit liability (asset)	benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Net defined benefit liability (asset)]	
ifrs-full	ActuarialPresentValueOfPromisedRetirementBenefits	Instant, Credit	Actuarial present value of promised retirement benefits	The present value of the expected payments by a retirement benefit plan to existing and past employees, attributable to the service already rendered.	disclosure: IAS 26 35 d
ifrs-full	AdditionalAllowanceForCreditLossesRecognisedInProfitOrLossAllowanceAccountForCreditLossesOfFinancialAs	Duration, Instant	Additional allowance recognised in profit or loss, allowance account for	Total amount of additional allowance for credit losses of financial assets	common practice: IFRS 7 16 – Expiry date 2021-01-01

			credit losses of financial assets	recognised in profit or loss. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	AdditionalDisclosuresForAmountsRecognised	AsOfAcquisitionDateForEachMajorClassOfAssetsA	Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
ifrs-full	AdditionalDisclosuresRelatedToRegulatory	DeferralAccountsAbstract	Additional disclosures related to regulatory deferral accounts [abstract]		
ifrs-full	AdditionalInformation	AboutEntityExposureToRisk	Additional information about entity exposure to risk	Additional information about the entity's exposure to risk when the quantitative data disclosed are unrepresentative.	disclosure: IFRS 7 35
ifrs-full	AdditionalInformation	AboutInsuranceContracts	Additional information about insurance contracts [text block]	Additional information about insurance contracts necessary to meet the objective of the disclosure requirements in IFRS 17. [Refer: Insurance	disclosure: IFRS 17 94 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts [member]]	
ifrs-full	AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination	textBlockAdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination	Additional information about nature and financial effect of business combination	Additional information about the nature and financial effects of business combinations necessary to meet the objectives of IFRS 3. [Refer: Business combinations [member]]	disclosure: IFRS 3 63
ifrs-full	AdditionalInformationAboutNatureOfAndChangesInRisksAssociatedWithInterestsInStructuredEntities	textBlockAdditionalInformationAboutNatureOfAndChangesInRisksAssociatedWithInterestsInStructuredEntities	Additional information about nature of and changes in risks associated with interests in structured entities [text block]	Disclosure of additional information about the nature of, and changes in, risks associated with interests in structured entities.	disclosure: IFRS 12 B25
ifrs-full	AdditionalInformationAboutShareBasedPaymentArrangements	textBlockAdditionalInformationAboutShareBasedPaymentArrangements	Additional information about share-based payment arrangements [text block]	Additional information about share-based payment arrangements necessary to satisfy the disclosure requirements of IFRS 2. [Refer: Share-based payment arrangements [member]]	disclosure: IFRS 2 52
ifrs-full	AdditionalInformationAbstract	Additional information [abstract]			

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AdditionalLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	Instant, credit	Additional liabilities, contingent liabilities recognised in business combination	This is the amount 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	AdditionalLiabilitiesContingentLiabilitiesRecognisedInBusinessCombinationAbstract		Additional liabilities, contingent liabilities recognised in business combination [abstract]		
ifrs-full	AdditionalPaidinCapital	Instant, 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	AdditionalPaidinCapitalMember		Additional paid-in capital [member]	This member stands for amounts received from issuance of the entity's shares in	common practice: IAS 1 108

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	
ifrs-full	AdditionalProvisionsOtherProvisions	Increase (decrease) through other, credit	Additional provisions, other provisions	The amount of additional other provisions made. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	AdditionalProvisionsOtherProvisionsAbstract		Additional provisions, other provisions [abstract]		
ifrs-full	AdditionalRecognitionGoodwill	Increase (decrease) through other, debit	Additional 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	AdditionsFromAcquisitionsInvestmentProperty	Increase (decrease) through acquisitions, investment property, debit	Additions from acquisitions, investment property	The amount of additions to investment property resulting from acquisitions.	disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Investment property]	
ifrs-full	AdditionsFromPurchasesBiologicalAssets	Duration, debit	Additions from purchases, biological assets	The amount of additions to biological assets resulting from purchases. [Refer: Biological assets]	disclosure: IAS 41 50 b
ifrs-full	AdditionsFromSubsequentExpenditureRecognisedAsAssetBiologicalAssets	Duration, debit	Additions from subsequent expenditure recognised as asset, biological assets	The amount of additions to biological assets resulting from subsequent expenditure recognised as an asset. [Refer: Biological assets]	disclosure: IAS 41 50
ifrs-full	AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentProperty	Duration, debit	Additions from subsequent expenditure recognised as asset, investment property	The amount of additions to investment property resulting from subsequent expenditure recognised as an asset. [Refer: Investment property]	disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i
ifrs-full	AdditionsInvestmentPropertyAbstract	Duration	Additions, investment property [abstract]		
ifrs-full	AdditionsLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	Duration, credit	Additions other than through business combinations, liabilities under insurance contracts and reinsurance	The increase in liabilities under insurance contracts and reinsurance contracts issued, resulting from additions	disclosure: IFRS 4 IG37 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts issued	other than through business combinations. [Refer: Liabilities under insurance contracts and reinsurance contracts issued; Business combinations [member]]	
ifrs-full	AdditionsOtherThanThroughBusinessCombinationsBiologicalAssets	Increase through debit	Additions other than through business combinations, biological assets	The amount of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]	Assumption practice: IAS 41 50
ifrs-full	AdditionsOtherThanThroughBusinessCombinationsBiologicalAssetsAbstract		Additions other than through business combinations, biological assets [abstract]		
ifrs-full	AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill	Increase through debit	Additions other than through business combinations, intangible assets other than goodwill	The amount of additions to intangible assets other than goodwill, other than those acquired through business combinations. [Refer:	IAS 38 118 e i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Business combinations [member]; Intangible assets other than goodwill]	
ifrs-full	AdditionsOtherThanThroughBusinessCombinationsInvestmentProperty	Increase through debit	Additions other than through business combinations, investment property	The amount of additions to investment property other than those acquired through business combinations. [Refer: Business combinations [member]; Investment property]	Disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i
ifrs-full	AdditionsOtherThanThroughBusinessCombinationsPropertyPlantAndEquipment	Increase through debit	Additions other than through business combinations, property, plant and equipment	The amount of additions to property, plant and equipment other than those acquired through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	Disclosure: IAS 16 73 e i
ifrs-full	AdditionsOtherThanThroughBusinessCombinationsReinsuranceAssets	Increase through debit	Additions other than through business combinations, reinsurance assets	The amount of additions to reinsurance assets, other than those acquired through business combinations. [Refer: Business	Accounting practice: IFRS 4 37 e – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				combinations [member]; Reinsurance assets]	
ifrs-full	AdditionsToNonCurrentAssets	Increase, 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	AdditionsToRightofuseAssets	Increase, 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	AddressOfRegisteredOfficeOfEntity	Text block	Address of entity's registered office	The address at which the entity's office is registered.	disclosure: IAS 1 138 a
ifrs-full	AddressWhereConsolidatedFinancialStatementsAreObtainable	Text block	Address where consolidated financial statements are obtainable	The address where consolidated financial statements that comply with IFRSs of the entity's ultimate or any intermediate	disclosure: IAS 27 16 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				parent are obtainable. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	AdjustedWeightAverageShares	Adjusted weighted average number of ordinary shares outstanding	Adjusted weighted average number of ordinary shares outstanding	The weighted average number of ordinary shares outstanding plus the 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]]	disclosure: IAS 33 70 b
ifrs-full	AdjustmentsForAmortisationExpense	Amortisation, debit	Adjustments for amortisation expense	Adjustments for amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Depreciation and	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AdjustmentsForDecreaseIncreaseInDerivativeFinancialAssets	Duration, debit	Adjustments for decrease (increase) in derivative financial assets	Adjustments for decrease (increase) in derivative financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial assets; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForDecreaseIncreaseInFinancialAssetsHeldForTrading	Duration, debit	Adjustments for decrease (increase) in financial assets held for trading	Adjustments for decrease (increase) in financial assets held 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)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForDecreaseIncreaseInInventories	Duration, debit	Adjustments for decrease (increase) in inventories	Adjustments for decrease (increase) in inventories to reconcile profit (loss) to net cash flow from (used in)	common practice: IAS 7 20 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				operating activities. [Refer: Inventories; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToBanks	Duration, debit	AdjLoansAndAdvancesToBanks for decrease (increase) in loans and advances to banks	Adjustments 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)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToCustomers	Duration, debit	AdjLoansAndAdvancesToCustomers for decrease (increase) in loans and advances to customers	Adjustments 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)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForDecreaseIncreaseInOtherAssets	Duration, debit	AdjOtherAssets for decrease (increase) in other assets	Adjustments for decrease (increase) in other assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other	common practice: IAS 7 20

				assets; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInOtherCurrentAssets	Duration, debit	AdjOtherCurrentAssets	Adjustments for decrease (increase) in other current assets	Adjustments 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)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForDecreaseIncreaseInOtherOperatingReceivables	Duration, debit	AdjOtherOperatingReceivables	Adjustments for decrease (increase) in other operating receivables	Adjustments for decrease (increase) in other operating receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 a
ifrs-full	AdjustmentsForDecreaseIncreaseInReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	Duration, debit	AdjReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	Adjustments 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	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				repurchase agreements and cash collateral on securities borrowed; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInTradeAccountsReceivable	Duration, debit	AdjTradeAccountsReceivable	Adjustments for decrease (increase) in trade accounts receivable	common practice: IAS 7 20 a
				to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInTradeAndOtherReceivables	Duration, debit	AdjTradeAndOtherReceivables	Adjustments for decrease (increase) in trade and other receivables	common practice: IAS 7 20
				to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Profit (loss)]	
ifrs-full	AdjustmentsForDeferredTaxExpense	Duration, debit	Adjustments 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				tax expense (income); Profit (loss)]	
ifrs-full	AdjustmentsForDeferredTaxOfPriorPeriods	Deferred tax, debit	Adjustments 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	AdjustmentsForDepreciationAndAmortisationExpense	Depreciation, debit	Adjustments for depreciation and amortisation expense	Adjustments 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	AdjustmentsForDepreciationAndAmortisationExpenseAndImpairmentLossReversalOfImpairment	Depreciation, debit	Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	Adjustments 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;	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)]	
ifrs-full	AdjustmentsForDepreciationExpense	Depreciation, debit	Adjustments 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	AdjustmentsForDividendIncome	Dividend income, credit	Adjustments 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	AdjustmentsForFairValueGainsLosses	Fair value gain (loss), debit	Adjustments 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AdjustmentsForFinanceCosts	Duration, 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	AdjustmentsForFinanceIncome	Duration, credit	Adjustments 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	AdjustmentsForFinanceIncomeCost	Duration, credit	Adjustments 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	AdjustmentsForGainLossOnDisposalOfInvestmentsInSubsidiariesJointVenturesAndAssociates	Duration, credit	Adjustments for gain (loss) on disposal of investments in subsidiaries,	Adjustments for gain (loss) on disposals investments in subsidiaries, joint ventures	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AdjustmentsForGainsLossesOnDisposalsPropertyPlantAndEquipment	GainLossOnDisposalsPropertyPlantAndEquipment, credit	Adjustments for gain (loss) on disposals, property, plant and equipment	Adjustments for gain (loss) on disposals of property, plant and 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]	common practice: IAS 7 20
ifrs-full	AdjustmentsForGainsLossesOnChangesInFairValueLessCostsToSellBiologicalAssets	GainsLossesOnChangesInFairValueLessCostsToSellBiologicalAssets, credit	Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	Adjustments for gains (losses) on changes in the fair value less costs to sell of biological	common practice: IAS 7 20

				assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]	
ifrs-full	AdjustmentsForGainsLossesOnChangesInFairValueOfDerivatives	GainsLossesOnChangesInFairValueOfDerivatives, credit	Adjustments for gains (losses) on change in fair value of derivatives	Adjustments 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)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForGainsLossesOnFairValueAdjustmentInvestmentProperty	GainsLossesOnFairValueAdjustmentInvestmentProperty, credit	Adjustments for gains (losses) on fair value adjustment, investment property	Adjustments 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,	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				investment property; Profit (loss)]	
ifrs-full	AdjustmentsForImpairmentLossRecognisedInProfitOrLossGoodwill	Expense, debit	Adjustments for impairment loss recognised in profit or loss, goodwill	Adjustments 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]	common practice: IAS 7 20
ifrs-full	AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	Expense, debit	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	Adjustments 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]	common practice: IAS 7 20 b
ifrs-full	AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossExploration	Expense, debit	Adjustments for impairment loss (reversal	Adjustments for impairment loss (reversal	common practice: IAS 7 20

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossInventories	Impairment loss, debit	Reversal of impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	Adjustments for impairment loss (reversal of impairment loss) on inventories recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating	practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				activities. [Refer: Inventories; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndA	Duration, debit	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	Adjustments 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]	common practice: IAS 7 20
ifrs-full	AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossPropertyPla	Duration, debit	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or	Adjustments for impairment loss (reversal of impairment loss) on property, plant and	common practice: IAS 7 20

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			loss, property, plant and equipment	equipment 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]	
ifrs-full	AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossTradeAndOtherReceivables	Duration, debit	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	Adjustments for impairment loss (reversal of impairment loss) on trade and other 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;	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsForIncomeTaxExpense	Credit, debit	Adjustments for income tax expense	Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	disclosure: IAS 7 35
ifrs-full	AdjustmentsForIncreaseDecreaseInDeferredIncome	Credit, debit	Adjustments for increase (decrease) in deferred income	Adjustments for increase (decrease) in deferred income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForIncreaseDecreaseInDepositsFromBanks	Credit, debit	Adjustments for increase (decrease) in deposits from banks	Adjustments for increase (decrease) in deposits from banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from banks; Profit (loss)]	common practice: IAS 7 20

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AdjustmentsForIncreaseDecreaseInDepositsFromCustomers	Increase (decrease) in deposits from customers, debit	Adjustments for increase (decrease) in deposits from customers	Adjustments 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)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForIncreaseDecreaseInDerivativeFinancialLiabilities	Increase (decrease) in derivative financial liabilities, debit	Adjustments for increase (decrease) in derivative financial liabilities	Adjustments for increase (decrease) in derivative financial liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial liabilities; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForIncreaseDecreaseInEmployeeBenefitLiabilities	Increase (decrease) in employee benefit liabilities, debit	Adjustments for increase (decrease) in employee benefit liabilities	Adjustments for increase (decrease) in employee benefit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AdjustmentsForIncreaseDecreaseInFinancialLiabilitiesHeldForTrading	Increase (decrease) in financial liabilities held for trading, debit	Adjustments for increase (decrease) in financial liabilities held for trading	Adjustments for increase (decrease) in financial liabilities held 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)]	Trading practice: IAS 7 20
ifrs-full	AdjustmentsForIncreaseDecreaseInInsuranceReinsuranceAndInvestmentContractLiabilities	Increase (decrease) in insurance, reinsurance and investment contract liabilities, debit	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance contracts and reinsurance contracts	Trading practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				issued; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInOtherCurrentLiabilities	X increase, debit	AdjustmentsForIncreaseDecreaseInOtherCurrentLiabilities	Adjustments 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	AdjustmentsForIncreaseDecreaseInOtherLiabilities	X increase, debit	AdjustmentsForIncreaseDecreaseInOtherLiabilities	Adjustments for increase (decrease) in other liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other liabilities; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsForIncreaseDecreaseInOtherOperatingPayables	X increase, debit	AdjustmentsForIncreaseDecreaseInOtherOperatingPayables	Adjustments 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	AdjustmentsForIncreaseDecreaseInRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	X increase, debit	AdjustmentsForIncreaseDecreaseInRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	Adjustments for increase (decrease) in	common practice: IAS 7 20

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AdjustmentsForIncreaseDecreaseInTradeAccountsPayable	Increase (decrease) debit	Adjustments for increase (decrease) in trade accounts payable	Adjustments for increase (decrease) in trade accounts payable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 a
ifrs-full	AdjustmentsForIncreaseDecreaseInTradeAndOtherPayables	Increase (decrease) debit	Adjustments for increase (decrease) in trade and other payables	Adjustments 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				payables; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseInOtherProvisionsArisingFromPassageOfTime	Increase (decrease) in other provisions arising from passage of time, debit	Adjustments for increase in other provisions arising from passage of time	Adjustments 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]]	common practice: IAS 7 20
ifrs-full	AdjustmentsForInterestExpense	Interest expense, 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	AdjustmentsForInterestIncome	Interest income, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AdjustmentsForLossesGainsOnDisposalOfNonCurrentAssets	Increase (decrease), debit	Adjustments for losses (gains) on disposal of non-current assets	Adjustments 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)]	common practice: IAS 7 14
ifrs-full	AdjustmentsForProvisions	Increase (decrease), 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	AdjustmentsToReconcileProfitLoss	Increase (decrease), debit	Adjustments 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	AdjustmentsToReconcileProfitLossAbstract		Adjustments to reconcile profit (loss) [abstract]		
ifrs-full	AdjustmentsForShareBasedPayments	Increase (decrease), debit	Adjustments for share-based payments	Adjustments for share-based payments to reconcile profit (loss) to net cash flow from	common practice: IAS 7 20 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsToReconcileProfitLossOtherThanChangesInWorkingCapital	Reconciliation, debit	Adjustments to reconcile profit (loss) other than changes in working capital	Adjustments, other than changes in working capital, to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	Common practice: IAS 7 20
ifrs-full	AdjustmentToCarryingAmountsAggregateUnderPreviousGAAP	Carrying amounts, debit	Aggregate adjustment to carrying amounts of investments reported under previous GAAP	Previous GAAP [member]; Reconciliation 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];	Disclosure: IFRS 1 31 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	AdjustmentToMidmarketConsensusPriceMeasurementInput	X duration, debit	Adjustment to mid-market consensus price, measurement input [member]	This member stands for an adjustment to mid-market consensus price, used as a measurement input.	example: IFRS 13 B36 c
ifrs-full	AdjustmentToProfitLossForPreferenceShareDividends	X duration, debit	Adjustment to profit (loss) for preference share dividends	Adjustment 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	AdministrativeExpense	X duration, 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	AdvertisingExpense	X duration, debit	Advertising expense	The amount of expense	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				class [member]]	
ifrs-full	AggregatedIndividuallyImmaterialAssociatesMember	aggregated individually immaterial associates [member]	Aggregated individually immaterial associates [member]	This member 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	AggregatedIndividuallyImmaterialBusinessCombinationsMember	aggregated individually immaterial business combinations [member]	Aggregated individually immaterial business combinations [member]	This member stands for the aggregation of business combinations that are individually immaterial. [Refer: Business combinations [member]]	disclosure: IFRS 3 B65
ifrs-full	AggregatedIndividuallyImmaterialJointVenturesMember	aggregated individually immaterial joint ventures [member]	Aggregated individually immaterial joint ventures [member]	This member 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	AggregatedMeasurementMember	aggregated measurement [member]	Aggregated 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AggregatedTimeBandsMember	Aggregated time bands [member]	This member stands for aggregated time bands. It also represents the standard value for the “Maturity” axis if no other member is used.	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, example: IFRS 7 B11, example: IFRS 7 B35, disclosure: IFRS 7 23B a
ifrs-full	AggregateNotSignificantIndividualAssetsOrCashGeneratingUnitsMember	Aggregate not significant individual assets or cash-generating units [member]	This member 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]	disclosure: IAS 36 135

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AggregateOfFairValuesMember	X instant, debit	Aggregate 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	AgriculturalProduceByGroupAxis	X instant, debit	Agricultural 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	AgriculturalProduceGroupMember	X instant, debit	Agricultural 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in the entity's operations.	
ifrs-full	AircraftMember	member	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	AirportLandingRightsMember	member	Airport landing rights [member]	This member stands for airport landing rights.	common practice: IAS 38 119
ifrs-full	AllLevelsOfFairValueHierarchyMember	member	All levels 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	AllOtherSegmentsMember	member	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	AllowanceAccountCreditLossOfFinancialAssets	instant, credit	Allowance account for credit losses of financial assets	The amount of an allowance account used to record impairments	disclosure: IFRS 7 16 – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			acquisition costs arising from insurance contracts	amortisation 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]]	IG39 c – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	AmortisationExpense	Reduction, debit	Amortisation expense	The amount of amortisation expense. Amortisation is the systematic allocation of depreciable amounts of intangible assets over their useful lives.	common practice: IAS 1 112 c
ifrs-full	AmortisationIntangibleAssetsOtherThanGoodwill	Reduction, debit	Amortisation, intangible assets other than goodwill	The amount of amortisation of intangible assets other than goodwill. [Refer: Depreciation and amortisation expense; Intangible assets	disclosure: IAS 38 118 e vi

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				other than goodwill]	
ifrs-full	AmortisationMethodIntangibleAssetsOtherThanGoodwill	text	Amortisation method, intangible assets other than goodwill	The 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	AmortisationOfGainsAndLossesArisingOnBuyingReinsurance	Monetary, debit	Amortisation of losses (gains) arising on buying reinsurance	The 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]	disclosure: IFRS 4 37 b ii – Expiry date 2021-01-01
ifrs-full	AmortisationRateIntangibleAssetsOtherThanGoodwill	Pure, duration	Amortisation rate, intangible assets other than goodwill	The amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AmountByWhichFinancialAssetsRelatedToCreditDerivativesOrSimilarInstrumentsMitigateMaximum	X	Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk	The amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Derivatives [member]; Maximum exposure to credit risk; Financial assets]	IFRS 7 9 b
ifrs-full	AmountByWhichLoansOrReceivablesRelatedToCreditDerivativesOrSimilarInstrumentsMitigateMax	X	Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	The amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk;	IFRS 7 9 b – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Derivatives [member]]	
ifrs-full	AmountByWhichRegulatoryDeferralAccountCreditBalanceHasBeenReduced	Monetary amount, debit	Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	The amount by which a regulatory deferral account credit balance has been reduced because it is no longer fully reversible. [Refer: Regulatory deferral account credit balances]	Disclosure: IFRS 14 36
ifrs-full	AmountByWhichRegulatoryDeferralAccountDebitBalanceHasBeenReduced	Monetary amount, credit	Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	The amount by which a regulatory deferral account debit balance has been reduced because it is no longer fully recoverable. [Refer: Regulatory deferral account debit balances]	Disclosure: IFRS 14 36
ifrs-full	AmountByWhichUnitsRecoverableAmountExceedsItsCarryingAmount	Monetary amount, debit	Amount by which unit's recoverable amount exceeds its carrying amount	The amount by which a cash-generating unit's (group of units') recoverable amount exceeds its carrying amount. [Refer: Carrying amount [member]; Cash-generating	Disclosure: IAS 36 134 f i, disclosure: IAS 36 135 e i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				units [member]]	
ifrs-full	AmountByWhichValueAssignedToKeyAssumptionMustChangeInOrderForUnitsRecoverableAmo	XBRL items of type xbrli:monetaryItem	Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	The amount 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]]	disclosure: IAS 36 134 f iii, disclosure: IAS 36 135 e iii
ifrs-full	AmountIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateM	XBRL items of type xbrli:monetaryItem, debit	Amount incurred by entity for provision of key management personnel services provided by separate management entity	The amount 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]]	disclosure: IAS 24 18A
ifrs-full	AmountOfReclassificationsOrChangesInPresentation	XBRL items of type xbrli:monetaryItem	Amount of reclassifications or changes in presentation	The amount that is reclassified when the entity changes classification or presentation	disclosure: IAS 1 41 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in its financial statements.		
ifrs-full	AmountPresentedInOtherComprehensiveIncomeRealisedAtDerecognition	XbrlInstant	AmountPresentedInOtherComprehensiveIncomeRealisedAtDerecognition	The amount presented in other comprehensive income realised at derecognition of financial liability	The amount presented in other comprehensive income that was realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income]	IFRS 7 10 d
ifrs-full	AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproach	XbrlFact, debit	AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproach	The amount reclassified from profit or loss to other comprehensive income applying overlay approach	The amount reclassified from profit or loss to other comprehensive income when applying the overlay approach, presented as a separate line item in profit or loss.	IFRS 4 35D a – Effective on first application of IFRS 9
ifrs-full	AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets	XbrlFact, debit	AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets	The amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	The amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.	IFRS 4 39L f i – Effective on first application of IFRS 9
ifrs-full	AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApplyingOverlayApproachExistingDesignation	XbrlFact, credit	AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApplyingOverlayApproachExistingDesignation	The amount reclassified to other comprehensive	The amount recognised in other comprehensive	IFRS 4 35D b – Effective on first

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			income from profit or loss applying overlay approach, before tax	income on reclassification from profit or loss when applying the overlay approach, before tax. [Refer: Other comprehensive income]	application of IFRS 9
ifrs-full	AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApplyingOverlayApproachN	X-duration, credit	Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax	The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, net of tax. [Refer: Other comprehensive income]	IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	AmountRecognisedIntOtherComprehensiveIncomeAndAccumulatedInEquityRelatingToNoncurren	X-instant, credit	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	The amount recognised in other comprehensive income and accumulated in equity, relating to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other reserves; Other comprehensive income; Disposal groups	IFRS 5 38, example: IFRS 5 Example 12

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				classified as held for sale [member]]	
ifrs-full	AmountRecognisedInOtherComprehensiveIncomeAndAccumulatedInEquityRelatingToNoncurrent	credit	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	This amount stands for a component of equity resulting from amounts that are recognised in other comprehensive income and accumulated in equity that relate to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other comprehensive income]	disclosure: IFRS 5 38, example: IFRS 5 Example 12
ifrs-full	AmountRemovedFromReserveOfCashFlowHedgesAndIncludedInInitialCostOrOtherCarryingAmo	credit, debit	Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	This amount includes amounts removed from reserve of cash flow hedges and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of	disclosure: IFRS 9 6.5.11 d i, disclosure: IFRS 7 24E a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				cash flow hedges]	
ifrs-full	AmountRemovedFromReserveOfChangeInValueOfForeignCurrencyBasisSpreadsAndIncludedInI	XFromRes, debit	Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	The amount removed from reserve of change in value of foreign currency basis spreads and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of foreign currency basis spreads]	disclosure: IFRS 9 6.5.16
ifrs-full	AmountRemovedFromReserveOfChangeInValueOfForwardElementsOfForwardContractsAndIncl	XFromRes, debit	Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge	The amount removed from reserve of change in value of forward elements of forward contracts and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge	disclosure: IFRS 9 6.5.16

			accounting is applied	accounting is applied. [Refer: Reserve of change in value of forward elements of forward contracts]	
ifrs-full	AmountRemovedFromReserveOfChangeInValueOfTimeValueOfOptions	XBRL monetary, debit	Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	The amount removed from reserve of change in value of time value of options and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of time value of options]	IFRS 9 6.5.15 b i
ifrs-full	AmountReportedInProfitOrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproachIsApplied	XBRL monetary, debit	Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	The amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	IFRS 4 39L d i – Effective on first application of IFRS 9
ifrs-full	AmountsArisingFromInsuranceContractsAxis	Axis	Axis arising from insurance contracts	The axis of a table defines the	common practice: IFRS 4

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AmountsIncurredDeferredAcquisitionCostsArisingFromInsuranceContracts	XBRL Dictionary, debit	Amounts incurred, deferred acquisition costs arising from insurance contracts	The amounts in deferred acquisition costs arising from insurance contracts resulting from amounts of those costs incurred. [Refer: Deferred acquisition costs arising from insurance contracts]	disclosure: IFRS 4 IG39 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	AmountsPayableOnDemandThatArisesFromContractsWithinScopeOfIFRS17	XBRL Dictionary, credit	Amounts payable on demand that arise from contracts within scope of IFRS 17	The amounts payable on demand that arise from contracts within the scope of IFRS 17.	disclosure: IFRS 17 IFRS 17 132 c – Effective 2021-01-01
ifrs-full	AmountsPayableRelatedPartyTransactions	XBRL Dictionary, credit	Amounts 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	AmountsPayableToTransfereeInRespectOfTransferredAssets	XBRL Dictionary, credit	Amounts payable to transferee in respect of	The amounts payable to the transferee in respect of transferred financial	disclosure: IFRS 7 42E d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			transferred assets	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	AmountsReceivableRelatedPartyTransactions	XbrliMonetaryItemType, debit	Amounts 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	AmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAssetsAcquiredAndLiabilitiesAs		Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
ifrs-full	AmountsRecognisedForTransactionsNotPartOfWhatWasAcquiredOrAssumedInBusinessCombination	XbrliMonetaryItemType, debit	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The amounts recognised for transaction recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer:	disclosure: IFRS 3 B64 l iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Business combinations [member]]	
ifrs-full	AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificatio	XdFromEquity debit	AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificatio	The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, before tax. [Refer: Financial assets]	disclosure: IFRS 9 5.6.5
ifrs-full	AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificatio	XdFromEquity debit	AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificatio	The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, net of tax. [Refer: Financial assets]	disclosure: IFRS 9 5.6.5
ifrs-full	AmountsRemovedFromEquityAndIncludedInCarryingAmountOfNonfinancialAssetLiabilityWhos	XdFromEquity debit	AmountsRemovedFromEquityAndIncludedInCarryingAmountOfNonfinancialAssetLiabilityWhos	The amounts removed from equity and included in the initial cost or other carrying amount of a non-	disclosure: IFRS 7 23 e – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainst	Instant, credit	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial assets. [Refer: Financial assets]	IFRS 7 13C d
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainst		Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]		
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainst	Instant, debit	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set	IFRS 7 13C d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				off against financial liabilities. [Refer: Financial liabilities]	
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainst		Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]		
ifrs-full	AmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyi	Credit/debit	Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	Profit or loss 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.	Disclosure: IFRS 4 39L f ii – Effective on first application of IFRS 9
ifrs-full	AmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialAssetsTo	Credit/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	Income or loss 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.	Disclosure: IFRS 4 39L d ii – Effective on first application of IFRS 9
ifrs-full	AnalysisOfAgeOfFinancialAssetsThatAreNeitherPastDueNorImpaired		Analysis of age of financial assets that are past due but	Analysis of the age of financial assets that are past due but not impaired.	Disclosure: IFRS 7 37 a – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			not impaired [text block]	[Refer: Financial assets]	
ifrs-full	AnalysisOfCreditExposuresUsingExternalCreditGradingSystemExplanatory	text block	Analysis of credit exposures using external credit grading system [text block]	The disclosure of an analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]	Explanatory IFRS 7 IG23 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	AnalysisOfCreditExposuresUsingInternalCreditGradingSystemExplanatory	text block	Analysis of credit exposures using internal credit grading system [text block]	The disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit grades [member]]	Explanatory IFRS 7 IG23 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	AnalysisOfFinancialAssetsThatAreIndividuallyDeterminedToBeImpaired	text block	Analysis of financial assets that are individually determined to be impaired [text block]	Analysis 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]	Disclosure IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	AnalysisOfIncomeAndExpenseAbstract	abstract	Analysis of income		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			and expense [abstract]		
ifrs-full	AnnouncementOfPlanToDiscontinueOperationMember	Member	Announcement of plan to discontinue operation [member]	This member stands for the announcement of a plan to discontinue an operation.	example: IAS 10 22 b
ifrs-full	AnnouncingOrCommencingImplementationOfMajorRestructuringMember	Member	Announcing or commencing implementation of major restructuring [member]	This member stands for announcing or commencing implementation of major restructuring.	example: IAS 10 22 e
ifrs-full	ApplicableTaxRate	XXX duration	Applicable tax rate	The applicable income tax rate.	disclosure: IAS 12 81 c ii
ifrs-full	AreaOfLandUsedForAgriculture	XBRL instant	Area of land used for agriculture	The area of land used for agriculture by the entity.	common practice: IAS 41 46 b i
ifrs-full	AssetbackedDebtInstrumentsHeld	XBRL instant, debit	Asset-backed debt instruments held	The amount of debt instruments held that are backed by underlying assets. [Refer: Debt instruments held]	common practice: IAS 1 112 c
ifrs-full	AssetbackedFinancingsMember	Member	Asset-backed financings [member]	This member stands for asset-backed financings.	example: IFRS 12 B23 b
ifrs-full	AssetbackedSecuritiesAmountContributedToFairValueOfPlanAssets	XBRL instant, debit	Asset-backed securities, amount contributed to fair value of plan assets	The amount of securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets,	example: IAS 19 142 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				at fair value; Defined benefit plans [member]]	
ifrs-full	AssetRecognisedForExpectedReimbursementContingentLiabilitiesInBusinessCombination	X instant, debit	Assets recognised for expected reimbursement, contingent liabilities in business combination	The amount 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 liabilities in business combination; Business combinations [member]]	disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j
ifrs-full	AssetRecognisedForExpectedReimbursementOtherProvisions	X instant, debit	Assets recognised for expected reimbursement, other provisions	The amount of assets that have been recognised for the expected reimbursement of other provisions. [Refer: Expected reimbursement, other provisions; Other provisions]	disclosure: 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				as a result of past events. Economic resource is a right that has the potential to produce economic benefits.	b, disclosure: IFRS 13 93 e, disclosure: IFRS 8 28 c, disclosure: IFRS 8 23
ifrs-full	AssetsAbstract		Assets [abstract]		
ifrs-full	AssetsAndLiabilitiesAxis	axis	Assets and 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 1 125
ifrs-full	AssetsAndLiabilitiesClassifiedAsHeldForSaleAxis	axis	Assets and liabilities classified as held for sale [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 38
ifrs-full	AssetsAndLiabilitiesClassifiedAsHeldForSaleMember	member	Assets and liabilities classified as held for sale [member]	This member stands for assets and liabilities that are classified as held for sale. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal	disclosure: IFRS 5 38

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				sale; Disposal groups classified as held for sale [member]]	
ifrs-full	AssetsAndRegulatoryDeferralAccountDebitBalances	Instant, debit	Assets and regulatory deferral account debit balances	The amount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit balances]	disclosure: IFRS 14 21
ifrs-full	AssetsArisingFromExplorationForAndEvaluationOfMineralResources	Instant, debit	Assets arising from exploration for and evaluation of mineral resources	The amount 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.	disclosure: IFRS 6 24 b
ifrs-full	AssetsArisingFromInsuranceContracts	Instant, debit	Assets 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	AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedInAbsenceOfDefaultAtFairValue	Instant, debit	Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	The fair value of collateral held that is permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]	disclosure: IFRS 7 15 a
ifrs-full	AssetsHeldToHedgeLiabilitiesArisingFromFinancingActivities	Instant, debit	Assets held to hedge liabilities arising from financing activities [member]	This member stands for assets held to hedge liabilities arising from financing activities. [Refer: Assets; Liabilities arising from financing activities]	Example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	AssetsLessCurrentLiabilities	Instant, debit	Assets less current liabilities	The amount of assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	AssetsLessCurrentLiabilitiesAbstract		Assets less current liabilities [abstract]		
ifrs-full	AssetsLiabilitiesOfBenefitPlan	Instant, credit	Assets (liabilities) of benefit plan	The amount of assets of a retirement benefit plan less liabilities other than the actuarial present value of promised	disclosure: IAS 26 35 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				retirement benefits.	
ifrs-full	AssetsObtained	X 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	AssetsOfBenefitPlans	X instant, 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	AssetsOtherThanCashOrCashEquivalentsInSubsidiaryOrBusinessAcquiredOrDisposed	X instant, debit	Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	The amount of assets, other than cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	disclosure: IAS 7 40 d 2013
ifrs-full	AssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers	X instant, debit	Assets recognised from costs to obtain or fulfil contracts with customers	The amount of assets recognised from the costs to obtain or fulfil contracts with customers. The costs	disclosure: IFRS 15 128 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	AssetsRecognisedInEntitysFinancialStatementsInRelationToStructuredEntities	Instant, debit	Assets recognised in entity's financial statements in relation to structured entities	The amount of assets recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]	disclosure: IFRS 12 29 a
ifrs-full	AssetsSoldOrRepledgedAsCollateralAtFairValue	Instant, debit	Collateral sold or repledged in absence of default by owner of collateral, at fair value	The fair value of collateral sold or repledged that was permitted to be sold or repledged in the absence of default by	disclosure: IFRS 7 15 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the owner of the collateral. [Refer: At fair value [member]]	
ifrs-full	AssetsThatEntityContinuesToRecognise	Instant, debit	Assets that entity continues to recognise	The amount of transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	disclosure: IFRS 7 42D e
ifrs-full	AssetsThatEntityContinuesToRecognise ToExtentOfContinuingInvolvement	Instant, debit	Assets that entity continues to recognise to extent of continuing involvement	The amount of transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]	disclosure: IFRS 7 42D f
ifrs-full	AssetsToWhichSignificantRestrictionsApply	Instant, debit	Assets 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	AssetsTransferredToStructuredEntitiesAtTimeOfTransfer	Instant, credit	Assets transferred	The amount, at the time	disclosure: IFRS 12 27 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			to structured entities, at time of transfer	of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	AssetsUnderInsuranceContracts	Instant, debit	Assets under insurance contracts and reinsurance contracts issued	The amount of assets under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	example: 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	AssetsUnderReinsuranceCeded	Instant, debit	Assets 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	AssetsWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear	Instant, debit	Assets with significant risk of material adjustments within next financial year	The amount 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.	Within Next Financial Year, example: IAS 1 125 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	AssociatedLiabilitiesThatEntityContinuesToRecognise	X instant, credit	Associated liabilities that entity continues to recognise	The amount of liabilities associated with transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	disclosure: IFRS 7 42D e
ifrs-full	AssociatedLiabilitiesThatEntityContinuesToRecognise ToExtentOfContinuingInvolvement	X instant, credit	Associated liabilities that entity continues to recognise to extent of continuing involvement	The amount of liabilities associated with transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]	disclosure: IFRS 7 42D f
ifrs-full	AssociatesMember	member	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	member	At cost [member]	This member stands for measurement based on cost.	disclosure: IAS 40 32A, disclosure: IAS 41 50,

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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.	disclosure: IAS 41 55
ifrs-full	AtCostOrInAccordanceWithIFRS16WithinFairValueModelMember	member	At cost or in accordance with IFRS 16 within fair value model [member]	This member stands for measurement based on cost or IFRS 16 when the fair value model is generally used by the entity to measure a class of assets. [Refer: At cost [member]]	disclosure: IAS 40 78
ifrs-full	AtFairValueMember	member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	
ifrs-full	AuditorsRemuneration	Variation, debit	Auditor's remuneration	The amount of fees paid or payable to the entity's auditors.	common practice: IAS 1 112 c
ifrs-full	AuditorsRemunerationAbstract		Auditor's remuneration [abstract]		
ifrs-full	AuditorsRemunerationForAuditServices	Variation, debit	Auditor's 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	AuditorsRemunerationForOtherServices	Variation, debit	Auditor's 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	AuditorsRemunerationForTaxServices	Variation, debit	Auditor'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	AuthorisedCapitalCommitmentsButNotContractedFor	Variation, credit	Authorised capital commitments but not contracted for	The amount of capital commitments that have been	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments]	
ifrs-full	AvailableforsaleFinancialAssetsAbstract		Available-for-sale financial assets [abstract]		
ifrs-full	AverageEffectiveTaxRate	XBRL instant, credit	Average effective tax rate	The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]	disclosure: IAS 12 81 c ii
ifrs-full	AverageForeignExchangeRate	XBRL duration	Average foreign exchange rate	The average exchange rate used by the entity. Exchange rate is the ratio of exchange for two currencies.	common practice: IAS 1 112 c
ifrs-full	AverageNumberOfEmployees	XBRL duration	Average number of employees	The average number of personnel employed by the entity during a period.	common practice: IAS 1 112 c
ifrs-full	AveragePriceOfHedgingInstrument	XBRL instant	Average price of hedging instrument	The average price of a hedging instrument. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 23B b
ifrs-full	AverageRateOfHedgingInstrument	XBRL instant	Average rate of hedging instrument	The average rate of a hedging instrument.	disclosure: IFRS 7 23B b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Hedging instruments [member]]	
ifrs-full	BalancesOnCurrentAccountsFromCustomers	Instant, credit	Balances 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	BalancesOnDemandDepositsFromCustomers	Instant, credit	Balances 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	BalancesOnOtherDepositsFromCustomers	Instant, credit	Balances 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	BalancesOnTermDepositsFromCustomers	Instant, credit	Balances 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	BalancesWithBanks	Instant, debit	Balances with banks	The amount of cash balances held at banks.	common practice: IAS 7 45
ifrs-full	BankAcceptanceAssets	Instant, debit	Bank acceptance assets	The amount of bank acceptances recognised as assets.	common practice: IAS 1 55
ifrs-full	BankAcceptanceLiabilities	Instant, credit	Bank acceptance liabilities	The amount of bank acceptances recognised as liabilities.	common practice: IAS 1 55

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	BankAndSimilarCharges	Duration, debit	Bank and similar charges	The amount of bank and similar charges recognised by the entity as an expense.	common practice: IAS 1 112 c
ifrs-full	BankBalancesAtCentralBanksOtherThanMandatoryReserveDeposits	Instant, debit	Bank balances at central banks other than mandatory reserve deposits	The amount of bank balances held at central banks other than mandatory reserve deposits. [Refer: Mandatory reserve deposits at central banks]	common practice: IAS 1 112 c
ifrs-full	BankBorrowingsUndiscountedCashFlows	Instant, credit	Bank 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	BankDebtInstrumentsHeld	Instant, debit	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	BankingArrangementsClassifiedAsCashEquivalents	Instant, debit	Banking arrangements, classified as cash equivalents	A classification of cash equivalents representing banking arrangements that the entity does not separately	common practice: IAS 7 45

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				disclose in the same statement or note. [Refer: Cash equivalents]	
ifrs-full	BankOverdraftsClassifiedAsCashAndCashEquivalents	Instant, credit	Bank overdrafts	The 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	BasicAndDilutedEarningsLossPerShare	XXX duration	Basic and diluted earnings (loss) per share	The amount of earnings per share when the basic and diluted measurements are equal. [Refer: Basic earnings (loss) per share; Diluted earnings (loss) per share]	common practice: IAS 1 85
ifrs-full	BasicAndDilutedEarningsLossPerShareFromContinuingOperations	XXX duration	Basic and diluted earnings (loss) per share from continuing operations	Basic and diluted earnings (loss) per share from continuing operations. [Refer: Basic and diluted earnings (loss) per share]	common practice: IAS 1 85

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	BasicAndDilutedEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegu	XBRL duration	Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Basic and diluted 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: 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; Continuing operations [member]]	disclosure IFRS 14 26
ifrs-full	BasicAndDilutedEarningsLossPerShareFromDiscontinuedOperations	XBRL duration	Basic and diluted earnings (loss) per share from discontinued operations	Basic and diluted earnings (loss) per share from discontinued operations. [Refer: Basic and diluted earnings (loss) per share]	common practice: IAS 1 85
ifrs-full	BasicAndDilutedEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRe	XBRL duration	Basic and diluted	Basic and diluted	disclosure IFRS 14 26

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	BasicAndDilutedEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBala	XBRL duration	Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	Basic and 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	IFRS 14 26

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	BasicAndDilutedEarningsPerShareAbstract	Abstract	Basic and diluted earnings per share [abstract]		
ifrs-full	BasicEarningsLossPerShare	XBRL duration	Basic 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).	disclosure: IAS 33 66
ifrs-full	BasicEarningsLossPerShareFromContinuingOperations	XBRL duration	Basic earnings (loss) per share from continuing operations	Basic earnings (loss) per share from continuing operations. [Refer: Basic earnings (loss) per share; Continuing operations [member]]	disclosure: IAS 33 66

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	BasicEarningsLossPerShareFromContinuingOperations	XBRL duration	Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Basic 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: Basic 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]]	disclosure: IFRS 14 26
ifrs-full	BasicEarningsLossPerShareFromDiscontinuedOperations	XBRL duration	Basic earnings (loss) per share from discontinued operations	Basic earnings (loss) per share from discontinued operations. [Refer: Basic earnings (loss) per share; Discontinued operations [member]]	disclosure: IAS 33 68
ifrs-full	BasicEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalances	XBRL duration	Basic earnings (loss) per	Basic earnings (loss) per	disclosure: IFRS 14 26

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	BasicEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNe	XBRL duration	Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	Basic 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	disclosure IFRS 14 26

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				deferral account balances related to profit or loss and net movement in related deferred tax]	
ifrs-full	BasicEarningsPerShareAbstract		Basic earnings per share [abstract]		
ifrs-full	BasisForAttributingRevenuesFromExternalCustomersToIndividualCountriesTextBlock	text block	Disclosure of basis for attributing revenues from external customers to individual countries	The description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]	disclosure IFRS 8 33 a
ifrs-full	BearerBiologicalAssetsMember		Bearer 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	BearerPlantsMember	member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Property, plant and equipment]	
ifrs-full	BenefitsPaidOrPayable	Duration, debit	Benefits paid or payable	The amount of benefits paid or payable for retirement benefit plans.	disclosure: IAS 26 35 b v
ifrs-full	BestEstimateAtAcquisitionDateOfContractualCashFlowsNotExpectedToBeCollectedForAcquiredReceivables	Instant, debit	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	The best estimate at acquisition date of contractual cash flows not expected to be collected for receivables acquired in business combinations. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h iii
ifrs-full	BiologicalAssets	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	BiologicalAssetsByAgeMember	Domain member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	BiologicalAssetsAxis	axis	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	BiologicalAssetsByAgeAxis	axis	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	BiologicalAssetsByGroupAxis	axis	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	BiologicalAssetsByTypeAxis	axis	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				that complete the table.	
ifrs-full	BiologicalAssetsGroupMember	Group	Biological assets, group [member]	This member stands for all 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]	disclosure: IAS 41 41
ifrs-full	BiologicalAssetsMember	Member	Biological assets [member]	This member stands for living animals or plants. It also represents the standard value for the “Biological assets” axis if no other member is used.	common practice: IAS 41 50
ifrs-full	BiologicalAssetsPledgedAsSecurity	Pledged, debit	Biological assets pledged as security for liabilities	The amount of biological assets pledged as security for liabilities. [Refer: Biological assets]	disclosure: IAS 41 49 a
ifrs-full	BiologicalAssetsTypeMember	Type	Biological assets, type [member]	This member stands for all biological assets when disaggregated by type. It also represents the standard	example: IAS 41 43

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value for the "Biological assets by type" axis if no other member is used. [Refer: Biological assets]	
ifrs-full	BiologicalAssetsWhoseTitleIsRestricted	X instant, debit	Biological assets whose title is restricted	The amount of biological assets whose title is restricted. [Refer: Biological assets]	disclosure: IAS 41 49 a
ifrs-full	BondsIssued	X instant, credit	Bonds issued	The amount of bonds issued by the entity.	common practice: IAS 1 112 c
ifrs-full	BondsIssuedUndiscountedCashFlows	X instant, credit	Bonds issued, undiscounted cash flows	The amount of contractual undiscounted cash flows in relation to bonds issued. [Refer: Bonds issued]	example: IFRS 7 B11D, example: IFRS 7 IG31A
ifrs-full	BorrowingCostsAbstract		Borrowing costs [abstract]		
ifrs-full	BorrowingCostsCapitalised	X duration, debit	Borrowing costs capitalised	The amount of interest 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	disclosure: IAS 23 26 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				which form part of the cost of that asset.	
ifrs-full	BorrowingCostsIncurred	X duration	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	BorrowingCostsRecognisedAsExpense	X duration, debit	Borrowing 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	BorrowingsAbstract		Borrowings [abstract]		
ifrs-full	BorrowingsAdjustmentToInterestRateBasis	X instant	Borrowings, 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	BorrowingsByNameAxis		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	BorrowingsByNameMember		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	BorrowingsInterestRate	xbrli:pureItemType	Borrowings, interest rate	The interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsInterestRateBasis	xbrli:stringItemType	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	BorrowingsMaturity	xbrli:stringItemType	Borrowings, maturity	The maturity of borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsOriginalCurrency	xbrli:stringItemType	Borrowings, original currency	The currency in which the borrowings are	common practice: IFRS 7 7

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				denominated. [Refer: Borrowings]	
ifrs-full	BorrowingsRecognisedAsOfAcquisitionDate	X instant, credit	Borrowings recognised as of acquisition date	The amount recognised as of the acquisition date for borrowings assumed in a business combination. [Refer: Borrowings; Business combinations [member]]	common practice: IFRS 3 B64 i
ifrs-full	BottomOfRangeMember	Member	Bottom of range [member]	This member stands for the bottom 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	BrandNames	X instant, debit	Brand names	The amount 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:	example: IAS 38 119 a

				Intangible assets other than goodwill]	
ifrs-full	BrandNamesMember	member	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	BroadcastingRightsMember	member	Broadcasting rights [member]	This member stands for broadcasting rights.	common practice: IAS 38 119
ifrs-full	BrokerageFeeExpense	X duration, debit	Brokerage fee expense	The amount of expense recognised for brokerage fees charged to the entity.	common practice: IAS 1 112 c
ifrs-full	BrokerageFeeIncome	X duration, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				buildings and similar structures for use in operations. [Refer: Property, plant and equipment]	
ifrs-full	BuildingsMember	member	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	BusinessCombinationsAxis	axis	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	BusinessCombinationsMember	member	Business 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	CancellationOfTreasuryShares	Instant, credit	Cancellation of treasury shares	The amount of treasury stock cancelled during the period. [Refer: Treasury shares]	common practice: IAS 1 106 d
ifrs-full	CapitalCommitments	Instant, credit	Capital commitments	The amount of future capital expenditures that the entity is committed to make.	common practice: IAS 1 112 c
ifrs-full	CapitalCommitmentsAbstract		Capital commitments [abstract]		
ifrs-full	CapitalisationRateMeasurementInput	Member	Capitalisation rate, measurement input [member]	This member stands for a capitalisation rate used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63
ifrs-full	CapitalisationRateOfBorrowingsEligibleForCapitalisation	XBRL decimal, duration	Capitalisation rate of borrowing costs eligible for capitalisation	The average of interest and other costs that an entity incurs in connection with the borrowing of funds applicable to the borrowings of the entity that are	disclosure: IAS 23 26 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. [Refer: Weighted average [member]; Borrowings]	
ifrs-full	CapitalisedDevelopmentExpenditureMember	domain	Capitalised 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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.	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CapitalRedemptionReserve	X instant, 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	CapitalRedemptionReserveMember	X instant	Capital 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	CapitalRequirementsAxis	X instant	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	CapitalRequirementsMember	X instant	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the capital reserves.	
ifrs-full	CapitalReserveMember	Capital reserve [member]	This member stands for a component of equity representing capital reserves.	common practice: IAS 1 108	
ifrs-full	CarryingAmountAxis	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	This 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 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 IG29 – Expiry date 2021-01-01, common practice: IFRS 7 37 b – Expiry date 2021-01-01	AccumulatedDepreciationAmortisationAndImpairmentAndGrossCarryingAmount
ifrs-full	CarryingAmountMember	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,	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	CashAdvancesAndLoansFromRelatedParties	X duration, debit	Cash 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Advances received]	
ifrs-full	CashAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities	Duration, credit	Cash advances and loans made to other parties, classified as investing activities	The cash outflow of cash advances and loans made to other parties (other than advances and loans made by a financial institution), classified as investing activities.	IAS 7 16 e
ifrs-full	CashAdvancesAndLoansMadeToRelatedParties	Duration, credit	Cash advances and loans made to related parties	The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]	common practice: IAS 7 16
ifrs-full	CashAndBankBalancesAtCentralBanks	Instant, debit	Cash and bank balances at central banks	The amount of cash and bank balances held at central banks.	common practice: IAS 1 55
ifrs-full	CashAndCashEquivalents	Instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value. [Refer: Cash; Cash equivalents]	
ifrs-full	CashAndCashEquivalentsAbstract		Cash and cash equivalents [abstract]		
ifrs-full	CashAndCashEquivalentsAmountContributedToFairValueOfPlanAssets	Duration, debit	Cash and cash equivalents, amount contributed to fair value of plan assets	The amount of 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]]	Example: IAS 19 142 a
ifrs-full	CashAndCashEquivalentsClassifiedAsPartOfDisposalGroupHeldForSale	Duration, debit	Cash and cash equivalents classified as part of disposal group held for sale	The amount 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]]	Disclosure: IAS 7 45
ifrs-full	CashAndCashEquivalentsHeldByEntityUnavailableForUseByGroup	Duration, debit	Cash and cash equivalents held by entity unavailable for use by group	The amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group.	Disclosure: IAS 7 48

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Cash and cash equivalents]	
ifrs-full	CashAndCashEquivalentsIfDifferentFromStatementOfFinancialPosition	Quantitative, debit	Cash and cash equivalents if different from statement of financial position	The amount of cash and cash equivalents in the statement of cash flows when different from the amount of cash and cash equivalents in the statement of financial position. [Refer: Cash and cash equivalents]	common practice: IAS 7 45
ifrs-full	CashAndCashEquivalentsIfDifferentFromStatementOfFinancialPositionAbstract		Cash and cash equivalents if different from statement of financial position [abstract]		
ifrs-full	CashAndCashEquivalentsInSubsidiaryOrBusinessAcquiredOrDisposed	Quantitative, debit	Cash and cash equivalents in subsidiary or businesses acquired or disposed	The amount of cash and cash equivalents in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]; Cash and cash equivalents]	2013 IAS 7 40 c
ifrs-full	CashAndCashEquivalentsRecognisedAsOfAcquisitionDate	Quantitative, debit	Cash and cash equivalents recognised as of acquisition date	The amount recognised as of the acquisition date for cash and cash equivalents	common practice: IFRS 3 B64 i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]	
ifrs-full	CashCollateralPledgedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotS	X instant, debit	Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	The amount of cash collateral pledged that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial liabilities. [Refer: Financial liabilities]	IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full	CashCollateralReceivedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNot	X instant, credit	Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	The amount of cash collateral received that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial assets. [Refer: Financial assets]	IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full	CashEquivalents	X 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	CashFlowHedgesMember		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	CashFlowsFromContinuingAndDiscontinuedOperationsAbstract		Cash flows from continuing and discontinued		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			operations [abstract]		
ifrs-full	CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinesses	XBRL instant, debit	Cash flows from losing control of subsidiaries or other businesses	The aggregate cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]	disclosureClassifiedAsInvestingActivities IAS 7 39
ifrs-full	IncreaseDecreaseInRestrictedCashAndCashEquivalents	XBRL instant, debit	Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	The cash inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	Cash equivalents practice: IAS 7 16
ifrs-full	IncreaseDecreaseInShorttermDepositsAndInvestments	XBRL instant, debit	Cash flows from (used in) decrease (increase) in short-term deposits and investments	The cash inflow (outflow) due to a decrease (increase) in short-term deposits and investments.	Cash equivalents practice: IAS 7 16
ifrs-full	CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResources	XBRL instant, debit	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has	disclosureClassifiedAsInvestingA IFRS 6 24 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResources	Yes, debit	CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResources	The cash 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.	disclosure: IFRS 6 24 b
ifrs-full	CashFlowsFromUsedInFinancingActivities	Yes, debit	CashFlowsFromUsedInFinancingActivities	The cash flows from (used	disclosure: IAS 7 10,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	CashFlowsFromUsedInFinancingActivities		Cash flows from (used in) financing activities [abstract]		
ifrs-full	CashFlowsFromUsedInFinancingActivitiesContinuingOperations	Credit or debit	Cash flows from (used in) financing activities, continuing operations	The cash flows from (used in) the entity's financing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]	disclosure: IFRS 5 33 c
ifrs-full	CashFlowsFromUsedInFinancingActivitiesDiscontinuedOperations	Credit or debit	Cash flows from (used in) financing activities, discontinued operations	The cash flows from (used in) the entity's financing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used	disclosure: IFRS 5 33 c

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

				in) financing activities]	
ifrs-full	CashFlowsFromUsedInIncreaseDecreaseInCurrentBorrowings	X sedation, debit	Cash flows from (used in) increase (decrease) in current borrowings	The cash inflow (outflow) due to an increase (decrease) in current borrowings. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	CashFlowsFromUsedInIncreasesInOperatingCapacity	X sedation, debit	Cash flows from (used in) increases in operating capacity	The aggregate 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	CashFlowsFromUsedInInsuranceContracts	X sedation, debit	Cash flows 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	CashFlowsFromUsedInInvestingActivities	X sedation, debit	Cash flows 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in cash equivalents.	
ifrs-full	CashFlowsFromUsedInInvestingActivities	Cash flows from (used in) investing activities [abstract]	Abstract		
ifrs-full	CashFlowsFromUsedInInvestingActivitiesContinuingOperations	Cash flows from (used in) investing activities, continuing operations	Monetary	The cash flows from (used in) the entity's investing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]	disclosure: IFRS 5 33 c
ifrs-full	CashFlowsFromUsedInInvestingActivitiesDiscontinuedOperations	Cash flows from (used in) investing activities, discontinued operations	Monetary	The cash flows from (used in) the entity's investing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) investing activities]	disclosure: IFRS 5 33 c
ifrs-full	CashFlowsFromUsedInMaintainingOperatingCapacity	Cash flows from (used in) maintaining operating capacity	Monetary	The aggregate amount of cash flows that are required to maintain the entity's current ability to execute operating	example: IAS 7 50 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				activities (for example, measured by units of output per day).	
ifrs-full	CashFlowsFromUsedInOperatingActivities	XBRL debit	Cash flows 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	CashFlowsFromUsedInOperatingActivitiesAbstract		Cash flows from (used in) operating activities [abstract]		
ifrs-full	CashFlowsFromUsedInOperatingActivitiesContinuingOperations	XBRL debit	Cash flows from (used in) operating activities, continuing operations	The cash flows from (used in) the entity's operating activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) operating activities]	disclosure: IFRS 5 33 c
ifrs-full	CashFlowsFromUsedInOperatingActivitiesDiscontinuedOperations	XBRL debit	Cash flows from (used in) operating activities,	The cash flows from (used in) the entity's	disclosure: IFRS 5 33 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			discontinued operations	operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities]	
ifrs-full	CashFlowsFromUsedInOperations	XBRL debit or credit	Cash 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	CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital	XBRL debit or credit	Cash flows from (used in) operations before changes in working capital	The net cash inflow (outflow) from the entity's operations before changes in working capital.	example: IAS 7 A Statement of cash flows for an entity other than a financial institution, common practice: IAS 7 20
ifrs-full	CashFlowsUsedInExplorationAndEvaluationActivities	XBRL debit or credit	Cash flows used in exploration and development activities	The cash outflow for exploration and development activities.	common practice: IAS 7 16
ifrs-full	CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinesses	XBRL debit or credit	Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	The aggregate cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer:	disclosureClassifiedAsInvestingActivi 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	CashOutflowForLeases	X duration, credit	Cash outflow for leases	The cash outflow for leases.	disclosure: IFRS 16 53 g
ifrs-full	CashPaidLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X duration, debit	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	The decrease in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	example: IFRS 4 IG37 c – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	CashPaymentsForFuturesContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities	X duration, credit	Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	The cash 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.	example: IAS 7 16 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CashReceiptsFromFuturesContracts	X duration, debit	CashReceiptsFromFuturesContracts	The cash inflow from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	example: IAS 7 16 h
ifrs-full	CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingAc	X duration, debit	CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingAc	The cash inflow from the repayment of advances and loans made to other parties (other than advances and loans of a financial institution), classified as investing activities.	example: IAS 7 16 f
ifrs-full	CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToRelatedParties	X duration, debit	CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToRelatedParties	The cash inflow from repayment to the entity of loans and advances made to related parties. [Refer: Related parties [member]]	common practice: IAS 7 16
ifrs-full	CashRepaymentsOfAdvancesAndLoansFromRelatedParties	X duration, credit	CashRepaymentsOfAdvancesAndLoansFromRelatedParties	The cash outflow for repayments of advances	common practice: IAS 7 17

			loans from related parties	and loans from related parties. [Refer: Related parties [member]; Advances received]	
ifrs-full	CashTransferred	X 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	CategoriesOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersAxis	axis	Categories of assets recognised from costs to obtain or fulfil contracts with 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 15 128 a
ifrs-full	CategoriesOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersMember	member	Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	This member stands for all categories of assets recognised from the costs to obtain or fulfil contracts with customers. It also represents the standard value for the “Categories of assets recognised	disclosure: IFRS 15 128 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	CategoriesOfCurrentFinancialAssetsAbstract		Categories of current financial assets [abstract]		
ifrs-full	CategoriesOfCurrentFinancialLiabilitiesAbstract		Categories of current financial liabilities [abstract]		
ifrs-full	CategoriesOfFinancialAssetsAbstract		Categories of financial assets [abstract]		
ifrs-full	CategoriesOfFinancialAssetsAxis	axis	Categories 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	CategoriesOfFinancialLiabilitiesAbstract		Categories of financial liabilities [abstract]		
ifrs-full	CategoriesOfFinancialLiabilitiesAxis	axis	Categories 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	CategoriesOfNoncurrentFinancialAssetsAbstract		Categories of non-current financial assets [abstract]		
ifrs-full	CategoriesOfNoncurrentFinancialLiabilitiesAbstract		Categories of non-current financial liabilities [abstract]		
ifrs-full	CategoriesOfRelatedPartiesAxis		Categories of related parties [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 19
ifrs-full	ChangeInAmountRecognisedForPreacquisitionDeferredTaxAsset	XBRL balance type: debit	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	Increase (decrease) in a pre-acquisition deferred tax asset of the acquirer as a result of a business combination that changes the probability of realising the asset by the acquirer. [Refer: Deferred tax assets;	disclosure: IAS 12 81 j

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Business combinations [member]]	
ifrs-full	ChangeInValueOfForeignCurrencyBasisSpreads		Changes in value of foreign currency basis spreads [abstract]	Abstract	
ifrs-full	ChangeInValueOfForwardElementsOfForwardContracts		Changes in value of forward elements of forward contracts [abstract]	Abstract	
ifrs-full	ChangeInValueOfTimeValueOfOptions		Changes in value of time value of options [abstract]	Abstract	
ifrs-full	ChangesInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsi		Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
ifrs-full	ChangesInAllowanceAccountForCreditLossesOfFinancialAssets		Changes in allowance account for credit losses of financial assets [abstract]	Abstract	
ifrs-full	ChangesInBiologicalAssets	BiologicalAssets, debit	Increase (decrease) in biological assets	The increase (decrease) in biological assets. [Refer: Biological assets]	disclosure: IAS 41 50
ifrs-full	ChangesInBiologicalAssetsAbstract		Changes in biological		

			assets [abstract]		
ifrs-full	ChangesInContingentLiabilitiesRecognisedInBusinessCombinationAbstract		Changes in contingent liabilities recognised in business combination [abstract]		
ifrs-full	ChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract		Changes in deferred acquisition costs arising from insurance contracts [abstract]		
ifrs-full	ChangesInDeferredTaxLiabilityAssetAbstract		Changes in deferred tax liability (asset) [abstract]		
ifrs-full	ChangesInEquity	X 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	ChangesInExposureToRisk	text	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	ChangesInFairValueMeasurementAssetsAbstract		Changes in fair value measurement, assets [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ChangesInFairValueMeasurementEntitysOwnEquityInstrumentsAbstract		Changes in fair value measurement, entity's own equity instruments [abstract]			
ifrs-full	ChangesInFairValueMeasurementLiabilitiesAbstract		Changes in fair value measurement, liabilities [abstract]			
ifrs-full	ChangesInFairValueOfCreditDerivativesAbstract		Changes in fair value of credit derivative [abstract]			
ifrs-full	ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets	Valuation, debit	Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	The increase (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		IFRS 7 9 c

				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	ChangesInFairValueOfFinancialAssetsRelatedToCreditDerivativesOrSimilarInstruments	ValuationTechniques	IncreaseDecreaseInFairValueOfCreditDerivativesOrSimilarInstruments	The increase (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	The increase (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	ChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiability	ValuationTechniques, credit	IncreaseDecreaseInFairValueOfFinancialLiabilityAttributableToChangesInCreditRisk	The increase (decrease) in the fair value of financial liability, attributable to changes in credit risk of liability	The increase (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	ChangesInFairValueOfLoansOrReceivablesAttributableToChangesInCreditRiskOfFinancialAssets	ValuationTechniques, debit	IncreaseDecreaseInFairValueOfLoansOrReceivables	The increase (decrease) in the fair value	The increase (decrease) in the fair value	IFRS 7 9 c –

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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 the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]]	Expiry date 2021-01-01
ifrs-full	ChangesInFairValueOfLoansOrReceivablesRelatedToCreditDerivativesOrSimilarInstruments		(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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Derivatives [member]]	
ifrs-full	ChangesInGoodwill	Duration, debit	Increase (decrease) in goodwill	The increase (decrease) in goodwill. [Refer: Goodwill]	disclosure: IFRS 3 B67 d
ifrs-full	ChangesInGoodwillAbstract		Changes in goodwill [abstract]		
ifrs-full	ChangesInInsuranceContractsForReconciliationByComponentsAbstract		Changes in insurance contracts for reconciliation by components [abstract]		
ifrs-full	ChangesInInsuranceContractsForReconciliationByRemainingCoverageAndIncurredClaimsAbstrac		Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]		
ifrs-full	ChangesInIntangibleAssetsAndGoodwillAbstract		Changes in intangible assets and goodwill [abstract]		
ifrs-full	ChangesInIntangibleAssetsOtherThanGoodwill	Duration, debit	Increase (decrease) in intangible assets other than goodwill	The increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e
ifrs-full	ChangesInIntangibleAssetsOtherThanGoodwillAbstract		Changes in intangible assets other than goodwill [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ChangesInInventoriesOfFinishedGoodsAndWorkInProgress	Increase (decrease) through debit	Increase (decrease) in inventories of finished goods and work in progress	The increase (decrease) in inventories of finished goods and work in progress. [Refer: Inventories; Current finished goods; Current work in progress]	example: IAS 1 102, disclosure: IAS 1 99
ifrs-full	ChangesInInvestmentProperty	Increase (decrease) through 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	ChangesInInvestmentPropertyAbstract		Changes in investment property [abstract]		
ifrs-full	ChangesInLiabilitiesArisingFromFinancingActivitiesAbstract		Changes in liabilities arising from financing activities [abstract]		
ifrs-full	ChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract		Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		
ifrs-full	ChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis		Description of changes in methods and assumptions used in preparing sensitivity analysis	The description of changes in the methods and assumptions used in preparing a sensitivity analysis for	disclosure: IFRS 7 40 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the types of market risk to which the entity is exposed. [Refer: Market risk [member]]	
ifrs-full	ChangesInMethodsUsedToMeasureRisk	DescriptionOfChangesInMethodsUsedToMeasureRisk	Description of changes in methods used to measure risk	The description of changes in methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 c
ifrs-full	ChangesInNetAssetsAvailableForBenefits	ChangesInNetAssetsAvailableForBenefitsAbstract	Changes in net assets available for benefits [abstract]		
ifrs-full	ChangesInNetDefinedBenefitLiabilityAsset	ChangesInNetDefinedBenefitLiabilityAssetAbstract	Changes in net defined benefit liability (asset) [abstract]		
ifrs-full	ChangesInNominalAmountOfCreditDerivatives	ChangesInNominalAmountOfCreditDerivativeAbstract	Changes in nominal amount of credit derivative [abstract]		
ifrs-full	ChangesInNumberOfSharesOutstanding	ChangesInNumberOfSharesOutstandingAbstract	Changes in number of shares outstanding [abstract]		
ifrs-full	ChangesInObjectivesPoliciesAndProcessesForManagingRisk	DescriptionOfChangesInObjectivesPoliciesAndProcessesForManagingRisk	Description of changes in objectives, policies and processes for managing risk	The description of changes in objectives, policies and processes for managing	disclosure: IFRS 7 33 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ChangesInOtherProvisions	Provisions, credit	Increase (decrease) in other provisions	The increase (decrease) in other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full	ChangesInOtherProvisionsAbstract		Changes in other provisions [abstract]		
ifrs-full	ChangesInPropertyPlantAndEquipment	PropertyPlantAndEquipment, debit	Increase (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	ChangesInPropertyPlantAndEquipmentAbstract		Changes in property, plant and equipment [abstract]		
ifrs-full	ChangesInRegulatoryDeferralAccountCreditBalances		Changes in regulatory deferral account credit balances [abstract]	Abstract	
ifrs-full	ChangesInRegulatoryDeferralAccountDebitBalances		Changes in regulatory deferral account debit balances [abstract]	Abstract	
ifrs-full	ChangesInReimbursementRightsAbstract		Changes in reimbursement rights [abstract]		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ChangesInReimbursementRightsAtFairValue	Instant, debit	Increase (decrease) in reimbursement rights, at fair value	The increase (decrease) in the fair value of reimbursement rights. [Refer: At fair value [member]; Reimbursement rights, at fair value]	disclosure: IAS 19 141
ifrs-full	ChangesInReinsuranceAssetsAbstract		Changes in reinsurance assets [abstract]		
ifrs-full	ChangesInTaxRatesOrTaxLawsEnactedOrAnnouncedMember		Changes in tax rates or tax laws enacted or announced [member]	This member stands for changes in tax rates or tax laws enacted or announced.	example: IAS 10 22 h
ifrs-full	CharacteristicsOfDefinedBenefitPlansAxis		Characteristics 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	CharacteristicsOfDefinedBenefitPlansMember		Characteristics 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 “Characteristics	example: IAS 19 138 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of defined benefits plans" axis if no other member is used.	
ifrs-full	CirculationRevenue	X duration, credit	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	CircumstancesLeadingToReversalsOfInventoryWrite	Description of circumstances leading to reversals of inventory write-down	Write-down 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	ClaimsAndBenefitsPaidNetOfReinsurance	X duration, debit	Claims and benefits paid, net of reinsurance recoveries	The amount of claims and benefits paid to policyholders, net of reinsurance recoveries.	common practice: IAS 1 85
ifrs-full	ClaimsIncurredButNotReported	X instant, credit	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reported by policyholders.	
ifrs-full	ClaimsReportedByPolicyholders	Instant, credit	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	ClassesOfAcquiredReceivablesAxis	Axis	Classes of 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	ClassesOfAcquiredReceivablesMember	Member	Classes of 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ClassesOfAssetsAxis	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	ClassesOfAssetsMember	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	ClassesOfCashPaymentsAbstract	Classes of cash payments from operating activities [abstract]		
ifrs-full	ClassesOfCashReceiptsFromOperatingActivitiesAbstract	Classes of cash receipts from operating activities [abstract]		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ClassesOfContingentLiabilitiesAxis		Classes 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: IAS 37 86, disclosure: IFRS 3 B67 c
ifrs-full	ClassesOfCurrentInventoriesAlternative		Classes of current inventories, alternative [abstract]	Abstract	
ifrs-full	ClassesOfEmployeeBenefitsExpenseAbstract		Classes of employee benefits expense [abstract]	Abstract	
ifrs-full	ClassesOfEntitysOwnEquityInstrumentsAxis		Classes 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	ClassesOfFinancialAssetsAxis		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:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	ClassesOfFinancialInstrumentsAxis	Classes 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	ClassesOfFinancialInstrumentsMember	Financial 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	ClassesOfFinancialLiabilitiesAxis	Classes of financial	The axis of a table		disclosure: IFRS 9

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ClassesOfIntangibleAssetsAndGoodwillAxis	ClassesOfIntangibleAssetsAndGoodwillAxis	Classes of 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	ClassesOfIntangibleAssetsOtherThanGoodwillAxis	ClassesOfIntangibleAssetsOtherThanGoodwillAxis	Classes of intangible assets other than 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.	disclosure: IAS 38 118
ifrs-full	ClassesOfInventoriesAbstract	ClassesOfInventoriesAbstract	Classes of current inventories [abstract]		
ifrs-full	ClassesOfLiabilitiesAxis	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or concepts that complete the table.	
ifrs-full	ClassesOfOrdinaryShares	axis	Classes of ordinary shares [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 33 66
ifrs-full	ClassesOfOtherProvisions	Abstract	Classes of other provisions [abstract]		
ifrs-full	ClassesOfPropertyPlantAndEquipment	axis	Classes of 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	ClassesOfProvisions	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	ClassesOfRegulatoryDeferralAccountBalances	Axis	Classes of regulatory deferral account	The axis of a table defines the relationship	disclosure: IFRS 14 30 c, disclosure: IFRS 14 33

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			balances [axis]	between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfRegulatoryDeferralAccountBalancesMember	ClassesOfRegulatoryDeferralAccountBalancesMember	Classes of regulatory deferral account balances [member]	This 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	ClassesOfShareCapitalAxis	ClassesOfShareCapitalAxis	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	ClassesOfShareCapitalMember	ClassesOfShareCapitalMember	Share capital [member]	This member stands for	disclosure: IAS 1 79 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ClassificationOfAssetsAsHeldForSaleMember	ClassificationOfAssetsAsHeldForSaleMember	Classification 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	ClosingForeignExchangeRate	ExchangeRate	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	CommencementOfMajorLitigationMember	CommencementOfMajorLitigationMember	Commencement of major litigation [member]	This member stands for the commencement of major litigation.	example: IAS 10 22 j
ifrs-full	CommentaryByManagementOnSignificantCashAndCashEquivalentBalancesHeldByEntityThatAr	TextBlock	Commentary by management on significant cash and cash equivalent balances held by entity that are not	The commentary by management on significant cash and cash equivalent balances held by the entity that are not	IAS 7 48

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			available for use by group	available for use by the group. [Refer: Cash and cash equivalents]	
ifrs-full	CommercialPapersIssued	Instant, credit	Commercial papers issued	The amount of commercial paper issued by the entity.	common practice: IAS 1 112 c
ifrs-full	CommitmentsForDevelopmentOrAcquisitionOfBiologicalAssets	Instant, credit	Commitments for development or acquisition of biological assets	The amount of commitments for the development or acquisition of biological assets. [Refer: Biological assets]	disclosure: IAS 41 49 b
ifrs-full	CommitmentsInRelationToJointVentures	Instant, credit	Commitments 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	CommitmentsMadeByEntityRelatedPartyTransactions	Instant, credit	Commitments made by entity, related party transactions	The amount 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				unrecognised). [Refer: Related parties [member]]	
ifrs-full	CommitmentsMadeOnBehalfOfEntityRelatedPartyTransactions	Commitments made on behalf of entity, related party transactions [axis]	Commitments made on behalf of entity, related party transactions	The amount 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]]	example: IAS 24 21 i
ifrs-full	CommodityPriceRiskMember	Commodity price risk [member]	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CommunicationAndNetworkEquipmentMember	Member	Communication and network equipment [member]	This member stands for a class of property, plant and equipment representing communications and network equipment. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	CommunicationExpense	Expense, debit	Communication expense	The amount of expense arising from communication.	common practice: IAS 1 112 c
ifrs-full	CompensationFromThirdPartiesForItemsOfPropertyPlantAndEquipment	Income, credit	Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	The 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]	disclosure: IAS 16 74 d
ifrs-full	ComponentsOfEquityAxis	Axis	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossBeforeTaxAbs		Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossNetOfTaxAbst		Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTaxA		Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTaxA		Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
ifrs-full	ComprehensiveIncome	Duration, credit	ComprehensiveIncome	The amount of change in equity resulting from transactions and other events, other than those changes resulting from transactions with owners in their	disclosure: IAS 1 106 a, disclosure: IAS 1 81A c, disclosure: IFRS 1 32 a ii, disclosure: IFRS 1 24 b, disclosure: IFRS 12 B12 b ix, example: IFRS 12 B10 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				capacity as owners.	
ifrs-full	ComprehensiveIncomeAbstract		Comprehensive income [abstract]		
ifrs-full	ComprehensiveIncomeAttributableToAbstract		Comprehensive income attributable to [abstract]		
ifrs-full	ComprehensiveIncomeAttributableToNoncontrollingInterests	X-current, credit	Comprehensive income, attributable to non-controlling interests	The amount of comprehensive income attributable to non-controlling interests. [Refer: Comprehensive income; Non-controlling interests]	disclosure: IAS 1 106 a, disclosure: IAS 1 81B b i
ifrs-full	ComprehensiveIncomeAttributableToOwnersOfParent	X-current, credit	Comprehensive income, attributable to owners of parent	The amount of comprehensive income attributable to owners of the parent. [Refer: Comprehensive income]	disclosure: IAS 1 106 a, disclosure: IAS 1 81B b ii
ifrs-full	ComputerEquipmentMember		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	ComputerSoftware	X-instant, debit	Computer software	The amount of intangible assets representing computer	example: IAS 38 119 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				software. [Refer: Intangible assets other than goodwill]	
ifrs-full	ComputerSoftwareMember	domain-member	Computer software [member]	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	ConcentrationsOfRisk	text_block_item	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	ConcentrationsOfRiskAxis	axis	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	ConcentrationsOfRiskMember	domain-member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				“Concentrations of risk” axis if no other member is used.	
ifrs-full	ConfidenceLevelXXXCorresponding	ConfidenceLevelOfTechniqueOtherThanConfidenceLevelTechniqueUsed	Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	The confidence level corresponding to the results of a technique other than the confidence level technique used for determining the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]	disclosure: IFRS 17 119 – Effective 2021-01-01
ifrs-full	ConfidenceLevelXXXUsedToDetermineRiskAdjustmentForNonfinancialRisk	Confidence level used to determine risk adjustment for non-financial risk	The confidence level used to determine the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]	disclosure: IFRS 17 119 – Effective 2021-01-01	
ifrs-full	ConsensusPricingMember	Consensus pricing [member]	This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from	example: IFRS 13 IE63, example: IFRS 13 B5	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]]	
ifrs-full	ConsiderationPaidReceived	Debit/credit	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	ConsolidatedAndSeparateFinancialStatementsAxis	Axis	Consolidated and separate financial statements [axis]	This 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	ConsolidatedMember	member	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	ConsolidatedStructuredEntitiesAxis	axis	Consolidated structured 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: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	ConsolidatedStructuredEntitiesMember	member	Consolidated structured entities [member]	This member stands for consolidated structured entities. A structured entity is an 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	disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	
ifrs-full	ConstantPrepaymentRateMeasurementInputMember	Constant prepayment rate, measurement input [member]		This member stands for the constant prepayment rate used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63
ifrs-full	ConstructionInProgress	Construction in progress, debit		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	ConstructionInProgressMember	Construction 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	ConsumableBiologicalAssetsMember	domain member	Consumable biological assets [member]	This member stands for consumable biological assets. Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. [Refer: Biological assets]	example: IAS 41 43
ifrs-full	ConsumerLoans	X instant, debit	Loans to consumers	The amount of consumer loans made by the entity. [Refer: Loans to consumers [member]]	common practice: IAS 1 112 c
ifrs-full	ConsumerLoansMember	domain member	Loans to consumers [member]	This member stands for loans that are made to individuals for personal use.	example: IFRS 7 IG40B, example: IFRS 7 6, example: IFRS 7 IG20C
ifrs-full	ContingentConsiderationMember	domain member	Contingent consideration [member]	This member stands for an obligation of the acquirer to transfer additional assets or	common practice: IFRS 13 94

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ContingentConsiderationRecognisedAtAcquisitionDate	Instant, credit	Consideration recognised as of acquisition date	The amount, 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	ContingentLiabilitiesIncurredByVenturerInRelationToInterestsInJointVentures	Instant, credit	Contingent liabilities incurred in relation to interests in joint ventures	The amount of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	disclosure: IFRS 12 23 b
ifrs-full	ContingentLiabilitiesIncurredInRelationToInterestsInAssociates	Instant, credit	Contingent liabilities incurred in relation to interests in associates	The amount of contingent liabilities incurred relating to the entity's interests in associates.	disclosure: IFRS 12 23 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ContingentLiabilitiesMember	http://xbrl.ifrs.org/taxonomy/2020-03-16/ifrs-full	Contingent liabilities [member]	This member stands for possible obligations 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 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	disclosure: IAS 37 88, disclosure: IFRS 3 B67 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reliability. It also represents the standard value for the "Classes of contingent liabilities" axis if no other member is used.	
ifrs-full	ContingentLiabilitiesInJointVentures [member]	instant, credit	Contingent 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	ContingentLiabilitiesRecognisedAsOfAcquisitionDate [member]	instant, credit	Contingent liabilities recognised as of acquisition date	The amount 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	ContingentLiabilitiesRecognisedInBusinessCombination [member]	instant, credit	Contingent liabilities recognised in business combination	The amount of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	disclosure: IFRS 3 B67 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				combinations [member]]	
ifrs-full	ContingentLiabilityArisingFromPostemploymentBenefitObligations	ContingentLiabilityArisingFromPostemploymentBenefitObligationsMember	Contingent liability arising from post-employment benefit obligations [member]	This member 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 [member]]	disclosure: IAS 19 152
ifrs-full	ContingentLiabilityForDecommissioningRestorationAndRehabilitationCosts	ContingentLiabilityForDecommissioningRestorationAndRehabilitationCostsMember	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	This member stands for a contingent liability relating to decommissioning, restoration and rehabilitation costs. [Refer: Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	ContingentLiabilityForGuarantees	ContingentLiabilityForGuaranteesMember	Contingent liability for guarantees [member]	This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities	common practice: IAS 37 88

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Guarantees [member]]	
ifrs-full	ContinuingAndDiscontinuedOperationsAxis	Continuing 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	ContinuingInvolvementInDerecognisedFinancialAssetsByTypeOfInstrumentAxis	Continuing involvement in derecognised financial assets by type of instrument [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 B33
ifrs-full	ContinuingInvolvementInDerecognisedFinancialAssetsByTypeOfTransferAxis	Continuing involvement in derecognised financial assets by type of transfer [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 B33
ifrs-full	ContinuingOperationsMember	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				example, the entity's future performance).	
ifrs-full	ContractAssetsAbstract		Contract assets [abstract]		
ifrs-full	ContractAssetsMember		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	ContractDurationAxis		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	ContractDurationMember		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	ContractLiabilities	Yes	instant, 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	ContractLiabilitiesAbstract		Contract liabilities [abstract]		
ifrs-full	ContractualAmountsToBeExchangedInDerivativeFinancialInstrumentForWhichGrossCashFlowsAreExchanged	Instant, credit	Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	The amount 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]]	example: IFRS 7 B11D d
ifrs-full	ContractualCapitalCommitments	Instant, credit	Contractual 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	ContractualCommitmentsForAcquisitionOfIntangibleAssets	Instant, credit	Contractual commitments for acquisition of intangible assets	The amount of contractual commitments for the acquisition of intangible assets.	disclosure: IAS 38 122 e
ifrs-full	ContractualCommitmentsForAcquisitionOfPropertyPlantAndEquipment	Instant, credit	Contractual commitments for acquisition of property, plant and equipment	The amount of contractual commitments for the acquisition of property, plant and equipment.	disclosure: IAS 16 74 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ContractualServiceMarginRelatedToContracts	ContractualServiceMarginRelatedToContracts	Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	This member stands for the contractual service margin 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: Contractual service margin [member]]	TransitionDateToWhichFairValueApproachHasBeenApplied – IFRS 17 114 b – Effective 2021-01-01
ifrs-full	ContractualServiceMarginRelatedToContracts	ContractualServiceMarginRelatedToContracts	Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	This member stands for the contractual service margin related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19 of IFRS 17) has	TransitionDateToWhichModifiedRetrospectiveApproachHasBeenApplied – IFRS 17 114 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				been applied. [Refer: Contractual service margin [member]]	
ifrs-full	ContributionsToPlanByEmployerNetDefinedBenefitLiabilityAsset	X duration, debit	Contributions to plan by employer, net defined benefit liability (asset)	The decrease (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]]	disclosure: IAS 19 141 f
ifrs-full	ContributionsToPlanByPlanParticipantsNetDefinedBenefitLiabilityAsset	X duration, debit	Contributions to plan by plan participants, net defined benefit liability (asset)	The decrease (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]]	disclosure: IAS 19 141 f
ifrs-full	ContributionsToPlanNetDefinedBenefitLiabilityAsset	X duration, debit	Contributions to plan, net defined benefit	The decrease (increase) in the net defined	disclosure: IAS 19 141 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			liability (asset)	benefit liability (asset) resulting from contributions to a defined benefit plan. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	
ifrs-full	ContributionsToPlanNetDefinedBenefitLiability	Credit	Contributions to plan, net defined benefit liability (asset) [abstract]	NetDefinedBenefitLiabilityAssetAbstract	
ifrs-full	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights	Increase (decrease) through additions, debit	Copyrights, patents and other industrial property rights, service and operating rights	Rights of intangible assets representing copyrights, patents and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]	IAS 38 119 e
ifrs-full	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsMember	Increase (decrease) through additions, debit	Copyrights, patents and other industrial property rights, service and operating rights [member]	RightsServiceAndOperatingRights stands for a class of intangible assets representing copyrights, patents and other industrial property rights, service and operating	IAS 38 119 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				rights. [Refer: Intangible assets other than goodwill]	
ifrs-full	CorporateDebtInstrumentsHeld	X instant, debit	Corporate 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	CorporateLoans	X 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	CorporateLoansMember	Member	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	CostApproachMember	Member	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	CostOfInventoriesRecognisedAsExpenseDuringPeriod	X duration, debit	Cost of inventories recognised as expense during period	The amount of inventories recognised as an expense during the period. [Refer: Inventories]	disclosure: IAS 2 36 d
ifrs-full	CostOfMerchandiseSold	X duration, 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	CostOfPurchasedEnergySold	X duration, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				costs of inventories.	
ifrs-full	CostOfSalesFoodAndBeverage	XBRL debit	Cost of sales, food and beverage	The amount of cost of sales attributed to food and beverage. [Refer: Cost of sales]	common practice: IAS 1 85
ifrs-full	CostOfSalesHotelOperations	XBRL debit	Cost of sales, hotel operations	The amount of cost of sales attributed to hotel operations. [Refer: Cost of sales]	common practice: IAS 1 85
ifrs-full	CostOfSalesRoomOccupancyServices	XBRL debit	Cost of sales, room occupancy services	The amount of cost of sales attributed to room occupancy services. [Refer: Cost of sales]	common practice: IAS 1 85
ifrs-full	CostsToObtainContractsWithCustomersMember	XBRL domain	Costs to obtain contracts with customers [member]	This member stands for a category of assets 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]	example: IFRS 15 128 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CounterpartiesAxis	axis	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	CounterpartiesMember	member	Counterparties [member]	This member stands for the parties to the transaction other than the entity. It also represents the standard value for the “Counterparties” axis if no other member is used.	disclosure: IFRS 7 B52
ifrs-full	CountryOfDomicileMember	member	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	CountryOfIncorporation	text	Country of incorporation	The country in which the entity is incorporated.	disclosure: IAS 1 138 a
ifrs-full	CountryOfIncorporationOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse	text	Country of incorporation of entity whose consolidated financial statements have been	The country in which the entity’s ultimate, or any intermediate, parent, whose consolidated financial	disclosure: IAS 27 16 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	CountryOfIncorporationOfJointOperation	Country of 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	CountryOfIncorporationOfJointVenture	Country 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	CountryOfIncorporationOrResidenceOfAssociate	Country of incorporation of associate		The 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	CountryOfIncorporationOrResidenceOfSubsidiary	Country of incorporation of subsidiary		The country 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	CreationDateAxis	Creation date [axis]		The axis of a table	disclosure: IAS 8 28 f i,

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 c i, disclosure: IAS 8 49 b i
ifrs-full	CreditDerivativeFairValue	X instant, debit	Credit derivative, fair value	The fair value of a credit derivative. [Refer: At fair value [member]; Derivatives [member]]	disclosure: IFRS 7 24G a
ifrs-full	CreditDerivativeNominalAmount	X instant	Credit derivative, nominal amount	The nominal amount of a credit derivative. [Refer: Derivatives [member]]	disclosure: IFRS 7 24G a
ifrs-full	CreditExposure	X instant	Credit exposure	The amount of exposure to loss resulting from credit risk. [Refer: Credit risk [member]]	example: IFRS 7 IG24 a – Expiry date 2021-01-01, example: IFRS 7 IG25 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	CreditImpairmentOfFinancialInstrumentsAxis	X duration	Credit impairment 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	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				that complete the table.	
ifrs-full	CreditImpairmentOfFinancialInstrumentsMember	Credit impairment of financial instruments [member]	CreditImpairmentOfFinancialInstrumentsMember	This member stands for all statuses of credit impairment of financial instruments. A financial instrument is credit-impaired 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.	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M
ifrs-full	CreditrelatedFeeAndCommissionIncome	Credit-related fee and commission income	Credit-related fee and commission income	The amount of income recognised from credit-related fees and commissions. [Refer: Fee and commission income]	common practice: IAS 1 112 c
ifrs-full	CreditRiskMember	Credit risk [member]	Credit risk [member]	This member stands for the risk that	disclosure: IFRS 17 124 – Effective

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			at fair value through other comprehensive income	that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncomeArisingFromReclassific	X.cumulative credit	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	The cumulative gain (loss) previously recognised in other comprehensive income arising from the reclassification of financial assets out of the fair value through other comprehensive income into the fair value through profit or loss measurement category. [Refer: Financial assets measured at fair value through other comprehensive income; Financial assets at fair value through profit or loss; Other comprehensive income]	disclosure: IAS 1 82 cb
ifrs-full	CumulativePreferenceDividendsNotRecognised	X.cumulative	Cumulative preference	The amount of cumulative	disclosure: IAS 1 137 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			dividends not recognised	preference dividends not recognised.	
ifrs-full	CumulativeUnrecognisedShareOfLossesOfAssociates	Instant, Credit	CumulativeUnrecognisedShareOfLossesOfAssociates	The 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	CumulativeUnrecognisedShareOfLossesOfJointVentures	Instant, Credit	CumulativeUnrecognisedShareOfLossesOfJointVentures	The cumulative amount of the unrecognised share of losses of joint ventures if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]; Unrecognised share of losses of joint ventures]	disclosure: IFRS 12 22 c
ifrs-full	CumulativeUnrecognisedShareOfLossesOfJointVenturesTransitionAmountProportionateConsolidation	Instant, Credit	CumulativeUnrecognisedShareOfLossesOfJointVentures	The entity's cumulative unrecognised share of losses of joint	disclosure IFRS 11 C4

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	CurrencyRiskMember	member	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	CurrencySwapContractMember	member	Currency swap contract [member]	This member stands for a currency swap contract. [Refer: Swap contract [member]]	common practice: IAS 1 112 c
ifrs-full	CurrentAccruedExpensesAndOtherCurrentLiabilities	Expenses, credit	Current accrued expenses and	The amount of current accrued expenses and	common practice: IAS 1 55

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			other current liabilities	other current liabilities. [Refer: Accruals; Other current liabilities]	
ifrs-full	CurrentAccruedIncome	Instant, debit	Current accrued income	The amount of current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	CurrentAdvances	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	CurrentAdvancesToSuppliers	Instant, 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	CurrentAgriculturalProduce	Instant, 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	CurrentAndDeferredTaxRelatingToItemsCreditedOrChargedToEquity	Instant, debit	Current and deferred tax relating to items credited	The aggregated current and deferred tax relating to	IAS 12 81 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			(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	CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquityAbstract		Current and deferred tax relating to items charged or credited directly		

			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
ifrs-full	CurrentAssetsAbstract		Current assets [abstract]		
ifrs-full	CurrentAssetsLiabilities	X instant, debit	Current assets (liabilities)	The amount of current assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistribut	X instant, debit	Current assets other than non-current assets or	The amount of current assets other than non-	IAS 1 66

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	CurrentAssetsRecognisedAsOfAcquisitionDate	Credit, debit	Current assets recognised as of acquisition date	The amount recognised as of the acquisition date for current assets acquired in a business combination. [Refer: Business combinations [member]]	common practice: IFRS 3 B64 i
ifrs-full	CurrentBiologicalAssets	Credit, debit	Current biological assets	The amount of current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CurrentBiologicalAssetsMember	credit	Current biological assets [member]	This member stands for current biological assets. [Refer: Biological assets]	common practice: IAS 41 50
ifrs-full	CurrentBondsIssuedAndCurrentPortionOfNoncurrentBondsIssued	XbrliMonetaryItemType, credit	Current bonds issued and current portion of non-current bonds issued	The amount of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]	common practice: IAS 1 112 c
ifrs-full	CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowings	XbrliMonetaryItemType, credit	Current borrowings and current portion of non-current borrowings	The amount of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowingsAbstract		Current borrowings and current portion of non-current borrowings [abstract]		
ifrs-full	CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowingsByTypeAbstract		Current borrowings and current portion of non-current borrowings, by type [abstract]		
ifrs-full	CurrentCommercialPapersIssuedAndCurrentPortionOfNoncurrentCommercialPapersIssued	XbrliMonetaryItemType, credit	Current commercial papers issued and current portion of non-current commercial papers issued	The amount of current commercial paper issued and the current portion of non-current commercial	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				paper issued. [Refer: Commercial papers issued]	
ifrs-full	CurrentContractAssets	X instant, debit	Current contract assets	The amount of current contract assets. [Refer: Contract assets]	disclosure: IFRS 15 105
ifrs-full	CurrentContractLiabilities	X instant, credit	Current contract liabilities	The amount of current contract liabilities. [Refer: Contract liabilities]	disclosure: IFRS 15 105
ifrs-full	CurrentCrudeOil	X 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	CurrentDebtInstrumentsIssued	X instant, credit	Current debt instruments issued	The amount of current debt instruments issued. [Refer: Debt instruments issued]	common practice: IAS 1 55
ifrs-full	CurrentDepositsFromCustomers	X instant, credit	Current deposits from customers	The amount of current deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 55
ifrs-full	CurrentDerivativeFinancialAssets	X instant, debit	Current derivative financial assets	The amount of current derivative financial assets. [Refer: Derivative	common practice: IAS 1 55

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				financial assets]	
ifrs-full	CurrentDerivativeFinancialLiabilities	Instant, credit	Current derivative financial liabilities	The amount of current derivative financial liabilities. [Refer: Derivative financial liabilities]	common practice: IAS 1 55
ifrs-full	CurrentDividendPayables	Instant, credit	Current dividend payables	The amount of current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	CurrentEstimateOfFutureCashOutflowsToBePaidToFulfilObligationMeasurementInputMember	Duration	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	This member stands for the current estimate of future cash outflows to be paid to fulfil obligation, used as a measurement input.	example: IFRS 13 B36 d
ifrs-full	CurrentExciseTaxPayables	Instant, credit	Current excise tax payables	The amount of current excise tax payables. [Refer: Excise tax payables]	common practice: IAS 1 78
ifrs-full	CurrentFinanceLeaseReceivables	Instant, debit	Current finance lease receivables	The amount of current finance lease receivables. [Refer: Finance lease receivables]	common practice: IAS 1 55
ifrs-full	CurrentFinancialAssets	Instant, debit	Current financial assets	The amount of current financial assets. [Refer:	disclosure: IFRS 7 25

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	CurrentFinancialAssetsAtAmortisedCost	Assets, current, debit	Current financial assets at amortised cost	The amount of current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 8 f
ifrs-full	CurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome	Assets, current, debit	Current financial assets at fair value through other comprehensive income	The amount of current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	disclosure: IFRS 7 8 h
ifrs-full	CurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract		Current financial assets at fair value through other comprehensive income [abstract]		
ifrs-full	CurrentFinancialAssetsAtFairValueThroughProfitOrLoss	Assets, current, debit	Current financial assets at fair value through profit or loss	The amount of current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	disclosure: IFRS 7 8 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CurrentFinancialAssetsAtFairValueThrough		Current financial assets at fair value through profit or loss [abstract]		
ifrs-full	CurrentFinancialAssetsAtFairValueThrough	Assets, debit	Current financial assets at fair value through profit or loss, classified as held for trading	The amount of current financial assets measured at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	ClassifiedAsHeldForTrading practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01
ifrs-full	CurrentFinancialAssetsAtFairValueThrough	Assets, debit	Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	The amount 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]	DesignatedUponInitialRecognition IFRS 7 8 a
ifrs-full	CurrentFinancialAssetsAtFairValueThrough	Assets, debit	Current financial assets at fair	The amount of current financial	MandatorilyMeasuredAtFairValue IFRS 7 8 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	CurrentFinancialAssetsAtFairValueThrough	XBRL instant, debit	Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	The amount of 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]	ProfitOrLossMeasuredAsSuchInAccordanceWithExem disclosure IFRS 7 8 a – Effective 2021-01-01
ifrs-full	CurrentFinancialAssetsAtFairValueThrough	XBRL instant, debit	Current financial assets at fair value through profit or loss, measured as such in accordance with	The amount of current financial assets at fair value through profit or loss measured as such in accordance	ProfitOrLossMeasuredAsSuchInAccordanceWithExem disclosure IFRS 7 8 a – Effective 2021-01-01

			exemption for repurchase of own financial liabilities	with the exemption for repurchase of 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	CurrentFinancialAssetsAvailableForSale	Assets, debit	Current financial assets available-for-sale	The amount of current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Current financial assets]	disclosure: IFRS 7 8 d – Expiry date 2021-01-01
ifrs-full	CurrentFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	Assets, debit	Current financial assets measured at fair value through other comprehensive income	The amount of current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]	disclosure: IFRS 7 8 h
ifrs-full	CurrentFinancialLiabilities	Liabilities, credit	Current financial liabilities	The amount of current financial liabilities.	disclosure: IFRS 7 25

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Financial liabilities]	
ifrs-full	CurrentFinancialLiabilitiesAtAmortisedCost	Liabilities, credit risk	Current financial liabilities at amortised cost	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	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLoss	Liabilities, credit risk	Current financial liabilities at fair value through profit or loss	The amount 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	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract		Current financial liabilities at fair value through profit or loss [abstract]		
ifrs-full	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Liabilities, credit risk	Current financial liabilities at fair value through profit or loss, classified as held for trading	The amount 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	disclosure: IFRS 7 8 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				through profit or loss]	
ifrs-full	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	X instant, credit	Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The amount 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]	IFRS 7 8 e
ifrs-full	CurrentFoodAndBeverage	X instant, 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	CurrentGovernmentGrants	X instant, credit	Current government grants	The amount of current government grants recognised in the statement of financial	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				position as deferred income. [Refer: Government [member]; Deferred income; Government grants]	
ifrs-full	CurrentHeldtomaturityInvestments	Instant, debit	Current 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	CurrentInterestPayable	Instant, credit	Current interest payable	The amount of current interest payable. [Refer: Interest payable]	common practice: IAS 1 112 c
ifrs-full	CurrentInterestReceivable	Instant, debit	Current interest receivable	The amount of current interest receivable. [Refer: Interest receivable]	common practice: IAS 1 112 c
ifrs-full	CurrentInventoriesArisingFromExtractiveActivities		Current inventories arising from extractive activities [abstract]		
ifrs-full	CurrentInventoriesHeldForSale	Instant, debit	Current 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Inventories]	
ifrs-full	CurrentInventoriesInTransit	Yes	Instant, debit	Current inventories in transit	A classification of current inventory representing the amount of inventories in transit. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentInvestments	Yes	Instant, debit	Current investments	The amount of current investments.	common practice: IAS 1 55
ifrs-full	CurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome	Yes	Instant, debit	Current investments in equity instruments designated at fair value through other comprehensive income	The amount of current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]	IFRS 7 8 h
ifrs-full	CurrentLeaseLiabilities	Yes	Instant, credit	Current lease liabilities	The amount of current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	CurrentLiabilities	Yes	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	CurrentLiabilitiesOtherThanLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale	XBRL Instant, credit	Current liabilities other than liabilities included in disposal groups classified as held for sale	The amount 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]	IAS 1 69
ifrs-full	CurrentLiabilitiesRecognisedAsOfAcquisitionDate	XBRL Instant, credit	Current liabilities recognised as	The amount recognised as of the acquisition	common practice: IFRS 3 B64 i

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	CurrentNaturalGas	Xinstant, debit	Current natural gas	A classification of current inventory representing the amount of a naturally occurring hydrocarbon gas mixture. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentNoncashAssetsPledgedAsCollateralForWhichTransfereeHasRightByContractOrCustomToSellOrRepledgeCollateral	Xinstant, debit	Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	The amount of current 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	CurrentNotesAndDebenturesIssued	Xinstant, credit	Current notes and debentures issued and current portion of non-current notes and debentures issued	The amount of current notes and debentures issued and the current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	common practice: IAS 1 112 c
ifrs-full	CurrentOreStockpiles	Xinstant, debit	Current ore stockpiles	A classification of current inventory	common practice: IAS 2 37

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				representing the amount of ore stockpiles. [Refer: Inventories]	
ifrs-full	CurrentPackagingAndStorageMaterials	YearStartDebit	Current packaging and storage materials	A classification of current inventory representing the amount of packaging and storage materials. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentPayablesForPurchaseOfEnergy	YearStartCredit	Current payables for purchase of energy	The amount of current payables for the purchase of energy. [Refer: Payables for purchase of energy]	common practice: IAS 1 78
ifrs-full	CurrentPayablesForPurchaseOfNoncurrentAssets	YearStartCredit	Current payables for purchase of non-current assets	The amount of current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]	common practice: IAS 1 78
ifrs-full	CurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	YearStartCredit	Current payables on social security and taxes other than income tax	The amount of current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other	common practice: IAS 1 78

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Accrued income]	
ifrs-full	CurrentPrepaymentsAndCurrentAccrued		CurrentAccruedIncomeAbstract		
				prepayments and current accrued income [abstract]	
ifrs-full	CurrentPrepaymentsAndOtherCurrentA	Xinstant, debit	CurrentAssets	The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments]	common practice: IAS 1 55
ifrs-full	CurrentProgrammingAssets	Xinstant, debit	Current programming assets	The amount of current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	CurrentProvisions	Xsinstant, credit	Current provisions	The amount of current provisions. [Refer: Provisions]	disclosure: IAS 1 54 l
ifrs-full	CurrentProvisionsAbstract		Current provisions [abstract]		
ifrs-full	CurrentProvisionsForEmployeeBenefits	Xinstant, credit	Current provisions for employee benefits	The amount of current provisions for employee benefits. [Refer: Provisions for employee benefits]	disclosure: IAS 1 78 d
ifrs-full	CurrentRawMaterialsAndCurrentProduction	Xinstant, debit	CurrentProductionSupplies	A classification of current inventory representing the amount of current raw materials and current	common practice: IAS 2 37

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				production supplies. [Refer: Current production supplies; Current raw materials]	
ifrs-full	CurrentRawMaterialsAndCurrentProductionSupplies	Instant, debit	Current raw materials and current production supplies [abstract]	Current raw materials and current production supplies.	CurrentProductionSuppliesAbstract
ifrs-full	CurrentReceivablesDueFromAssociates	Instant, debit	Current receivables due from associates	The amount of current receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	CurrentReceivablesDueFromJointVentures	Instant, debit	Current 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	CurrentReceivablesFromContractsWithCustomers	Instant, debit	Current receivables from contracts with customers	The amount of current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	disclosure: IFRS 15 105
ifrs-full	CurrentReceivablesFromRentalOfProperties	Instant, debit	Current receivables from rental of properties	The amount of current receivables from rental of properties. [Refer: Receivables	common practice: IAS 1 78 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				from rental of properties]	
ifrs-full	CurrentReceivablesFromSaleOfProperties	Instant, debit	Current 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	CurrentReceivablesFromTaxesOtherThanIncomeTax	Instant, debit	Current receivables from taxes other than income tax	The amount 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	CurrentRecognisedAssetsDefinedBenefitPlans	Instant, debit	Current net defined benefit asset	The amount of current net defined benefit asset. [Refer: Net defined benefit asset]	common practice: IAS 1 55
ifrs-full	CurrentRecognisedLiabilitiesDefinedBenefitPlans	Instant, credit	Current net defined benefit liability	The amount of current net defined benefit liability. [Refer: Net defined benefit liability]	common practice: IAS 1 55
ifrs-full	CurrentRefundsProvision	Instant, 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	CurrentRestrictedCashAndCashEquivalents	Instant, debit	Current restricted cash and cash equivalents	The amount of current restricted cash and cash equivalents.	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Restricted cash and cash equivalents]	
ifrs-full	CurrentRetentionPayables	X instant, credit	Current retention payables	The amount of current retention payables. [Refer: Retention payables]	common practice: IAS 1 78
ifrs-full	CurrentSecuredBankLoansReceivedAndCurrentPortionOfNoncurrentSecuredBankLoansReceived	X instant, credit	Current secured bank loans received and current portion of non-current secured bank loans received	The amount of current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	common practice: IAS 1 112 c
ifrs-full	CurrentServiceCostNetDefinedBenefitLiabilityAsset	X duration, credit	Current service cost, net defined benefit liability (asset)	The increase (decrease) in 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	CurrentTaxAssets	X 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	CurrentTaxAssets	Instant, debit	Current tax assets, current	The current amount of current tax assets. [Refer: Current tax assets]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxAssetsNoncurrent	Instant, debit	Current tax assets, non-current	The non-current amount of current tax assets. [Refer: Current tax assets]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxExpenseIncome	Duration, debit	Current tax expense (income)	The amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	example: IAS 12 80 a
ifrs-full	CurrentTaxExpenseIncomeAndAdjustmentsForCurrentTaxOfPriorPeriods	Duration, debit	Current tax expense (income) and adjustments for current tax of prior periods	The amount of current tax expense (income) and adjustments for the current tax of prior periods. [Refer: Current tax expense (income); Adjustments for current tax of prior periods]	common practice: IAS 12 80

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	CurrentTaxExpenseIncomeAndAdjustmentsForCurrentTaxOfPriorPeriodsAbstract		Current tax expense (income) and adjustments for current tax of prior periods [abstract]		
ifrs-full	CurrentTaxLiabilities	Instant, 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	CurrentTaxLiabilitiesCurrent	Instant, credit	Current tax liabilities, current	The current amount of current tax liabilities. [Refer: Current tax liabilities]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxLiabilitiesNoncurrent	Instant, credit	Current tax liabilities, non-current	The non-current amount of current tax liabilities. [Refer: Current tax liabilities]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxRelatingToItemsChargedOrCreditedDirectlyToEquity	Duration, debit	Current tax relating to items credited (charged) directly to equity	Disclosure of current tax relating to particular items that are charged or credited directly to equity, for example: (a) an	disclosure: IAS 12 81 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	CurrentTradeReceivables	Assets, debit	Current trade receivables	The amount of current trade receivables. [Refer: Trade receivables]	example: IAS 1 78 b, example: IAS 1 68
ifrs-full	CurrentUnsecuredBankLoansReceivedAndCurrentPortionOfNoncurrentUnsecuredBankLoansReceived	Liabilities, credit	Current unsecured bank loans received and current portion of non-current unsecured bank loans received	The amount of current unsecured bank loans received and the current portion of non-current unsecured bank loans received. [Refer: Unsecured	example: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				bank loans received]	
ifrs-full	CurrentValueAddedTaxPayables	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	CurrentValueAddedTaxReceivables	Debit	Current 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	CustomerrelatedIntangibleAssetsMember	Intangible assets	Customer-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	CustomerrelatedIntangibleAssetsRecognisedAsOfAcquisitionDate	Intangible assets	Customer-related intangible assets recognised as of acquisition date	The acquisition-date recognised as of the acquisition date for customer-related intangible assets acquired in	common practice: IFRS 3 B64 i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				a business combination. [Refer: Customer-related intangible assets [member]; Business combinations [member]]	
ifrs-full	DateAsAtWhichEntityPlansToApplyNewIFRSInitially	yyyy-mm-dd	Date as at which entity plans to apply new IFRS initially	The date 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	DateByWhichApplicationOfNewIFRSIsRequired	yyyy-mm-dd	Date by which application of new IFRS is required	The 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	DatedSubordinatedLiabilities	xbrli:monetaryItemType, 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	DateOfAcquisitionOfAcquiree	yyyy-mm-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	DateOfAuthorisationForIssueOfFinancialStatements	yyyy-mm-dd	Date of authorisation for issue of	The date on which financial statements are	disclosure: IAS 10 17

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financial statements	authorised for issue.	
ifrs-full	DateOfEndOfReportingPeriodDate	yyyy-mm-dd	Date of end of reporting period	The date of the end of the reporting period.	disclosure: IAS 1 51 c
ifrs-full	DateOfEndOfReportingPeriodOfFinancialStatementsOfAssociate	yyyy-mm-dd	Date of end of reporting period of financial statements of associate	The date of the end of the reporting period of the financial statements of an associate.	disclosure: IFRS 12 22 b i
ifrs-full	DateOfEndOfReportingPeriodOfFinancialStatementsOfJointVenture	yyyy-mm-dd	Date of end of reporting period of financial statements of joint venture	The date of the end of the reporting period of the financial statements of a joint venture.	disclosure: IFRS 12 22 b i
ifrs-full	DateOfEndOfReportingPeriodOfFinancialStatementsOfSubsidiary	yyyy-mm-dd	Date of end of reporting period of financial statements of subsidiary	The date of the end of the reporting period of the financial statements of a subsidiary.	disclosure: IFRS 12 11 a
ifrs-full	DateOfGrantOfShareBasedPaymentArrangement	yyyy-mm-dd	Date of grant of share-based payment arrangement	The date on which share-based payment arrangements are granted. [Refer: Share-based payment arrangements [member]]	example: IFRS 2 IG23, example: IFRS 2 45 a
ifrs-full	DateOfReclassificationOfFinancialAssetsDueToChangeInBusinessModel	yyyy-mm-dd	Date of reclassification of financial assets due to change in business model	The date of the reclassification of financial assets due to a change in the entity's business model for managing financial	disclosure: IFRS 7 12B a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				held by the entity.	
ifrs-full	DebtInstrumentsHeldAbstract		Debt instruments held [abstract]		
ifrs-full	DebtInstrumentsIssuedThatAreIncludedInInsurersRegulatoryCapital	X instant, credit	Debt instruments issued that are included in insurer's regulatory capital	The amount of debt instruments issued that are included in the insurer's regulatory capital.	example: 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	DebtSecuritiesMember	Member	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	DecreaseDueToHarvestBiologicalAssets	X duration, credit	Decrease 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	DecreaseIncreaseThroughTaxOnShareBasedPaymentTransactions	X duration, debit	Decrease (increase) through tax on share-based payment transactions, equity	The decrease (increase) in equity resulting from tax on transactions in which the entity:	common practice: IAS 1 106 d

				(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 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	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value, credit	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	The amount of decrease in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	disclosure. IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value, debit	Decrease in fair value measurement due to change in multiple unobservable inputs to	The amount of decrease in the fair value measurement of the entity's own equity instruments	disclosure. IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value, debit	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	The amount of decrease in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	disclosure: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value, debit	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	The amount 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 reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	observable practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value, debit	Decrease in fair value measurement due to change	The amount of decrease in the fair value measurement	observable practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			comprehensive income, before tax, liabilities	inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value Measurement Due To Change In Multiple Unobservable	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	The amount 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)]	observable practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value Measurement Due To Change In Multiple Unobservable	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	The amount 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)]	observable practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	The amount of decrease 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 possible alternative assumptions. [Refer: Tax income (expense)]	observable practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	The amount of decrease 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)]	observable practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Value	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible	The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before	observable practice: IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonal	Yes	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	The amount 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	DecreaseThroughBalancesRecoveredInCurrentPeriodRegulatoryDeferralAccountDebitBalances	Yes	Decrease through balances recovered in current period, regulatory deferral account debit balances	The decrease in regulatory deferral account debit balances resulting from balances recovered in the current period. [Refer: Regulatory deferral account debit balances]	IFRS 14 33 a ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DecreaseThroughBalancesReversedInCurrentPeriodRegulatoryDeferralAccountCreditBalances	X Duration, debit	Decrease through balances reversed in current period, regulatory deferral account credit balances	The decrease in regulatory deferral account credit balances resulting from balances reversed in the current period. [Refer: Regulatory deferral account credit balances]	Example: IFRS 14 33 a ii
ifrs-full	DecreaseThroughBenefitsPaidReimbursementRightsAtFairValue	X Duration, credit	Decrease through benefits paid, reimbursement rights, at fair value	The decrease in the fair value of reimbursement rights resulting from benefits paid. [Refer: At fair value [member]; Reimbursement rights, at fair value]	disclosure: IAS 19 141 g
ifrs-full	DecreaseThroughClassifiedAsHeldForSaleBiologicalAssets	X Duration, credit	Decrease through classified as held for sale, biological assets	The decrease 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	DecreaseThroughClassifiedAsHeldForSaleGoodwill	X Duration, credit	Decrease through classified as	The decrease in goodwill due to classification	disclosure: IFRS 3 B67 d iv

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			held for sale, goodwill	as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
ifrs-full	DecreaseThroughClassificationAsHeldForSaleIntangibleAssetsAndGoodwill	Credit	Decrease through classified as held for sale, intangible assets and goodwill	Intangible assets 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]	Goodwill practice: IAS 38 118 e ii
ifrs-full	DecreaseThroughClassificationAsHeldForSaleIntangibleAssetsOtherThanGoodwill	Credit	Decrease through classified as held for sale, intangible assets other than goodwill	Intangible assets 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	Goodwill IAS 38 118 e ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				other than goodwill]	
ifrs-full	DecreaseThroughClassifiedAsHeldForSaleInvestmentProperty	Credit	Decrease through classified as held for sale, investment property	The decrease in investment property 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]; Property, plant and equipment; Investment property; Disposal groups classified as held for sale [member]]	disclosure: IAS 40 76 c, disclosure: IAS 40 79 d iii
ifrs-full	DecreaseThroughClassifiedAsHeldForSalePropertyPlantAndEquipment	Credit	Decrease through classified as held for sale, property, plant and equipment	The decrease in property, plant and equipment 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]; Property, plant and equipment;	disclosure: IAS 16 73 e ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Disposal groups classified as held for sale [member]]	
ifrs-full	DecreaseThroughDerecognitionExposureToCreditRiskOnLoanCommitmentsAndFinancialGuarant	Duration, debit	DecreaseThroughDerecognitionExposureToCreditRiskOnLoanCommitments	The decrease 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]	example: IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H
ifrs-full	DecreaseThroughDerecognitionFinancialAssets	Duration, credit	DecreaseThroughDerecognitionFinancialAssets	The decrease in financial assets resulting from derecognition. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H
ifrs-full	DecreaseThroughDisposalsRegulatoryDeferralAccountCreditBalances	Duration, debit	DecreaseThroughDisposalsRegulatoryDeferralAccountCreditBalances	The decrease in regulatory deferral account credit balances resulting from disposals. [Refer: Regulatory deferral account credit balances]	example: IFRS 14 33 a iii
ifrs-full	DecreaseThroughDisposalsRegulatoryDeferralAccountDebitBalances	Duration, credit	DecreaseThroughDisposalsRegulatoryDeferralAccountDebitBalances	The decrease in regulatory deferral account debit balances resulting from disposals. [Refer:	example: IFRS 14 33 a iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Regulatory deferral account debit balances]	
ifrs-full	DecreaseThroughImpairmentContractAssets	X duration, credit	Decrease through impairment, contract assets	The decrease in contract assets resulting from impairment. [Refer: Contract assets; Impairment loss]	example: IFRS 15 118 c
ifrs-full	DecreaseThroughImpairmentsRegulatoryDeferralAccountDebitBalances	X duration, credit	Decrease through impairments, regulatory deferral account debit balances	The decrease in regulatory deferral account debit balances resulting from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]	example: IFRS 14 33 a iii
ifrs-full	DecreaseThroughLossOfControlOfSubsidiaryIntangibleAssetsAndGoodwill	X duration, credit	Decrease through loss of control of subsidiary, intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	DecreaseThroughLossOfControlOfSubsidiaryIntangibleAssetsOtherThanGoodwill	X duration, credit	Decrease through loss of control of subsidiary, intangible assets other than goodwill	The decrease in intangible assets other than goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets	common practice: IAS 38 118 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				other than goodwill]	
ifrs-full	DecreaseThroughLossOfControlOfSubsidiaryOtherProvisions	Increase (decrease) through loss of control of subsidiary, other provisions, debit	Decrease through loss of control of subsidiary, other provisions	The decrease in other provisions resulting from the loss of control of a subsidiary. [Refer: Other provisions]	common practice: IAS 37 84
ifrs-full	DecreaseThroughLossOfControlOfSubsidiaryPropertyPlantAndEquipment	Increase (decrease) through loss of control of subsidiary, property, plant and equipment, credit	Decrease through loss of control of subsidiary, property, plant and equipment	The decrease in property, plant and equipment resulting from the loss of control of a subsidiary. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	DecreaseThroughPerformanceObligationBeingSatisfiedContractLiabilities	Increase (decrease) through performance obligation being satisfied, contract liabilities, debit	Decrease through performance obligation being satisfied, contract liabilities	The decrease in contract liabilities resulting from the performance obligation being satisfied. [Refer: Contract liabilities; Performance obligations [member]]	IFRS 15 118 e
ifrs-full	DecreaseThroughRightToConsiderationBecomingUnconditionalContractAssets	Increase (decrease) through right to consideration becoming unconditional, contract assets, credit	Decrease through right to consideration becoming unconditional, contract assets	The decrease in contract assets resulting from the right to consideration becoming unconditional. [Refer: Contract assets]	IFRS 15 118 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DecreaseThroughTransferToLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale	Credit	Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	The decrease 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	DecreaseThroughWriteOffFinancialAssets	Credit	Decrease 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	DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetsRecognised	Credit	Deductible temporary differences for which no deferred tax asset is recognised	Amount of deductible temporary differences for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]]	disclosure: IAS 12 81 e
ifrs-full	DeemedCostOfInvestmentsForWhichDeemedCostIsFairValue	Debit	Aggregate deemed cost of investments for which deemed cost is fair value	The fair value of aggregate deemed cost of investments in subsidiaries, joint ventures	disclosure: IFRS 1 31 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or associates for which deemed cost is fair value in the entity's first IFRS financial statements. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	DeemedCostOfInvestmentsForWhichDeemedCostIsPreviousGAAPCarryingAmount	Investment, debit	Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	The amount 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]; Previous	IAS Pcarry IFRS 1 31 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	DefaultFinancialStatementsDateMember	Member	Default 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	DeferredAcquisitionCostsArisingFromInsuranceContracts	X instant, debit	Deferred acquisition costs arising from insurance contracts	The amount 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	DeferredIncome	X 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DeferredIncomeClassifiedAsCurrent	Instant, credit	Deferred income classified as current	The amount of deferred income classified as current. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	DeferredIncomeClassifiedAsNoncurrent	Instant, credit	Deferred income classified as non-current	The amount of deferred income classified as non-current. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	DeferredIncomeRecognisedAsOfAcquisitionDate	Instant, credit	Deferred income recognised as of acquisition date	The amount recognised as of the acquisition date for deferred income assumed in a business combination. [Refer: Deferred income; Business combinations [member]]	common practice: IFRS 3 B64 i
ifrs-full	DeferredTaxAssetAssociatedWithRegulatoryDeferralAccountBalances	Instant, debit	Deferred tax asset associated with regulatory deferral account balances	The amount of deferred tax asset associated with regulatory deferral account balances. [Refer: Deferred tax assets; Regulatory deferral account balances [member]]	disclosure: IFRS 14 24, disclosure: IFRS 14 B11 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DeferredTaxAssets	Instant, 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	DeferredTaxAssetsAndLiabilities	Instant	Deferred tax assets and liabilities [abstract]		
ifrs-full	DeferredTaxAssetsRecognisedAsOfAcquisitionDate	Instant, debit	Deferred tax assets recognised as of acquisition date	The amount 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	DeferredTaxAssetWhenUtilisationIsDependentOnFutureTaxableProfitsInExcessOfProfitsFromRev	Instant, debit	Deferred tax asset when utilisation is dependent on	The amount of deferred tax asset when: (a) the	disclosure: IAS 12 82

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DeferredTaxExpenseArisingFromWrite-downOrReversalOfWrite-downOfDeferredTaxAsset	Yes, duration, debit	Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	The amount of deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset. [Refer: Deferred tax assets]	example: IAS 12 80 g
ifrs-full	DeferredTaxExpenseIncome	Yes, duration, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	DeferredTaxExpenseIncomeAbstract		Deferred tax expense (income) [abstract]		
ifrs-full	DeferredTaxExpenseIncomeRecognisedInProfitOrLoss	Credit or debit	Deferred tax expense (income) recognised in profit or loss	The amount of tax expense or income relating to changes in deferred tax liabilities and deferred tax assets, recognised in profit or loss. [Refer: Deferred tax assets; Deferred tax expense (income); Deferred tax liabilities]	disclosure: IAS 12 81 g ii
ifrs-full	DeferredTaxExpenseIncomeRelatingToOriginationAndReversalOfTemporaryDifferences	Credit or debit	Deferred tax expense (income) relating to origination and reversal of temporary differences	The amount of deferred tax expense or income relating to the creation or reversal of temporary differences. [Refer: Temporary differences [member]; Deferred tax expense (income)]	example: IAS 12 80 c
ifrs-full	DeferredTaxExpenseIncomeRelatingToTaxRateChangesOrImpositionOfNewTaxes	Credit or debit	Deferred tax expense (income) relating to tax rate changes	The amount of deferred tax expense or income relating to tax	example: IAS 12 80 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			or imposition of new taxes	rate changes or the imposition of new taxes. [Refer: Deferred tax expense (income)]	
ifrs-full	DeferredTaxLiabilities	Instant, credit	Deferred tax liabilities	The amounts of income taxes payable in future periods in respect of taxable temporary differences. [Refer: Temporary differences [member]]	disclosure: IAS 1 54 o
ifrs-full	DeferredTaxLiabilitiesOnLiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	Instant, credit	Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	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]	disclosure: IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DeferredTaxLiabilitiesRecognisedAsOfAcquisitionDate	Instant, credit	Deferred tax liabilities recognised as of acquisition date	The amount recognised as of the acquisition date for deferred tax liabilities assumed in a business combination. [Refer: Deferred tax liabilities; Business	common practice: IFRS 3 B64 i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				combinations [member]]	
ifrs-full	DeferredTaxLiabilityAsset	Liability, 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	DeferredTaxLiabilityAssociatedWithRegulatoryDeferralAccountBalances	Liability, credit	Deferred tax liability associated with regulatory deferral account balances	The amount of deferred tax liability associated with regulatory deferral account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]	disclosure: IFRS 14 24, disclosure: IFRS 14 B11 b
ifrs-full	DeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity	Liability, credit	Deferred tax relating to items credited (charged) directly to equity	The amount of deferred tax related to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]	disclosure: IAS 12 81 a
ifrs-full	DefinedBenefitObligationAtPresentValue	Liability, credit	Defined 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	DefinedBenefitPlansAxis	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.		disclosure: IAS 19 138
ifrs-full	DefinedBenefitPlansMember	Defined benefit plans [member]	This member stands for post-employment benefit plans other than 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		disclosure: IAS 19 138

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DefinedBenefitPlansOtherThanMultiemployerPlansStatePlansAndPlansThatShareRisksBetweenE		Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	This 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]]	IAS 19 138
ifrs-full	DefinedBenefitPlansThatShareRisksBetweenEntitiesUnderCommonControlMember		Defined benefit plans that share risks between entities under common control [member]	This member stands for defined benefit plans that share risks between entities under common control such as a parent and its subsidiaries. [Refer: Defined benefit plans [member];	IAS 19 149

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Subsidiaries [member]; Parent [member]]	
ifrs-full	DepartureFromRequirementOfIFRSAxis	Axis	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	DepositsFromBanks	Instant, credit	Deposits from banks	The amount of deposit liabilities from banks held by the entity.	common practice: IAS 1 55
ifrs-full	DepositsFromCustomers	Instant, credit	Deposits from customers	The amount of deposit liabilities from customers held by the entity.	common practice: IAS 1 55
ifrs-full	DepositsFromCustomersAbstract		Deposits from customers [abstract]		
ifrs-full	DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	Duration, debit	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	The amount of depreciation expense, amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss. [Refer: Depreciation and amortisation expense;	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrL		Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]		
ifrs-full	DepreciationAndAmortisationExpense	Amortisation, debit	Depreciation and amortisation 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	DepreciationAndAmortisationExpenseAbstract		Depreciation and amortisation expense [abstract]		
ifrs-full	DepreciationBiologicalAssets	Depreciation, biological assets	Depreciation, biological assets	The amount of depreciation recognised on biological assets. [Refer: Depreciation and amortisation expense; Biological assets]	disclosure: IAS 41 55 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DepreciationExpense	Duration, 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	DepreciationInvestmentProperty	Duration, debit	Depreciation, 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	DepreciationMethodBiologicalAssetsAtCost	Duration	Depreciation 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	DepreciationMethodInvestmentPropertyCostModel	Duration	Depreciation method, investment property, cost model	The depreciation method used for investment property measured	disclosure: IAS 40 79 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				using the cost model. [Refer: Investment property]	
ifrs-full	DepreciationMethodPropertyPlantAndEquipment	text	Depreciation method, property, plant and equipment	The depreciation method used for property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 b
ifrs-full	DepreciationPropertyPlantAndEquipment	monetary	Depreciation, 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	DepreciationRateBiologicalAssetsAtCost	XBRL duration	Depreciation rate, biological assets, at cost	The depreciation rate used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e
ifrs-full	DepreciationRateInvestmentPropertyCostModel	XBRL duration	Depreciation rate, investment property, cost model	The depreciation rate used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
ifrs-full	DepreciationRatePropertyPlantAndEquipment	XBRL duration	Depreciation rate, property, plant and equipment	The depreciation rate used for property, plant and equipment.	disclosure: IAS 16 73 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Property, plant and equipment]	
ifrs-full	DepreciationRightofuseAssets	Increase (decrease)	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	DerivativeFinancialAssets	Increase (decrease)	Derivative financial assets	The amount of financial assets classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	common practice: IAS 1 55
ifrs-full	DerivativeFinancialAssetsHeldForHedging	Increase (decrease)	Derivative 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	DerivativeFinancialAssetsHeldForTrading	Increase (decrease)	Derivative 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				as held for trading]	
ifrs-full	DerivativeFinancialLiabilities	XiaLiabilities credit	Derivative financial liabilities	The amount of financial liabilities classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	common practice: IAS 1 55
ifrs-full	DerivativeFinancialLiabilitiesHeldForHedging	XiaLiabilities credit	Derivative financial liabilities held for hedging	The amount of derivative financial liabilities held for hedging. [Refer: Derivative financial liabilities]	common practice: IAS 1 55
ifrs-full	DerivativeFinancialLiabilitiesHeldForTrading	XiaLiabilities credit	Derivative 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	DerivativeFinancialLiabilitiesUndiscountedCashFlows	XiaLiabilities credit	Derivative financial liabilities, undiscounted cash flows	The amount of contractual undiscounted cash flows in relation to derivative financial liabilities. [Refer: Derivative	disclosure: IFRS 7 39 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				financial liabilities]	
ifrs-full	DerivativeLiabilitiesHeldToMitigateRisksArisingFromAssetsBackingContractsWithinScopeOfIFR	Instant, credit	Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	The 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]]	IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativeLiabilitiesHeldToMitigateRisksArisingFromContractsWithinScopeOfIFRS4AndNonder	Instant, credit	Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	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 20E c – Expiry date 2021-01-01
ifrs-full	DerivativesAmountContributedToFairValueOfPlanAssets	Instant, debit	Derivatives, amount contributed to fair value of plan assets	The amount 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Derivatives [member]]	
ifrs-full	DerivativesMember	member	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 that is smaller than 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	DescriptionAndCarryingAmountOfIntangibleAssetsMaterialToEntity	DescriptionOfIntangibleAssetsMaterialToEntity	Description of intangible assets material to entity	The description of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]	Disclosure: IAS 38 122 b
ifrs-full	DescriptionAndCarryingAmountOfIntangibleAssetsWithIndefiniteUsefulLife	DescriptionOfIntangibleAssetsWithIndefiniteUsefulLife	Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	The description of intangible assets with indefinite useful life, supporting the assessment of indefinite useful life. [Refer: Intangible assets other than goodwill]	Disclosure: IAS 38 122 a
ifrs-full	DescriptionOfAccountingForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssu	DescriptionOfAccountingForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssu	Description of accounting for transaction	The description of how the acquirer	Disclosure: IFRS 3 B64 l ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Assets	text	Description of accounting policy decision to use exception in IFRS 13.48, assets	Exception 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	DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Liabilities	text	Description of accounting policy decision to use exception in IFRS 13.48, liabilities	Exception description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.	IFRS 13 96
ifrs-full	DescriptionOfAccountingPolicyForAvailableforsaleFinancialAssets	textBlock	Description of accounting policy for available-for-sale financial assets [text block]	The description of the entity's accounting policy for available-for-sale financial assets. [Refer: Financial assets	Explanatory practice: IAS 1 117 b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				available-for-sale]	
ifrs-full	DescriptionOfAccountingPolicyForBiologicalAssetsExplanatory	text block	Description of accounting policy for biological assets [text block]	The description of the entity's accounting policy for biological assets. [Refer: Biological assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForBorrowingCostsExplanatory	text block	Description of accounting policy for borrowing costs [text block]	The description of the entity's accounting policy for interest and other costs that the entity incurs in connection with the borrowing of funds.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForBorrowingsExplanatory	text block	Description of accounting policy for borrowings [text block]	The description of the entity's accounting policy for borrowings. [Refer: Borrowings]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForBusinessCombinationsAndGoodwillExplanatory	text block	Description of accounting policy for business combinations and goodwill [text block]	The description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForBusinessCombinationsExplanatory	text block	Description of accounting policy for business	The description of the entity's accounting policy for	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			combinations [text block]	business combinations. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfAccountingPolicyForCashFlows	accounting	Text Block	Explanatory description of the entity's accounting policy for cash flows.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForCollateral	accounting	Text Block	Explanatory description of the entity's accounting policy for collateral.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForConstructionInProgress	accounting	Text Block	Explanatory description of the entity's accounting policy for construction in progress. [Refer: Construction in progress]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForContingentLiabilitiesAndContingentAssets	accounting	Text Block	Explanatory description of the entity's accounting policy for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForCustomerAcquisitionCosts	accounting	Text Block	Explanatory description of the entity's accounting policy for costs related	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			costs [text block]	to acquisition of customers.	
ifrs-full	DescriptionOfAccountingPolicyForCustomerLoyaltyProgrammesExplanatory	text block	Description of accounting policy for customer loyalty programmes [text block]	The description of the entity's accounting policy for customer loyalty programmes.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDecommissioningRestorationAndRehabilitationProvisionsExp	text block	Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	The description of the entity's accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDeferredAcquisitionCostsArisingFromInsuranceContractsExpl	text block	Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	The description of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDeferredIncomeTaxExplanatory	text block	Description of accounting policy for deferred income tax [text block]	The description of the entity's accounting policy for deferred	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				income tax. [Refer: Deferred tax expense (income)]	
ifrs-full	DescriptionOfAccountingPolicyForDepreciationExpenseExplanatory	accounting policy for depreciation expense [text block]	Description of accounting policy for depreciation expense [text block]	The description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation expense]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDerecognitionOfFinancialInstrumentsExplanatory	accounting policy for derecognition of financial instruments [text block]	Description of accounting policy for derecognition of financial instruments [text block]	The description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDerivativeFinancialInstrumentsAndHedgingExplanatory	accounting policy for derivative financial instruments and hedging [text block]	Description of accounting policy for derivative financial instruments and hedging [text block]	The description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDerivativeFinancialInstrumentsExplanatory	accounting policy for derivative financial	Description of accounting policy for derivative financial	The description of the entity's accounting policy for	common practice: IAS 1 117 b

			instruments [text block]	derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]	
ifrs-full	DescriptionOfAccountingPolicyForDiscontinuedOperations	textblockItemType	Description of accounting policy for discontinued operations [text block]	The description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]	disclosureExplanatory	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDiscountsAndRebates	textblockItemType	Description of accounting policy for discounts and rebates [text block]	The description of the entity's accounting policy for discounts and rebates.	disclosureExplanatory	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForDividends	textblockItemType	Description 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.	disclosureExplanatory	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForEarningsPerShare	textblockItemType	Description of accounting policy for earnings per	The description of the entity's accounting policy for	disclosureExplanatory	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			share [text block]	earnings per share.	
ifrs-full	DescriptionOfAccountingPolicyForEmissionRights	textblock	Description of accounting policy for emission rights [text block]	The description of the entity's accounting policy for emission rights.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForEmployeeBenefits	textblock	Description of accounting policy for employee benefits [text block]	The description of the entity's accounting policy for 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.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForEnvironmentRelatedExpense	textblock	Description of accounting policy for environment related expense [text block]	The description of the entity's accounting policy for environment related expense.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForExceptionalItems	textblock	Description of accounting policy for exceptional items [text block]	The description of the entity's accounting policy for exceptional items.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForExpenses	textblock	Description of accounting policy for expenses [text block]	The description of the entity's accounting policy for expenses.	Explanatory common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfAccountingPolicyForExplorationAndEvaluationExpenditures	textblockItemType	Description of accounting policy for exploration and evaluation expenditures [text block]	The description of the entity's accounting policy for exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	Disclosure IFRS 6 24 a
ifrs-full	DescriptionOfAccountingPolicyForFairValueMeasurement	textblockItemType	Description of accounting policy for fair value measurement [text block]	The description of the entity's accounting policy for fair value measurement. [Refer: At fair value [member]]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFeeAndCommissionIncomeAndExpense	textblockItemType	Description of accounting policy for fee and commission income and expense [text block]	The description of the entity's accounting policy for fee and commission income and expense. [Refer: Fee and commission income (expense)]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFinanceCosts	textblockItemType	Description of accounting policy for finance costs [text block]	The description of the entity's accounting policy for finance costs. [Refer: Finance costs]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFinanceIncomeAndCosts	textblockItemType	Description of accounting policy for	The description of the entity's	Explanatory common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			finance income and costs [text block]	accounting policy for finance income and costs. [Refer: Finance income (cost)]	
ifrs-full	DescriptionOfAccountingPolicyForFinancialAssets	AccountingPolicies	Description of accounting policy for financial assets [text block]	The description of the entity's accounting policy for financial assets. [Refer: Financial assets]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFinancialGuarantees	AccountingPolicies	Description of accounting policy for financial guarantees [text block]	The description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFinancialInstrumentsAtFairValueThroughProfitOrLoss	AccountingPolicies	Description of accounting policy for financial instruments at fair value through profit or loss [text block]	The description of the entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFinancialInstruments	AccountingPolicies	Description of accounting policy for financial instruments [text block]	The description of the entity's accounting policy for financial instruments.	Explanatory common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccountingPolicyForFinancialLiabilities	Accounting policies [text block]	Description of accounting policy for financial liabilities [text block]	The description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForForeignCurrencyTranslation	Accounting policies [text block]	Description of accounting policy for foreign currency translation [text block]	The description of the entity's accounting policy for foreign currency translation.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFranchiseFees	Accounting policies [text block]	Description of accounting policy for franchise fees [text block]	The description of the entity's accounting policy for franchise fees.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForFunctionalCurrency	Accounting policies [text block]	Description of accounting policy for functional currency [text block]	The description of the entity's accounting policy for the currency of the primary economic environment in which the entity operates.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForGoodwill	Accounting policies [text block]	Description of accounting policy for goodwill [text block]	The description of the entity's accounting policy for goodwill. [Refer: Goodwill]	Explanatory common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfAccountingPolicyForGovernmentGrants	Text block	Description of accounting policy for government grants [text block]	The description of the entity's accounting policy for government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Government grants]	disclosure: IAS 20 39 a
ifrs-full	DescriptionOfAccountingPolicyForHedgingExplanatory	Text block	Description of accounting policy for hedging [text block]	The description of the entity's accounting policy for hedging.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForHeldToMaturityInvestments	Text block	Description of accounting policy for held-to-maturity investments [text block]	The description of the entity's accounting policy for held-to-maturity investments. [Refer: Held-to-maturity investments]	Explanatory practice: IAS 1 117 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfAccountingPolicyForImpairmentOfAssetsExplanatory	Text block	Description of accounting policy for impairment of assets [text block]	The description of the entity's accounting policy for the impairment of assets.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForImpairmentOfFinancialAssetsExplanatory	Text block	Description of accounting policy for impairment of financial assets [text block]	The description of the entity's accounting policy for the impairment of financial assets. [Refer:	common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	DescriptionOfAccountingPolicyForImpairmentOfNonfinancialAssetsExplanatory	textblock	DescriptionOfAccountingPolicyForImpairmentOfNonfinancialAssets	The description of the entity's accounting policy for the impairment of non-financial assets. [Refer: Financial assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForIncomeTaxExplanatory	textblock	DescriptionOfAccountingPolicyForIncomeTax	The description of the entity's accounting policy for income tax.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForInsuranceContractsExplanatory	textblock	DescriptionOfAccountingPolicyForInsuranceContracts	The description of the entity's accounting policy for insurance contracts and related assets, liabilities, income and expense. [Refer: Types of insurance contracts [member]]	common practice: IAS 1 117 b, disclosure: IFRS 4 37 a – Expiry date 2021-01-01
ifrs-full	DescriptionOfAccountingPolicyForIntangibleAssetsAndGoodwillExplanatory	textblock	DescriptionOfAccountingPolicyForIntangibleAssetsAndGoodwill	The description of the entity's accounting policy for intangible assets and goodwill. [Refer: Intangible assets and goodwill]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForIntangibleAssetsOtherThanGoodwillExplanatory	textblock	DescriptionOfAccountingPolicyForIntangibleAssetsOtherThanGoodwill	The description of the entity's accounting policy for	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			than goodwill [text block]	intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfAccountingPolicyForInterestIncomeAndExpense	textblockItemType	Description of accounting policy for interest income and expense [text block]	The description of the entity's accounting policy for income and expense arising from interest.	domainExplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForInvestmentInAssociates	textblockItemType	Description of accounting policy for investment in associates [text block]	The description of the entity's accounting policy for investments in associates. [Refer: Associates [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForInvestmentInAssociatesAndJointVentures	textblockItemType	Description of accounting policy for investment in associates and joint ventures [text block]	The description of the entity's accounting policy for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]]	domainExplanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForInvestmentProperty	textblockItemType	Description of accounting policy for investment property [text block]	The description of the entity's accounting policy for investment property. [Refer:	common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Investment property]	
ifrs-full	DescriptionOfAccountingPolicyForInvestmentsInJointVentures	textblockItemType	Description of accounting policy for investments in joint ventures [text block]	The description of the entity's accounting policy for investments in joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	textblockItemType	Description of accounting policy for investments other than investments accounted for using equity method [text block]	The 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]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForIssuedCapital	textblockItemType	Description of accounting policy for issued capital [text block]	The explanatory description of the entity's accounting policy for issued capital. [Refer: Issued capital]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForLeases	textblockItemType	Description of accounting policy for leases [text block]	The explanatory description of the entity's accounting policy for leases. A lease is an	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfAccountingPolicyForLoansAndReceivables	AccountingPolicies	DescriptionOfAccountingPolicyForLoansAndReceivables	ReceivablesExplanatory	common practice: IAS 1 117 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfAccountingPolicyForMeasuringInventories	AccountingPolicies	DescriptionOfAccountingPolicyForMeasuringInventories	InventoriesExplanatory	disclosure: IAS 2 36 a
ifrs-full	DescriptionOfAccountingPolicyForMiningAssets	AccountingPolicies	DescriptionOfAccountingPolicyForMiningAssets	MiningAssetsExplanatory	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForMiningRights	AccountingPolicies	DescriptionOfAccountingPolicyForMiningRights	MiningRightsExplanatory	common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale	accounting policy	Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	The 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]	disclosure or practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale	accounting policy	Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale]	disclosure or practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForOffsettingOfFinancialInstruments	accounting policy	Description of accounting policy for offsetting of financial instruments [text block]	The description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial	disclosure or practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				instruments, class [member]]	
ifrs-full	DescriptionOfAccountingPolicyForOilAndGasAssetsExplanatory	text block	DescriptionOfAccountingPolicyForOilAndGasAssetsExplanatory	The description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForProgrammingAssetsExplanatory	text block	DescriptionOfAccountingPolicyForProgrammingAssetsExplanatory	The description of the entity's accounting policy for programming assets. [Refer: Programming assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForPropertyPlantAndEquipmentExplanatory	text block	DescriptionOfAccountingPolicyForPropertyPlantAndEquipmentExplanatory	The description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForProvisionsExplanatory	text block	DescriptionOfAccountingPolicyForProvisionsExplanatory	The description of the entity's accounting policy for provisions. [Refer: Provisions]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForReclassificationOfFinancialInstrumentsExplanatory	text block	DescriptionOfAccountingPolicyForReclassificationOfFinancialInstrumentsExplanatory	The description of the entity's accounting policy for the reclassification of financial instruments. [Refer:	common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccountingPolicyForRecognisingDifferenceBetweenFairValueAtInitialRecognitionAndTransactionPriceExplanatory	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	The 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 [member]]	IFRS 7 28 a
ifrs-full	DescriptionOfAccountingPolicyForRecognitionOfRevenueExplanatory	Description of accounting policy for recognition of revenue [text block]	The description of the entity's accounting policy for recognising revenue. [Refer: Revenue]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForRegulatoryDeferralAccountsExplanatory	Description of accounting policy for regulatory deferral	The description of the entity's accounting policy for regulatory	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			accounts [text block]	deferral accounts. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DescriptionOfAccountingPolicyForReinsuranceExplanatory	accounting policy	Description of accounting policy for reinsurance [text block]	The description of the entity's accounting policy for reinsurance.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForRepairsAndMaintenanceExplanatory	accounting policy	Description of accounting policy for repairs and maintenance [text block]	The description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForPurchaseAndReverseRepurchaseAgreementsExplanatory	accounting policy	Description of accounting policy for repurchase and reverse repurchase agreements [text block]	The description of the entity's accounting policy for repurchase and reverse repurchase agreements.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForResearchAndDevelopmentExpenseExplanatory	accounting policy	Description of accounting policy for research and development expense [text block]	The description of the entity's accounting policy for research and development expense. [Refer: Research and development expense]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForRestrictedCashAndCashEquivalentsExplanatory	accounting policy	Description of accounting policy for restricted	The description of the entity's accounting	common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			cash and cash equivalents [text block]	policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	
ifrs-full	DescriptionOfAccountingPolicyForSegmentReporting	textblock	Text Block	Description of accounting policy for segment reporting [text block]	The description of the entity's accounting policy for segment reporting.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForServiceConcessionArrangements	textblock	Text Block	Description of accounting policy for service concession arrangements [text block]	The description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForShare-basedPaymentTransactions	textblock	Text Block	Description of accounting policy for share-based payment transactions [text block]	The 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	common practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfAccountingPolicyForStrippingCosts	AccountingPolicies	DescriptionOfAccountingPolicyForStrippingCosts	The Explanatory description of the entity's accounting policy for waste removal costs that are incurred in mining activity.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForSubsidiaries	AccountingPolicies	DescriptionOfAccountingPolicyForSubsidiaries	The Explanatory description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForTaxesOtherThanIncomeTax	AccountingPolicies	DescriptionOfAccountingPolicyForTaxesOtherThanIncomeTax	The Explanatory description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForTerminationBenefits	AccountingPolicies	DescriptionOfAccountingPolicyForTerminationBenefits	The description of the entity's	common practice: IAS 1 117 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			termination benefits [text block]	accounting policy for termination benefits. [Refer: Termination benefits expense]	
ifrs-full	DescriptionOfAccountingPolicyForTradeAndOtherPayablesExplanatory		DescriptionOfAccountingPolicyForTradeAndOtherPayablesExplanatory	description of the entity's accounting policy for trade and other payables. [Refer: Trade and other payables]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForTradeAndOtherReceivablesExplanatory		DescriptionOfAccountingPolicyForTradeAndOtherReceivablesExplanatory	description of the entity's accounting policy for trade and other receivables. [Refer: Trade and other receivables]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForTradingIncomeAndExpenseExplanatory		DescriptionOfAccountingPolicyForTradingIncomeAndExpenseExplanatory	description of the entity's accounting policy for trading income and expense. [Refer: Trading income (expense)]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForTransactionsWithNoncontrollingInterestsExplanatory		DescriptionOfAccountingPolicyForTransactionsWithNoncontrollingInterestsExplanatory	description of the entity's accounting policy for transactions with non-controlling interests.	practice: IAS 1 117 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Non-controlling interests]	
ifrs-full	DescriptionOfAccountingPolicyForTransactionsWithRelatedParties	text block	Description of accounting policy for transactions with related parties [text block]	The description of the entity's accounting policy for transactions with related parties. [Refer: Related parties [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForTreasuryShares	text block	Description of accounting policy for treasury shares [text block]	The description of the entity's accounting policy for treasury shares. [Refer: Treasury shares]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyForWarrantsExplanatory	text block	Description of accounting policy for warrants [text block]	The description of the entity's accounting policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents	text block	Description of accounting policy for determining components of cash and cash equivalents [text block]	The description of the entity's accounting policy used to determine the components of cash and cash equivalents. [Refer: Cash	disclosure: IAS 7 46

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				and cash equivalents]	
ifrs-full	DescriptionOfAcquiree	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	DescriptionOfAcquisitionOfAssetsByAssumingDirectlyRelatedLiabilitiesOrByMeansOfLease	Description of acquisition of assets by assuming directly related liabilities or by means of lease	The description of the non-cash acquisition of assets either by assuming directly related liabilities or by means of a lease.	example: IAS 7 44 a	
ifrs-full	DescriptionOfAcquisitionOfEntityByMeansOfEquityIssue	Description of acquisition of entity by means of equity issue	The description of the non-cash acquisition of an entity by means of an equity issue.	example: IAS 7 44 b	
ifrs-full	DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiemployerOrStatePlanOnEntitysWithdrawal	Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	The 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];	disclosure: IAS 19 148 c ii	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				State defined benefit plans [member]]	
ifrs-full	DescriptionOfAgreedAllocationOfDeficitOrSurplusOnWindupOfMultiemployerOrStatePlan	Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	DescriptionOfAgreedAllocationOfDeficitOrSurplusOnWindupOfMultiemployerOrStatePlan	The 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]]	IAS 19 148 c i
ifrs-full	DescriptionOfAmountsOfAssetsLiabilitiesEquityInterestsOrItemsOfConsiderationForWhichInitialAccountingIsIncomplete	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	DescriptionOfAmountsOfAssetsLiabilitiesEquityInterestsOrItemsOfConsiderationForWhichInitialAccountingIsIncomplete	The 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]]	IFRS 3 B67 a ii
ifrs-full	AmountOfEntitysOwnFinancialInstrumentsIncludedInFairValueOfPlanAssets	Amount of entity's own financial instruments included in fair value of plan assets	AmountOfEntitysOwnFinancialInstrumentsIncludedInFairValueOfPlanAssets	The fair value of the entity's own transferable financial instruments that are included in the fair value of defined benefit plan	IAS 19 143

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]]	
ifrs-full	DescriptionOfAmountOfOtherAssetsUsedByEntityIncludedInFairValueOfPlanAssets	Amount of other assets used by entity included in fair value of plan assets	debit	Other assets used by entity included in fair value of plan assets	The fair 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]]	Disclosure: IAS 19 143
ifrs-full	DescriptionOfAmountOfPropertyOccupiedByEntityIncludedInFairValueOfPlanAssets	Amount of property occupied by entity included in fair value of plan assets	debit	Property occupied by entity included in fair value of plan assets	The fair value 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]]	Disclosure: IAS 19 143
ifrs-full	DescriptionOfAnyOtherEntitysResponsibilitiesForGovernanceOfPlans	Description of any other entity's responsibilities for governance of plan	text	Responsibilities for governance of plans	The description of the entity's responsibilities for the governance of a defined benefit plan that the entity does not separately	Disclosure: IAS 19 139 a iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfAnyRetirementBenefitPlanTerminationTerms	text	Description of any retirement benefit plan termination terms	The description of the termination terms of a retirement benefit plan.	disclosure: IAS 26 36 f
ifrs-full	DescriptionOfApproachUsedToDetermineDiscountRates	text	Description of approach used to determine discount rates	The 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	DescriptionOfApproachUsedToDetermineInvestmentComponents	text	Description of approach used to determine investment components	The 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.	disclosure: IFRS 17 117 c iv – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfApproachUsedToDetermineRiskAdjustmentForNonfinancialRisk	DescriptionOfApproachUsedToDetermineRiskAdjustmentForNonfinancialRisk	Description of approach used to determine risk adjustment for non-financial risk	The description of the approach used to determine the risk adjustment 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]]	IFRS 17 117 c ii – Effective 2021-01-01
ifrs-full	DescriptionOfApproachUsedToDistinguishChangesInEstimatesOfFutureCashFlowsArisingFromE	DescriptionOfApproachUsedToDistinguishChangesInEstimatesOfFutureCashFlowsArisingFromE	Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features	The description of the approach used to distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in estimates of future cash flows for	IFRS 17 117 c i – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]	
ifrs-full	DescriptionOfArrangementForContingentConsideration	text	Description of arrangement for contingent consideration arrangements and indemnification assets	The description of the contingent consideration arrangements and the arrangements for indemnification assets.	IFRS 3 B64 g ii
ifrs-full	DescriptionOfAssetLiabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk	text	Description of asset-liability matching strategies used by plan or entity to manage risk	The description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of annuities and other techniques, such as	IAS 19 146

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				longevity swaps, to manage risk. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfBasesOfFinancialStatements	BasesOfFinancialStatementsThatHaveBeenRestatedForChangesInGeneralPurchasingPowerOfFunctionalCurrency	Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	Description of whether the financial statements that have been restated for changes in the general purchasing power of the functional currency are based on a historical cost approach or a current cost approach in hyperinflationary reporting. [Refer: Cost approach [member]]	disclosureForChangesInGeneralPurchasingPowerOfFunctionalCurrency: IAS 29 39 b
ifrs-full	DescriptionOfBasisForDesignatingFinancialAssetsForOverlayApproach	BasisForDesignatingFinancialAssetsForOverlayApproach	Description of basis for designating financial assets for overlay approach	Description of the basis for designating financial assets for the overlay approach.	disclosureForOverlayApproach: IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	DescriptionOfBasisForDeterminingAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssets	BasisForDeterminingAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssets	Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	Description of the basis for determining the amount of the payment for contingent consideration arrangements and indemnification assets.	disclosureOfContingentConsiderationArrangements: IFRS 3 B64 g ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfBasisForDetermining	DescriptionOfBasisForDetermining	Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	The 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.	RedesignationAtDateOfInitialAppli IFRS 17 C32 a – Effective 2021-01-01
ifrs-full	DescriptionOfBasisOfAccounting	DescriptionOfBasisOfAccounting	Description of basis of accounting for transactions between reportable segments	The description of the basis of accounting for transactions between the entity's reportable segments. [Refer: Reportable segments [member]]	IFRS 8 27 a
ifrs-full	DescriptionOfBasisOfInputsAnd	DescriptionOfBasisOfInputsAnd	Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments	The description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial	EstimationTechniquesUsedToDetermineWhethe IFRS 7 35G a ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			have increased significantly since initial recognition	instruments have increased significantly since initial recognition.		
ifrs-full	DescriptionOfBasisOfInputsAndAssumptionsAndEstimationTechniquesUsedToDetermineWhethe		Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	The description of the basis of inputs and assumptions and the estimation techniques used to determine whether a financial asset is a credit-impaired financial asset.	disclosure IFRS 7 35G a iii	
ifrs-full	DescriptionOfBasisOfInputsAndAssumptionsAndEstimationTechniquesUsedToMeasure12monthA		Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	The description of the basis of inputs and assumptions and the estimation techniques used to measure the 12-month and lifetime expected credit losses.	disclosure IFRS 7 35G a i	
ifrs-full	DescriptionOfBasisOfPreparationOfSummarisedFinancialInformationOfAssociate		Description of basis of preparation of summarised financial information of associate	The description of the basis of preparation of summarised financial information of an associate. [Refer: Associates [member]]	disclosure IFRS 12 B15	
ifrs-full	DescriptionOfBasisOfPreparationOfSummarisedFinancialInformationOfJointVenture		Description of basis of preparation of	The description of the basis of	disclosure IFRS 12 B15	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			summarised financial information of joint venture	preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfBasisOfValuationOfAssetsAvailableForBenefits	BasisOfValuationOfAssetsAvailableForBenefits	Description of basis of valuation of assets available for benefits	The description of the basis of valuation of assets available for benefits in retirement benefit plans.	disclosure: IAS 26 35 a ii
ifrs-full	DescriptionOfBasisOnWhichRegulatoryDeferralAccountBalancesAreRecognisedAndDerecognised	BasisOnWhichRegulatoryDeferralAccountBalancesAreRecognisedAndDerecognised	Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	The description of the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 32

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfBasisOnWhichUnitsRecoverableAmountHasBeenDetermined	Description of basis on which unit's recoverable amount has been determined	The 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]]	disclosure IAS 36 134 c
ifrs-full	DescriptionOfBasisUsedToDetermineSurplusOfDeficitOfMultiemployerPlan	Description of basis used to determine surplus or deficit of multi-employer or state plan	The 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]]	disclosure IAS 19 148 d iv
ifrs-full	DescriptionOfBasisUsedToPrepareComparativeInformationThatDoesNotComplyWithIFRS7AndI	Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	The description of the basis used to prepare comparative information that does not comply with	disclosure IFRS 1 E2 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				IFRS 7 and IFRS 9.	
ifrs-full	DescriptionOfBiologicalAssets	text	Description of biological assets	The description of biological assets. [Refer: Biological assets]	disclosure: IAS 41 41
ifrs-full	DescriptionOfBiologicalAssetsPreviouslyMeasuredAtCost	text	Description of biological assets previously measured at cost	The 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	DescriptionOfBiologicalAssetsWhereFairValueInformationIsUnreliable	text	Description of biological assets where fair value information is unreliable	The description of biological assets where fair value information is unreliable and the entity measures them at their cost less any accumulated depreciation and	disclosure: IAS 41 54 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				accumulated impairment losses. [Refer: Biological assets; Impairment loss]	
ifrs-full	DescriptionOfCashgeneratingUnit	Description of cash-generating unit	The description of a cash-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: Cash-generating units [member]]		disclosure: IAS 36 130 d i
ifrs-full	DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementAssets	Description of change in valuation technique used in fair value measurement, assets	The 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 assets. [Refer: Income approach [member]; Market		disclosure: IFRS 13 93 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				approach [member]]	
ifrs-full	DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementEntitysOwnEquityInstruments	TextBlock	Description of change in valuation technique used in fair value measurement, entity's own equity instruments	The 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 approach [member]]	IFRS 13 93 d
ifrs-full	DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementLiabilities	TextBlock	Description of change in valuation technique used in fair value measurement, liabilities	The 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 liabilities. [Refer:	IFRS 13 93 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfChangeInValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal	textBlock	Description of change in valuation technique used to measure fair value less costs of disposal	The description of a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]	disclosure: IAS 36 134 e iiB, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOfChangeOfInvestmentEntityStatus	textBlock	Description of change of investment entity status	The description of the change of investment entity status. [Refer: Disclosure of investment entities [text block]]	disclosure: IFRS 12 9B
ifrs-full	DescriptionOfChangesInEntitysObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEnt	textBlock	Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	The description of changes in entity's objectives, policies and processes for managing capital and what the entity manages as capital.	disclosure: IAS 1 135 c
ifrs-full	DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImp	textBlock	Description of changes in estimation techniques or significant assumptions made when applying	The description of changes in the estimation techniques or significant assumptions made when	disclosure: IFRS 7 35G c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			impairment requirements and reasons for those changes	applying impairment requirements and the reasons for those changes.	
ifrs-full	DescriptionOfChangesInExposuresToRisksThatArise	DescriptionOfChangesInExposuresToRisksThatAriseFromContractsWithinScopeOfIFRS17AndHo	Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	The description of any changes in the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	disclosure IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuari	Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	The description of changes in the methods and assumptions used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	disclosure IAS 19 145 c
ifrs-full	DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChanges	Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts	The description of the changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk exposures that arise	disclosure IFRS 17 128 c – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			within scope of IFRS 17	from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesF	TextBlockItemType	Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	The description of any changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	disclosure IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInMethodsUsedToMeasureRisksThatAriseFromContractsWithinScopeOfIF	TextBlockItemType	Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	The description of any changes in the methods used to measure the risks that arise from contracts within the scope of IFRS 17.	disclosure IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInObjectivesPoliciesAndProcessesForManagingRisksThatAriseFromContra	TextBlockItemType	Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	The 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.	disclosure IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInPlanToSellNoncurrentAssetOrDisposalGroupHeldForSale	TextBlockItemType	Description of changes in plan to sell non-	The description of the facts and circumstances	disclosure IFRS 5 42

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfChangesInServiceConcessionArrangement	textblockitemtype	Description of changes in service concession arrangement	The description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 d
ifrs-full	DescriptionOfCollateralHeldAndOtherCreditEnhancementsFinancialAssetsThatAreIndividuallyDe	textblockitemtype	Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	The description of the nature of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets]	example: IFRS 7 IG29 c – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancements	textblockitemtype	Description of collateral held as security and other credit	The description of collateral held as security and	disclosure: IFRS 7 36 b – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancementsExplanatory	text	Description of collateral held as security and other credit enhancements	The description of collateral held as security and other credit enhancements in respect of the amount that best represents the maximum exposure to credit risk. This includes a description of the nature and quality of the collateral held, an explanation of any significant changes in the quality of	disclosure.2014 IFRS 7 35K b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]	
ifrs-full	DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancementsAndTheirFinancialEffectInl	textBlock	DescriptionAndOtherCreditEnhancementsAndTheirFinancialEffectInl	disclosure of collateral held as security and other credit enhancements, and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied	description of collateral held as security and 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 of financial instruments to which impairment requirements	IFRS 7 36 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfCollateralPermittedToBeSoldOrRepledgedInAbsenceOfDefaultByOwnerOfCollateral	textBlock	DescriptionOfTermsAndConditionsAssociatedWithEntitysUseOfCollateralPermittedToBeSoldOrRepledgedInAbsenceOfDefaultByOwnerOfCollateral	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.	IFRS 7 15 c
ifrs-full	DescriptionOfComparisonBetweenCarryingAmountsOfAssetsAndLiabilitiesRecognisedInRelationToStructuredEntities	textBlock	DescriptionOfComparisonBetweenAssetsAndLiabilitiesRecognisedInRelationToStructuredEntities	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				loss from interests in structured entities]	
ifrs-full	DescriptionOfComplianceWithIFRSsIfApplied	textBlockItemType	Description of compliance with IFRSs if applied for interim financial report	The description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]	InterimFinancialReport IAS 34 19
ifrs-full	DescriptionOfCompositionOfUnderlyingItemsForContractsWithDirectParticipationFeatures	textBlockItemType	Description of composition of underlying items for contracts with direct participation features	The 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	InsuranceContracts IFRS 17 111 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfConcentrationsOfInsuranceRisk	textBlockItemType	DescriptionOfConcentrationsOfInsuranceRisk	The description of concentrations of insurance risk, including a description of how management determined concentrations and a description of the shared characteristic that identifies each concentration (for example, type of insured event, geographical	disclosure: IFRS 4 39 c ii – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				area or currency).	
ifrs-full	DescriptionOfConclusionWhyTransactionPriceWasNotBestEvidenceOfFairValue	text	Description of conclusion why transaction price was not best evidence of fair value	The 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.	disclosure IFRS 7 28 c
ifrs-full	DescriptionOfContractualAgreementOrStatedPolicyForChargingNetDefinedBenefitCost	text	Description of contractual agreement or stated policy for charging net defined benefit cost	The 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 [member]]	disclosure IAS 19 149 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfConversionOfDebtToEquity	text	Description of conversion of debt to equity	The description of the non-cash conversion of debt to equity.	example: IAS 7 44 c
ifrs-full	DescriptionOfCriteriaSatisfiedWhenUsingPremiumAllocationApproach	text	Description of criteria satisfied when using premium allocation approach	The description of the criteria in paragraphs 53 and 69 of IFRS 17 that have been satisfied when an entity uses the premium allocation approach. 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.	Applicable: IFRS 17 97 a – Effective 2021-01-01
ifrs-full	DescriptionOfCriteriaUsedToDistinguishInvestmentPropertyFromOwnerOccupiedPropertyAndFro	text	Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	The description of the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business when the	IAS 40 75 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				classification of property as investment property is difficult. [Refer: Investment property]	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutActivitiesSubjectToRateRegulation	text	Description of cross-reference to disclosures about activities subject to rate regulation	The description of cross-reference to disclosures about activities subject to rate regulation.	disclosure: IFRS 14 31
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutCreditRiskPresentedOutsideFinancialStatements	text	Description of cross-reference to disclosures about credit risk presented outside financial statements	The description of cross-reference to disclosures about credit risk presented outside the financial statements.	disclosure: IFRS 7 35C
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutHedgeAccountingPresentedOutsideFinancialStatements	text	Description of cross-reference to disclosures about hedge accounting presented outside financial statements	The description of cross-reference to disclosures about hedge accounting presented outside financial statements.	disclosure: IFRS 7 21B
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutLeases	text	Description of cross-reference to disclosures about leases	The description of cross-reference to disclosures about leases.	disclosure: IFRS 16 52
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutNatureAndExtentOfRisksArisingFromFinancialInstruments	text	Description of cross-reference to disclosures about nature and extent of	The description of cross-reference to disclosures about nature	disclosure: IFRS 7 B6

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			risks arising from financial instruments	and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutPlansThatShareRisksBetweenEntitiesUnderCom	textblockitemtype	Disclosure of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	The 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]]	disclosure: IAS 19 150
ifrs-full	DescriptionOfCrossreferenceToDisclosuresPresentedOutsideInterimFinancialStatements	textblockitemtype	Disclosure of cross-reference to disclosures presented outside interim financial statements	The description of cross-reference to disclosures presented outside interim financial statements.	disclosure: IAS 34 16A
ifrs-full	DescriptionOfCurrencyInWhichSupplementaryInformationIsDisplayed	textblockitemtype	Disclosure of currency in which supplementary information is displayed	The description of the currency in which the entity's supplementary	disclosure: IAS 21 57 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				information is displayed.	
ifrs-full	DescriptionOfCurrentAndFormerWayOfAggregatingAssets	textBlockItemType	Description of current and former way of aggregating assets	The description of the current and former way of aggregating assets for cash-generating units 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]]	disclosure: IAS 36 130 d iii
ifrs-full	DescriptionOfCurrentCommitmentsOrIntentionsToProvideSupportToSubsidiary	textBlockItemType	Description of current commitments or intentions to provide support to subsidiary	The description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 19D b
ifrs-full	DescriptionOfDetailsOfBreachesWhichPermittedLenderToDemandAcceleratedRepaymentDuringl	textBlockItemType	Description of details of breaches which permitted lender to demand accelerated repayment	The description of the details of breaches during the period of principal, interest, sinking fund	disclosure: 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	DescriptionOfDetailsOfDefaultsDuringPeriodOfPrincipalInterestSinkingFundOrRedemptionTerms		Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	Description of details of defaults during the period of principal, interest, sinking fund or redemption terms of loans payable.	IFRS 7 18 a
ifrs-full	DescriptionOfDifficultiesStructuredEntityExperiencedInFinancingItsActivities		Description 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	DescriptionOfDiscountRateAppliedToCashFlowProjections		Discount rate applied to cash flow projections	The discount rate applied to cash flow projections for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]	disclosure: IAS 36 134 d v, disclosure: IAS 36 134 e v
ifrs-full	DescriptionOfDiscountRateUsedInCurrentEstimateOfValueInUse		Discount rate used in current estimate of value in use	The discount rate used in the current estimate of the present value of the future cash flows expected to	disclosure: IAS 36 130 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				be derived from an asset or cash-generating unit.	
ifrs-full	DescriptionOfDiscountRatesUsedInPreviousEstimatesOfValueInUse	X.XX instant	Discount rate used in previous estimate of value in use	The discount 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.	Disclosure: IAS 36 130 g
ifrs-full	DescriptionOfEffectiveInterestRateDetermined	X.XX instant	Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	The effective 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]	Disclosure: IFRS 7 12C a
ifrs-full	DescriptionOfEffectOfChangingBusinessModelForManagingFinancialAssetsOnFinancialStatemen		Description of effect of changing business model for managing financial assets on financial statements	The description of the effect on the financial statements of changing the entity's business model for managing financial	Disclosure: IFRS 7 12B b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets. [Refer: Financial assets]	
ifrs-full	DescriptionOfEffectOfRegulatoryFrameworkOnPlan	TextBlockItemType	Description of effect of regulatory framework on plan	The description of the effect of the regulatory framework on a defined benefit plan, such as the asset ceiling. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 a ii
ifrs-full	DescriptionOfEstimateOfRangeOfUndiscountedOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssets	TextBlockItemType	Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	The description of the estimate of the range of undiscounted outcomes from contingent consideration arrangements and indemnification assets.	disclosure: IFRS 3 B64 g iii
ifrs-full	DescriptionOfEventOrChangeInCircumstancesThatCausedRecognitionOfDeferredTaxBenefitsAcquiredInBusinessCombinationAfterAcquisitionDate	TextBlockItemType	Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	The description of the event or change in circumstances that caused the recognition of deferred tax benefits that were acquired in a business combination but not recognised until after the acquisition date. [Refer: Business combinations [member]]	disclosure: IAS 12 81 k

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfExistenceOfRestrictionsOnTitlePropertyPlantAndEquipment	description 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]	disclosure IAS 16 74 a	
ifrs-full	DescriptionOfExistenceOfThirdPartyCreditEnhancement	description of existence of third-party credit enhancement	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	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretations	description of expected impact of initial application of new standards or interpretations [text block]	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.	disclosure IAS 8 30 b	
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsAbstract	description of expected impact			

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of initial application of new standards or interpretations [abstract]		
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsLineItems		Disclosure of expected impact of initial application of new standards or interpretations [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	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsTable		Disclosure of expected impact of initial application of new standards or interpretations [table]	Set of disclosures disclosing information related to the expected impact of the initial application of new standards or interpretations.	IAS 8 30 b
ifrs-full	DescriptionOfExpectedTimingOfOutflows		Disclosure of expected timing of outflows, contingent liabilities in business combination	Text block description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	IFRS 3 B67 c, disclosure: IFRS 3 B64 j

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				combinations [member]]	
ifrs-full	DescriptionOfExpectedTimingOfOutflows	ExpectedTimingOfOutflowsOtherProvisions	Description of expected timing of outflows, other provisions	The description of the expected timing of outflows of economic benefits related to other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 a
ifrs-full	DescriptionOfExpectedVolatilityShareOptionsGranted	ExpectedVolatilityShareOptionsGrantedXXX duration	Expected volatility, share options granted	The expected 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	DescriptionOfExpiryDateOfTemporaryDifferencesUnusedTaxLossesAndUnusedTaxCredits	ExpiryDateOfTemporaryDifferencesUnusedTaxLossesAndUnusedTaxCredits	Description of expiry date of deductible	The description of the expiry	disclosure: IAS 12 81 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfExplanationOfFactAndReasonsWhyRangeOfOutcomesFromContingentConsideratio		Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	description of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.	IFRS 3 B64 g iii
ifrs-full	DescriptionOfExposuresToRisksThatArise		Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	description of the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	IFRS 17 124 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfExposureToRisk	text	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
ifrs-full	DescriptionOfExtentToWhichEntityCanBeLiableToMultiemployerOrStatePlanForOtherEntitiesOb	text	Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	The 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]]	disclosure: IAS 19 148 b
ifrs-full	DescriptionOfExtentToWhichFairValueOfInvestmentPropertyIsBasedOnValuationByIndependentV	text	Description of extent to which fair value of investment property is based on valuation by independent valuer	The 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	disclosure: IAS 40 75 e

				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	DescriptionOfFactAndBasisOnWhichCarryingAmountsDeterminedUnderPreviousGAAPWereAllo	textBlockItemType	Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	The 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.	disclosure IFRS 1 31A
ifrs-full	DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDetermined	textBlockItemType	Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	The description of the fact and basis on which carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for	disclosure IFRS 1 31B

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				operations subject to rate regulation.	
ifrs-full	DescriptionOfFactAndReasonsWhyMaximumExposureToLossFromInterestsInStructuredEntitiesC	textBlock	Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	Explanatory 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]]	IFRS 12 29 c
ifrs-full	DescriptionOfFactAndReasonWhyEntitysExposureToRiskArisingFromContractsWithinScopeOfIF	textBlock	Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	Explanatory 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.	IFRS 17 123 – Effective 2021-01-01
ifrs-full	DescriptionOfFactAndReasonWhySensitivityAnalysisAreUnrepresentative	textBlock	Description of fact and reason why	Explanatory description of the fact and	IFRS 7 42

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			sensitivity analyses are unrepresentative	reason why sensitivity analyses are unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does not reflect the exposure during the year). [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfFactAndReasonWhyVolumeOfHedgingRelationshipsIsUnrepresentativeOfNormalVolumes	text	Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	The description of the fact and reason why the volume of the hedging relationships to which the exemption in paragraph 23C of IFRS 7 applies is unrepresentative of the normal volumes.	disclosure: IFRS 7 24D
ifrs-full	DescriptionOfFactorsThatMakeUpGoodwillRecognised	text	Description of factors that make up goodwill recognised	The recognised qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible	disclosure: IFRS 3 B64 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets that do not qualify for separate recognition or other factors. [Refer: Goodwill]	
ifrs-full	DescriptionOfFactThatAmountOfChangeInAccountingEstimateIsImpracticable	text block	DescriptionOfFactThatEstimatingAmountOfChangeInAccountingEstimateIsImpracticable	The description of the fact that the amount of the effect in future periods due to changes in accounting estimates is not disclosed because estimating it is impracticable.	IAS 8 40
ifrs-full	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlt	text block	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlt	The description of the fact that changing one or more unobservable inputs for the fair value measurement of assets to reflect reasonably possible alternative assumptions would change fair value significantly.	IFRS 13 93 h ii
ifrs-full	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlt	text block	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlt	The description of the fact that changing one or more unobservable inputs for the fair value measurement of the entity's own equity	IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			would change fair value significantly, entity's own equity instruments	instruments to reflect reasonably possible alternative assumptions would change the fair value significantly. [Refer: Entity's own equity instruments [member]]		
ifrs-full	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlt	textBlock	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	The 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.	disclosure IFRS 13 93 h ii	
ifrs-full	DescriptionOfFactThatEntityDoesNotHaveLegalOrConstructiveObligationToNegativeNetAssetsT	textBlock	Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	The 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	disclosure IFRS 11 C4	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				consolidation to equity method results in negative net assets.	
ifrs-full	DescriptionOfFactThatHighestAndBestUseOfNonfinancialAssetDiffersFromCurrentUse	text	Description of fact that highest and best use of non-financial asset differs from current use	The 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.	IFRS 13 93 i
ifrs-full	DescriptionOfFactThatImpactIsNotKnownOrReasonablyEstimable	text	Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	The description of the fact that the impact of the initial application of a new IFRS is not known or reasonably estimable. [Refer: IFRSs [member]]	example: IAS 8 31 e ii
ifrs-full	DescriptionOfFactThatMultiemployerPlanIsDefinedBenefitPlan	text	Description of fact that multi-employer or state plan is defined benefit plan	The description of the fact that a multi-employer or state plan is a defined benefit plan. [Refer: Multi-employer defined benefit plans	disclosure: IAS 19 148 d i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfFinancialInstrumentsDesignatedAsHedgingInstruments	Text	Description of financial instruments designated as hedging instruments	The description 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: Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial	disclosure: IFRS 7 22 b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				instruments, class [member]; Financial assets]	
ifrs-full	DescriptionOfFinancialInstrumentsNotMeasuredAtFairValueBecauseFairValueCannotBeMeasuredReliably	DisclosureOfCarryingAmountAndExplanationOfWhyFairValueCannot	Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	The description of financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	Explanation: IFRS 7 30 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfFinancialRiskManagementRelatedToAgriculturalActivity	DescriptionOfFinancialRiskManagementRelatedToAgriculturalActivity	Description of financial risk management related to agricultural activity	The description of financial risk management related to agricultural activity.	Disclosure: IAS 41 49 c
ifrs-full	DescriptionOfForecastTransactionsForWhichHedgeAccountingHadBeenUsedInPreviousPeriodButWhichAreNoLongerExpectedToOccur	DescriptionOfForecastTransactionsForWhichHedgeAccountingHadBeenUsedInPreviousPeriodButWhichAreNoLongerExpectedToOccur	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	The description of forecast transactions for which hedge accounting had previously been used but which are no longer expected to occur.	Disclosure: IFRS 7 23F, disclosure: IFRS 7 23 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfFrequencyAndMethodsForTestingPricingModelsAssets	DescriptionOfFrequencyAndMethodsForTestingPricingModelsAssets	Description of frequency	The description	Disclosure: IFRS 13 IE65

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfFrequencyAndMethodsForTestingProceduresOfPricingModelsEntitysOwnEquityIns	textBlock	Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	The description 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]]	IFRS 13 IE65 b, example: IFRS 13 93 g
ifrs-full	DescriptionOfFrequencyAndMethodsForTestingProceduresOfPricingModelsLiabilities	textBlock	Description of frequency and methods for testing procedures of pricing models, liabilities	The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for liabilities.	IFRS 13 IE65 b, example: IFRS 13 93 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfFullyAmortisedIntangibleAssets	text	Description 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	DescriptionOfFunctionalCurrency	text	Description 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	DescriptionOfFundingArrangementsAndFundingPolicyThatAffectFutureContributions	text	Description of funding arrangements and funding policy that affect future contributions	The description of funding arrangements and the funding policy that affect future contributions to defined benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 147 a, disclosure: IAS 19 148 a
ifrs-full	DescriptionOfFundingPolicy	text	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				retirement benefits.	
ifrs-full	DescriptionOfGroupWithinEntityThatDecidesEntitysValuationPolicies	text	Description of group within entity that decides entity's valuation policies and procedures, assets	description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.	PolicyAndProceduresAssets IFRS 13 IE65 a i, example: IFRS 13 93 g
ifrs-full	DescriptionOfGroupWithinEntityThatDecidesEntitysValuationPolicies	text	Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments.	PolicyAndProceduresEntitysOwn IFRS 13 IE65 a i, example: IFRS 13 93 g
ifrs-full	DescriptionOfGroupWithinEntityThatDecidesEntitysValuationPolicies	text	Description of group within entity that decides entity's valuation policies and procedures, liabilities	description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.	PolicyAndProceduresLiabilities IFRS 13 IE65 a i, example: IFRS 13 93 g
ifrs-full	DescriptionOfGrowthRateUsedToExtrapolateCashFlowProjections	text	Description of growth rate used to extrapolate cash flow projections	The growth rate used to extrapolate cash flow projections beyond the period	disclosure: IAS 36 134 d iv, disclosure: IAS 36 134 e iv

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				covered by the most recent budgets/ forecasts for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfHedgingInstrumentsUsedToHedgeRiskExposuresAndHowTheyAreUsed	DescriptionOfHedgingInstrumentsUsedToHedgeRiskExposuresAndHowTheyAreUsed	Description of hedging instruments used to hedge risk exposures and how they are used	Textblock describing description of hedging instruments used to hedge risk exposures and how they are used. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 22B a
ifrs-full	DescriptionOfHistoricalInformationAboutCounterpartyDefaultRates	DescriptionOfHistoricalInformationAboutCounterpartyDefaultRates	Description of historical information about counterparty default rates	Textblock describing description of historical information about default rates of the party to the transaction other than the entity.	Example: IFRS 7 IG23 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfHowAcquirerObtainedControlOfAcquiree	DescriptionOfHowAcquirerObtainedControlOfAcquiree	Description of how acquirer obtained control of acquiree	Textblock describing 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfHowEffectOnFairValueMeasurementOfChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsIsCalculated		Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	description of how the effect on fair value measurement of assets due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	IFRS 13 93 h ii
ifrs-full	DescriptionOfHowEffectOnFairValueMeasurementOfChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsIsCalculated		Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	description of how the effect on fair value measurement of the entity's own equity instruments due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated. [Refer: Entity's own equity instruments [member]]	IFRS 13 93 h ii
ifrs-full	DescriptionOfHowEffectOnFairValueMeasurementOfChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsIsCalculated		Description of how effect on fair value measurement due to change in one or more unobservable inputs to	description of how the effect on the fair value measurement of liabilities due to change in	IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			reflect reasonably possible alternative assumptions was calculated, liabilities	one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	
ifrs-full	DescriptionOfHowEntityDeterminedMaximumEconomicBenefitAvailable	Text	Description of how entity determined maximum economic benefit available	description of how the entity determined the maximum economic benefit available in relation to a defined benefit plan, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both. [Refer: Defined benefit plans [member]]	IAS 19 141 c iv
ifrs-full	DescriptionOfHowEntityDeterminedThatThirdPartyInformationUsedInFairValueMeasurementWas	Text	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement	IFRS 13 IE65 d, example: IFRS 13 93 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	SponsoredIn
			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	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	ArisesFromContractsWithinScope
			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 17 127 – Effective 2021-01-01
ifrs-full	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	DescriptionOfHowEntityDetermi	disclosureHedgedItemAndHedgingInstru
			of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	description of how the entity determines the economic relationship between 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 or the cash flows of the hedging instrument offset changes in the fair value	IFRS 7 22B b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or the cash flows of the hedged item. [Refer: Hedging instruments [member]; Hedged items [member]]	
ifrs-full	DescriptionOfHowEntityEstablishesHedgeRatioAndWhatSourcesOfHedgeIneffectivenessAre	HowEntityEstablishesHedgeRatioAndWhatSourcesOfHedgeIneffectivenessAre	Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	The description of how the entity establishes the hedge ratio and what are the sources of hedge ineffectiveness. Hedge ratio is the relationship between the quantity of the hedging instrument and the quantity of the hedged item in terms of their relative weighting. [Refer: Gain (loss) on hedge ineffectiveness]	IFRS 7 22B c
ifrs-full	DescriptionOfHowEntityIsManagingProcessToTransitionToAlternativeBenchmarkRatesForHedgi	HowEntityIsManagingProcessToTransitionToAlternativeBenchmarkRatesForHedging	Description of how entity is managing process to transition to alternative benchmark rates for hedging relationships	The description of how the entity is managing the process to transition to alternative benchmark rates for hedging relationships.	IFRS 7.24H c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfHowEntityManagesLiquidityRiskThatArisesFromContracts	DescriptionOfHowEntityManagesLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17	Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	Disclosure 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	DescriptionOfHowEntityReflectsItsRiskManagementStrategyByUsingHedgeAccountingAndDesignatingHedgingRelationshipsThatItFrequentlyResets	DescriptionOfHowEntityReflectsItsRiskManagementStrategyByUsingHedgeAccountingAndDesig	Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	Disclosure of how the entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets.	IFRS 7 23C b ii
ifrs-full	DescriptionOfHowForwardlookingInformationHasBeenIncorporatedIntoDeterminationOfExpectedCreditLosses	DescriptionOfHowForwardlookingInformationHasBeenIncorporatedIntoDeterminationOfExpecte	Description of how forward-looking information has been incorporated into determination of expected credit losses	Disclosure of how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information.	IFRS 7 35G b
ifrs-full	DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDeferralAccountBalancesIsAffectedByCons	DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDeferralAccountBalancesIsAffectedB	Description of how future recovery or reversal of regulatory	Disclosure of how the future recovery or	IFRS 14 30 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			deferral account balances is affected by risks and uncertainty	reversal of regulatory deferral account balances is affected by risks and uncertainty. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DescriptionOfHowInsurerConcludedThatItQualifiesForTemporaryExemptionFromIFRS9	text	Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	Disclosure of description of how an insurer concluded that it qualifies for the temporary exemption from IFRS 9.	IFRS 4 39C – Expiry date 2021-01-01
ifrs-full	DescriptionOfHowInsurerDeterminedThatItDidNotEngageInSignificantActivityUnconnectedWithInsurance	text	Description of how insurer determined that it did not engage in significant activity unconnected with insurance	Disclosure of description of how an insurer determined that it did not engage in significant activity unconnected with insurance, including what information it considered.	IFRS 4 39C b – Expiry date 2021-01-01
ifrs-full	DescriptionOfHowIssueCostsNotRecognisedAsExpenseWereRecognisedForTransactionRecognised	text	Description of how issue costs not recognised as expense were recognised for transaction recognised separately from	Disclosure of description of how issue costs not recognised as an expense were recognised for transactions recognised	IFRS 3 B64 m

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfHowManagementDeterminesConcentrations	HowManagementDeterminesConcentrations	Description of how management determines concentrations	The description of how management determines concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 B8 a
ifrs-full	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueAssets	HowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueAssets	Description of how third-party information was taken into account when measuring fair value, assets	The 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.	IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueEntitysO	HowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueEntitysO	Description of how third-party information was taken	The description of how third-party information,	IFRS 13 IE64 b, example: IFRS 13 92

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueLiabilit	text	Description of how third-party information was taken into account when measuring fair value, liabilities	The 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.	IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOfIdentificationOfFinancialStatementsToWhichSeparateFinancialStatementsRelate	text	Description of identification of financial statements to which separate financial statements relate	The description of the identity of financial statements to which separate financial statements relate.	IAS 27 17

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfIdentityOfRateRegulators	DescriptionOfIdentityOfRateRegulators	Description of identity of rate regulator(s)	The description of the identity 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.	disclosure: IFRS 14 30 b
ifrs-full	DescriptionOfImpactOfRateRegulationOnCurrentAndDeferredTax	DescriptionOfImpactOfRateRegulationOnCurrentAndDeferredTax	Description of impact of rate regulation on current and deferred tax	The description of the impact of the rate regulation on the current and deferred tax. Rate regulation is a framework for establishing	disclosure: IFRS 14 34

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfInformationAboutSurplusOrDeficitOfMultiemployerPlan	TextBlockItemType	DescriptionOfInformationAboutSurplusOrDeficitOfMultiemployerPlan	The description of available information about 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]]	disclosure: IAS 19 148 d iv
ifrs-full	DescriptionOfInformationWhenFairValueDisclosuresNotRequired	TextBlockItemType	DescriptionOfInformationWhenFairValueDisclosuresNotRequired	The description of the fact that fair value information has not been disclosed because the fair value of instruments cannot be measured reliably.	disclosure: IFRS 7 30 a – Expiry date 2021-01-01
ifrs-full	DescriptionOfInitialApplicationOfStandardsOrInterpretations	TextBlockItemType	DescriptionOfInitialApplicationOfStandardsOrInterpretations	Disclosure of the initial application of	disclosure: IAS 8 28

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			standards or interpretations [text block]	application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfInputsToOptionPricingModelShareOptionsGranted	InputsToOptionPricingModelShareOptionsGranted	Description of inputs to option pricing model, share options granted	The description of inputs to the option pricing model for share options granted. [Refer: Option pricing model [member]]	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfInputsUsedInFairValueMeasurementAssets	InputsUsedInFairValueMeasurementAssets	Description of inputs used in fair value measurement, assets	The 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.	disclosure: IFRS 13 93 d
ifrs-full	DescriptionOfInputsUsedInFairValueMeasurementEntitysOwnEquityInstruments	InputsUsedInFairValueMeasurementEntitysOwnEquityInstruments	Description of inputs used in fair value measurement, entity's	The description of inputs used in the fair value measurement	disclosure: IFRS 13 93 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfInputsUsedInFairValueMeasurementLiabilities		Description of inputs used in fair value measurement, liabilities	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	
ifrs-full	DescriptionOfIntentionsToProvideSupportToStructuredEntity	DescriptionOfIntentionsToProvideSupportToStructuredEntity	Description of intentions to provide support to structured entity	The 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	DescriptionOfInternalCreditRatingsProcess	DescriptionOfInternalCreditRatingsProcess	Description 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	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsAs	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurements	Description of internal reporting procedures for discussing and assessing fair value measurements, assets	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees	IFRS 13 IE65 a iii, example: IFRS 13 93 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsEn		Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	Disclosure of description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees 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 the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	IFRS 13 IE65 a iii, example: IFRS 13 93 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsLi	text	Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	Discussing And Assessing Fair Value Measurements Li description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees 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 liabilities.	IFRS 13 IE65 a iii, example: IFRS 13 93 g
ifrs-full	DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMit	text	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	Unobservable Inputs And Of How They Might Magnify Or Mit description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure of significant unobservable inputs used	IFRS 13 93 h i ps

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in fair value measurement of assets [text block]]	
ifrs-full	DescriptionOfInterrelationships	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	Description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of the entity's own equity instruments. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]]	disclosure IFRS 13 93 h i	TheyMightMagnifyOrMit
ifrs-full	DescriptionOfInterrelationships	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	Description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement	disclosure IFRS 13 93 h i	TheyMightMagnifyOrMit

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]]	
ifrs-full	DescriptionOfInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModel	textBlockItemType	DescriptionOfInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModelExplanatory	The description of investment property measured at cost or in accordance with IFRS 16 within the fair value model, because the entity cannot measure the fair value reliably. [Refer: Investment property]	IAS 40 78 a
ifrs-full	DescriptionOfInvestmentPropertyWhereFairValueInformationIsUnreliableCostModel	textBlockItemType	DescriptionOfInvestmentPropertyWhereFairValueInformationIsUnreliableCostModelExplanatory	The description of investment property accounted for using the cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]	IAS 40 79 e i
ifrs-full	DescriptionOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome	textBlockItemType	DescriptionOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeExplanatory	The description of the investments in equity instruments that have been designated at fair value through other	IFRS 7 11A a

			comprehensive income	designated at fair value through other comprehensive income. [Refer: Other comprehensive income]		
ifrs-full	DescriptionOfJudgementsAndChangesInJu	udgements	DescriptionOfJudgements	TheDisclosureOfJudgementsThatSignificantlyAffectDeterminationOfAmo	IFRS 15 123	
			Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	The 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]		
ifrs-full	DescriptionOfJudgementsMadeByMana	gement	DescriptionOfJudgements	TheDisclosureOfApplyingAggregationCriteriaForOperatingSegm	IFRS 8 22 aa	
			Description of judgements made by management in applying aggregation criteria for operating segments	The description of judgements made by the management in applying the aggregation criteria for operating segments. [Refer: Operating segments [member]]		
ifrs-full	DescriptionOfJudgementsMadeInDetermi	ning	DescriptionOfJudgements	TheDisclosureOfAmountOfCostsToObtainOrFulfilContractsWithCus	IFRS 15 127 a	
			Description of judgements made in determining amount of costs to obtain or fulfil	The description of the judgements made in determining the amount of the costs		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts with customers	to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOfJustificationForUsingGrowthRateThatExceedsLongtermAverageGrowthRate	justificationForUsingGrowthRateThatExceedsLongtermAverageGrowthRate	Description of justification for using growth rate that exceeds long-term average growth rate	The 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]]	IAS 36 134 d iv
ifrs-full	DescriptionOfKeyAssumptionsOnWhichManagementHasBasedCashFlowProjections	keyAssumptionsOnWhichManagementHasBasedCashFlowProjections	Description of key assumptions on which management has based cash flow projections	The description of key assumptions on which management has based its cash flow projections	IAS 36 134 d i, disclosure: IAS 36 135 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]]	
ifrs-full	DescriptionOfKeyAssumptionsOnWhichManagementHasBasedDetermination	TextAssumptionsOnWhichManagementHasBasedDetermination	Description of key assumptions on which management has based determination of fair value less costs of disposal	The 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') recoverable amount is most sensitive. [Refer: Cash-generating units [member]]	DisclosureIAS 36 134 e i, disclosure: IAS 36 130 f iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfLevelOfFairValueHierarchyWithinWhichFairValueMeasurementIsCategorised	text	Description of level of fair value hierarchy within which fair value measurement is categorised	The 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 [member]]	disclosure: IAS 36 134 e iiA, disclosure: IAS 36 130 f i
ifrs-full	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumption	text	Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	The description of the limitations of the methods used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	disclosure: IAS 19 145 b
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRem	text	Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value	The description of the line item of the statement of comprehensive income in which the gain or loss is recognised as a result of	disclosure: IFRS 3 B64 p ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			equity interest is recognised	remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesReclassificationAdjustm	text	Description of line item in statement of comprehensive income that includes reclassification adjustments	This is the description of the line item in the statement of comprehensive income that includes the reclassification adjustments. 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.	disclosure: IFRS 7 24C b v
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesRecognisedHedgeIneffe	text	Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	This is the description of the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness. [Refer: Gain (loss)	disclosure: IFRS 7 24C a ii, disclosure: IFRS 7 24C b iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				on hedge ineffectiveness]	
ifrs-full	DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgedItem	text	Description of line item in statement of financial position that includes hedged item	[Refer: description of the line item in the statement of financial position that includes the hedged item. [Refer: Hedged items [member]]	disclosure IFRS 7 24B a iii
ifrs-full	DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgingInstrument	text	Description of line item in statement of financial position that includes hedging instrument	[Refer: description of the line item in the statement of financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]	disclosure IFRS 7 24A b
ifrs-full	DescriptionOfLineItemsForAcquisitionRelatedCostsRecognisedAsExpenseForTransactionRecogn	text	Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	[Refer: description of line items in the statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer:	disclosure IFRS 3 B64 m

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfLineItemsInFinancialStatementsForAmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	textBlockItemType	Disclosure of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The 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 for transaction recognised separately from acquisition of assets and assumption	IFRS 3 B64 l iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of liabilities in business combination]	
ifrs-full	DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValu	text	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]	IFRS 13 93 e ii
ifrs-full	DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValu	text	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: At fair value [member]; Entity's own equity instruments [member]; Other comprehensive income]	IFRS 13 93 e ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValu	text	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]	IFRS 13 93 e ii	
ifrs-full	DescriptionOfLineItemsInProfitOrLossInWhichGainLossOnCessationOfConsolidationOfSubsidia	text	Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	The description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status is recognised. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	IFRS 12 9B c	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementA	text	Description of line items in profit or loss where gains (losses) are recognised, fair value	The description of the line item(s) in profit or loss in which the gains (losses) during the period	IFRS 13 93 e i	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement, assets	for assets measured at fair value are recognised. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognised	text	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	This 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]]	IFRS 13 93 e i
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognised	text	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	This 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	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGain	text	Description of line items in profit or loss where gains (losses) attributable to change in unrealised	This description of the line item(s) in profit or loss in which gains (losses) for the period	IFRS 13 93 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGain	text	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	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];	disclosure for IFRS 13 93 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGain		Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	The 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 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 13 93 f
ifrs-full	DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognis		Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	The description of line item(s) of the statement of comprehensive income in which impairment losses recognised in profit or loss are included. [Refer: Impairment loss (reversal of impairment loss)]	IAS 36 126 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				recognised in profit or loss]	
ifrs-full	DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreReversed	textblock	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	The 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	DescriptionOfLineItemsInStatementOfFinancialPositionInWhichAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAreRecognised	textblock	Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	The description of the line items in the statement of financial position in which assets and liabilities in relation to structured entities are recognised.	IFRS 12 29 b
ifrs-full	DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeLeaseLiabilities	textblock	Description of line items in statement of financial position which include lease liabilities	The description of the line items in the statement of financial position that include the lease liabilities. [Refer: Lease liabilities]	IFRS 16 47 b
ifrs-full	DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeRightofuseAssets	textblock	Description of line items in statement of financial	The description of the line items in the	IFRS 16 47 a ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfLinkBetweenReimbursementRightAndRelatedObligation	text block	Description of link between reimbursement right and related obligation	Disclosure of description of the link between a reimbursement right and the related obligation. [Refer: Reimbursement rights, at fair value]	IAS 19 140 b
ifrs-full	DescriptionOfMajorAssumptionsMadeConcerningFutureEventsContingentLiabilitiesInBusinessCombination	text block	Description of major assumptions made concerning future events, contingent liabilities in business combination	Disclosure of 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]]	IFRS 3 B67 c, disclosure: IFRS 3 B64 j
ifrs-full	DescriptionOfMajorAssumptionsMadeConcerningFutureEventsOtherProvisions	text block	Description of major assumptions made concerning future	Disclosure of description of the major assumptions made concerning future events	IAS 37 85 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			events, other provisions	that may affect the amount required to settle a provision. [Refer: Other provisions]	
ifrs-full	DescriptionOfManagementsApproachToDetermineValuesAssignedToKeyAssumptions	textblock	DescriptionOfManagementsApproachToDetermineValuesAssignedToKeyAssumptions [text block]	The 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.	disclosure: IAS 36 134 d ii, disclosure: IAS 36 135 d, disclosure: IAS 36 134 e ii
ifrs-full	DescriptionOfManagementsLiquidityRiskExplanation	textblock	Disclosure of how entity manages liquidity risk [text block]	The disclosure of how the entity manages its liquidity risk. [Refer:	disclosure: IFRS 7 39 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Liquidity risk [member]]	
ifrs-full	DescriptionOfMaterialReconcilingItems	Text	Description of material reconciling items	The description of all material reconciling items. [Refer: Material reconciling items [member]]	disclosure: IFRS 8 28
ifrs-full	DescriptionOfMaximumTermOfOptionsGranted	Text	Description of maximum term of options granted for share-based payment arrangement	The 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]]	disclosure: IFRS 2 45 a
ifrs-full	DescriptionOfMeasurementBasisForNoncontrollingInterestsRecognisedAtAcquisitionDate	Text	Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	The description of the measurement basis for a non-controlling interest in an acquiree recognised at the	disclosure: IFRS 3 B64 o i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]	
ifrs-full	DescriptionOfMeasurementDifferencesForFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements	text	Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	This is a description of any measurement differences for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	IFRS 7 B42
ifrs-full	DescriptionOfMeasurementDifferencesForFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements	text	Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting	This is a description of any measurement differences for financial liabilities that are offset or that are subject to an	IFRS 7 B42

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			arrangements or similar agreements	enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	DescriptionOfMethodOfSettlementForShareBasedPaymentArrangement	MethodOfSettlementForShareBasedPaymentArrangement	Description of method of settlement for share-based payment arrangement	The 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]]	disclosure: IFRS 2 45 a
ifrs-full	DescriptionOfMethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilitysCre	MethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilitysCreditRisk	Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk	The description of the methodology or methodologies used to determine whether presenting the effects of changes in a financial	disclosure: IFRS 7 11 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in other comprehensive income would create or enlarge accounting mismatch in profit or loss	liability's credit risk in other comprehensive income would create or enlarge an 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]	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	text	Description 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]]	disclosure, IAS 19 145 b	
ifrs-full	DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChangesInRiskExposuresArisingFromInsuranceContracts	text	Description 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.	disclosure, IFRS 17 128 b – Effective 2021-01-01	
ifrs-full	DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementAssets	text	Description 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 inputs used in the fair value measurement of assets.	example, IFRS 13 IE65 e, example: IFRS 13 93 g	
ifrs-full	DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementLiabilities	text	Description of methods used to develop and substantiate	description of the methods used to develop and	example, IFRS 13 IE65 e, example: IFRS 13 93 g	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeas	text	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of liabilities.	example: IFRS 13 IE65 e, example: IFRS 13 93 g
ifrs-full	DescriptionOfMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimati	text	Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	The 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 IFRS 17 117 a – Effective 2021-01-01
ifrs-full	DescriptionOfMethodsUsedToMeasureFairValueOfNoncashAssetsDeclaredForDistributionToOwn	text	Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			authorised for issue	declaration 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	DescriptionOfMethodsUsedToMeasureRisksThatAriseFromContractsWithinScopeOfIFRS17		Description of methods used to measure risks that arise from contracts within scope of IFRS 17	The description of the methods used to measure the risks that arise from contracts within the scope of IFRS 17.	disclosure IFRS 17 124 b – Effective 2021-01-01
ifrs-full	DescriptionOfMethodsUsedToRecognise RevenueFromContractsWithCustomers		Description of methods used to recognise revenue from contracts with customers	The description of the methods used to recognise revenue from contracts with customers. [Refer: Revenue from contracts with customers]	disclosure IFRS 15 124 a
ifrs-full	DescriptionOfMethodToRecognise InsuranceAcquisitionCashFlowsWhenUsingPremiumAllocation		Description of method to recognise insurance acquisition cash flows when using premium	The description of the method chosen by an entity that uses the premium allocation approach to	disclosure IFRS 17 97 c – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			allocation approach	recognise insurance acquisition cash flows applying paragraph 59(a) 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. [Refer: Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	DescriptionOfMethodUsedAndAssumptionsMadeToIncorporateEffectsOfExpectedEarlyExercise		Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	The description of the method used and the assumptions made to incorporate the effects of exercising granted share options early.	IFRS 2 47 a i
ifrs-full	DescriptionOfMethodUsedToDetermineAmortisationOfAssetsRecognisedFromCostsToObtainOrF		Description of method used to determine amortisation of assets	The description of the method used to determine the amortisation	IFRS 15 127 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfNatureAndAmountOfAnyMeasurementPeriodAdjustmentsRecognisedForParticular	text block	DescriptionOfAccountingErrorsInPriorPeriodsEstimate	The description of nature of accounting errors in prior periods [text block]	The description of the nature of accounting errors in prior periods.	disclosure IAS 8 49 a
ifrs-full	DescriptionOfNatureAndAmountOfAnyMeasurementPeriodAdjustmentsRecognisedForParticular	text	DescriptionOfAnyMeasurementPeriodAdjustmentsRecognisedForParticular	The description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	The 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,	disclosure IFRS 3 B67 a iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				non-controlling interests or items of consideration; Business combinations [member]]	
ifrs-full	DescriptionOfNatureAndAmountOfChangeInAccountingEstimate	textblockItemType	Description of nature of change in accounting estimate [text block]	DisclosureOfChangesInAccountingEstimates [text block]	disclosure: IAS 8 39
ifrs-full	DescriptionOfNatureAndAmountOfChangeInEstimateDuringFinalInterimPeriod	textblockItemType	Description of nature and amount of change in estimate during final interim period	DisclosureOfChangesInEstimatesDuringFinalInterimPeriod [text block]	disclosure: IAS 34 26
ifrs-full	DescriptionOfNatureAndCarryingAmountOfAssetsObtained	textblockItemType	Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	DisclosureOfAssetsObtained [text block]	disclosure: IFRS 7 38 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfNatureAndEffectOfAnyAsymmetricalAllocationsToReportableSegments	Text	DescriptionOfAnyAsymmetricalAllocationsToReportableSegments	The 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]]	IFRS 8 27 f
ifrs-full	DescriptionOfNatureAndExtentOfGovernmentGrantsForAgriculturalActivityRecognisedInFinanci	Text	DescriptionOfGovernmentGrantsForAgriculturalActivityRecognisedInFinancialStatements	The description of the nature and extent of government grants for agricultural activity recognised in the financial statements.	IAS 41 57 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Government [member]; Government grants]	
ifrs-full	DescriptionOfNatureAndExtentOfGovernmentGrantsRecognisedInFinancialStatements	textBlock	Description of nature and extent of government grants recognised in financial statements	The description of the nature and extent of government grants recognised in the financial statements. [Refer: Government grants]	disclosure: IAS 20 39 b
ifrs-full	DescriptionOfNatureAndExtentOfRateregulatedActivity	textBlock	Description of nature and extent of rate-regulated activity	The description of the nature and extent of the rate-regulated activity. [Refer: Rate-regulated activities [member]]	disclosure: IFRS 14 30 a
ifrs-full	DescriptionOfNatureAndExtentOfSignificantRestrictionsOnTransferOfFundsToParent	textBlock	Description of nature and extent of significant restrictions on transfer of funds to entity	The description of the nature and extent of any significant restrictions (for example, 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.	disclosure: IFRS 12 22 a, disclosure: IFRS 12 19D a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfNatureAndExtentToWhichProtective	TextBlock	Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	The description of the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group (such as when a parent is 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	RightsOfNoncontrollingInterestsCanSignificantlyRestrictEntitysAbilityToAccessOrUseAssetsAndSettleLiabilitiesOfGroup [member] IFRS 12 13 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				which those rights relate. [Refer: Non-controlling interests; Subsidiaries [member]]	
ifrs-full	DescriptionOfNature	AndFinancialEffectOfBusinessCombinationsAfterReportingPeriodBeforeStat	Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	The 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]]	disclosure: IFRS 3 59 b
ifrs-full	DescriptionOfNature	AndFinancialEffectOfBusinessCombinationsDuringPeriod	Description of nature and financial effect of business combinations during period	The description of the nature and financial effect of business combinations during the current reporting period. [Refer: Business combinations [member]]	disclosure: IFRS 3 59 a
ifrs-full	DescriptionOfNature	AndPurposeOfReservesWithinEquity	Description of nature and purpose of reserves within equity	The description of the nature and purpose of reserves within equity. [Refer: Other reserves]	disclosure: IAS 1 79 b
ifrs-full	DescriptionOfNature	OfActivitiesInvolvingBiologicalAssets	Description of nature of	The description	disclosure: IAS 41 46 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			activities of biological assets	of the nature of activities involving biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOfNatureOfAssetsWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear	textBlock	Description of nature of assets with significant risk of material adjustments within next financial year	The 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.	disclosure: IAS 1 125 a
ifrs-full	DescriptionOfNatureOfBenefitsProvidedByPlan	textBlock	Description of nature of benefits provided by plan	The 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	DescriptionOfNatureOfChangeInAccountingPolicy	textBlock	Description of nature of change in accounting policy	The description of the nature of a change in accounting policy related to an initial	disclosure: IAS 8 28 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfNatureOfChangesInMeasurementMethodsUsedToDetermineReportableSegmentProfitOrLoss	textBlockItemType	DescriptionOfNatureOfChangesInMeasurementMethodsUsedToDetermineReportableSegmentProfitOrLossExplanatory	The 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]]	IFRS 8 27 e
ifrs-full	DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue	textBlockItemType	DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValueExplanatory	The 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	DescriptionOfNatureOfClassOfEquityInstrumentsMeasuredAtFairValue	textBlockItemType	DescriptionOfNatureOfClassOfEquityInstrumentsMeasuredAtFairValueExplanatory	The description of the nature of class	IFRS 13 IE64

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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
ifrs-full	DescriptionOfNatureOfClassOfLiabilitiesMeasuredAtFairValue	text	Description of nature of class of liabilities measured at fair value	The description 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]]	example: IFRS 13 IE64 a, example: IFRS 13 92
ifrs-full	DescriptionOfNatureOfContingentAssets	text	Description of nature of contingent assets	The description of the nature of possible assets that	disclosure: IAS 37 89

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 the entity's control.	
ifrs-full	DescriptionOfNatureOfCounterparty	text	Description of nature of counterparty	The description of the nature of the party to a transaction other than the entity.	example: IFRS 7 IG23 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsAssetsAndEntity	text	Description of nature of differences between measurements of reportable segments' assets and entity's assets	The description of the nature of the differences between measurements of the 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	example: IFRS 8 27 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				information. [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsLiabilitiesAndEntitysLiabilities	text	Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	The 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 and policies for the allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]	disclosure IFRS 8 27 d
ifrs-full	DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsProfitsOrLossesA	text	Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or	The description of the nature of the differences between measurements of the reportable segments' profits or losses and the entity's profit	disclosure IFRS 8 27 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities	NatureOfEntitysOperationsAndPrincipalActivities	Description of nature of entity's operations and principal activities	The description of the nature of the entity's operations and principal activities.	disclosure: IAS 1 138 b
ifrs-full	DescriptionOfNatureOfEntitysRelationshipWithAssociate	NatureOfEntitysRelationshipWithAssociate	Description of nature of entity's relationship with associate	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the entity's activities). [Refer: Associates [member]]	
ifrs-full	DescriptionOfNatureOfEntitysRelationshipWithJointOperation	text	Description of nature of entity's relationship with joint operation	The 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]]	disclosure: IFRS 12 21 a ii
ifrs-full	DescriptionOfNatureOfEntitysRelationshipWithJointVenture	text	Description of nature of entity's relationship with joint venture	The 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	DescriptionOfNatureOfFinancialStatements	text	Description 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	DescriptionOfNatureOfGoodsOrServicesThatEntityHasPromisedToTransfer	textBlockItemType	Description of nature of goods or services that entity has promised to transfer	The description of the nature of the goods or services that the entity has promised to transfer to customers.	disclosure: IFRS 15 119 c
ifrs-full	DescriptionOfNatureOfImpendingChangeInAccountingPolicy	textBlockItemType	Description of nature of impending change in accounting policy	The 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	DescriptionOfNatureOfIndividualAsset	textBlockItemType	Description 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	DescriptionOfNatureOfInterestInFunds	textBlockItemType	Description of nature of interest in funds	The description of the nature of the entity’s	disclosure: IFRIC 5 11

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				interest in decommissioning, restoration and environmental rehabilitation funds.	
ifrs-full	DescriptionOfNatureOfLiabilitiesConnectedWithInsuranceThatAreNotLiabilitiesArisingFromCon	textual	Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	The description of the nature of the liabilities connected with insurance that are not liabilities arising from contracts within the scope of IFRS 4.	IFRS 4 39C a – Expiry date 2021-01-01
ifrs-full	DescriptionOfNatureOfLiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancia	textual	Description of nature of liabilities with significant risk of material adjustments within next financial year	The description of the nature of liabilities that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.	IAS 1 125 a
ifrs-full	DescriptionOfNatureOfMainAdjustmentsThatWouldMakeHistoricalSummariesOrComparativeInfo	textual	Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance	The description of the nature of main adjustments that would make historical summaries or comparative information presented in	IFRS 1 22 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			with previous GAAP comply with IFRSs	accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	DescriptionOfNatureOfNecessaryAdjustmentToProvideComparativeInformation	text	Description of nature of necessary adjustments to provide comparative information	The 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.	disclosure: IAS 1 42 b
ifrs-full	DescriptionOfNatureOfNonadjustingEventAfterReportingPeriod	text	Description of nature of non-adjusting event after reporting period	The description of the nature of a non-adjusting event after the reporting period. [Refer: Non-adjusting events after reporting period [member]]	disclosure: IAS 10 21 a
ifrs-full	DescriptionOfNatureOfNoncashAssetsHeldForDistributionToOwnersDeclaredBeforeFinancialStat	text	Description of nature of non-cash assets held for distribution to owners declared before financial	The description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after	disclosure: IFRIC 17 17 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			statements authorised for issue	the end of the reporting period but before the financial statements are authorised for issue.	
ifrs-full	DescriptionOfNatureOfObligation	text	DescriptionOfContingentLiabilities	The description of the nature of the obligation for contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DescriptionOfNatureOfObligation	text	DescriptionOfContingentLiabilitiesInBusinessCombination	The description of the nature of the obligation for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i
ifrs-full	DescriptionOfNatureOfObligation	text	DescriptionOfOtherProvisions	The description of the nature of the obligation for other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 a
ifrs-full	DescriptionOfNatureOfReclassificationOrChangeInPresentation	text	DescriptionOfNatureOfReclassificationsOrChangesInPresentation	The description of the nature of reclassifications or changes in presentation.	disclosure: IAS 1 41 a
ifrs-full	DescriptionOfNatureOfRegulatoryDeferralAccountBalance	text	DescriptionOfRegulatoryDeferralAccountBalancesNature	The description of	disclosure: IFRS 14 30 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			regulatory rate-setting process	the nature of the regulatory rate-setting process.	
ifrs-full	DescriptionOfNatureOfRelatedPartyRelationship	text	Description of nature of related party relationship	The description of the nature of the related party relationships. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfNatureOfRelationshipBetweenTransferredFinancialAssetsThatAreNotDerecognised	text	Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	The 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]	disclosure: IFRS 7 42D c
ifrs-full	DescriptionOfNatureOfRelationshipWithSubsidiaryWhereParentHasDirectlyOrIndirectlyLessThan	text	Description of significant	The description	disclosure: IFRS 12 9 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfNatureOfRisksBeingHedged	textBlock	Description 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	DescriptionOfNatureOfVoluntaryChangeInAccountingPolicy	textBlock	Description of nature of voluntary change in accounting policy	The description of the nature of a voluntary change in accounting policy.	disclosure: IAS 8 29 a
ifrs-full	DescriptionOfNoncurrentAssetOrDisposalGroupHeldForSaleWhichWereSoldOrReclassified	textBlock	Description of non-current asset or disposal group held for sale which were sold or reclassified	The 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]]	disclosure: IFRS 5 41 a
ifrs-full	DescriptionOfNonfinancialMeasurementsOfEstimatesOfBiologicalAssets	textBlock	Description of non-financial	The description of non-financial	disclosure: IAS 41 46 b

			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	DescriptionOfObjectivesPoliciesAndProcesses	DescriptionOfObjectivesPoliciesAndProcessesForManagingRisksArisingFromInsuranceContracts	Description of objectives, policies and processes for managing risk	The description of objectives, policies and processes for managing the risks that arise from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 b
ifrs-full	DescriptionOfObjectivesPoliciesAndProcesses	DescriptionOfObjectivesPoliciesAndProcessesForManagingRisksArisingFromInsuranceContracts	Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	The 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]]	disclosure: IFRS 4 39 a – Expiry date 2021-01-01
ifrs-full	DescriptionOfObjectivesPoliciesAndProcesses	DescriptionOfObjectivesPoliciesAndProcessesForManagingRisksThatAriseFromContractsWithinS	Description of objectives, policies and processes for managing	The description of the entity's objectives, policies and	disclosure: IFRS 17 124 b – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfObligationsForReturnsRefundsAndOtherSimilarObligations	text	Description of obligations for returns, refunds and other similar obligations	The description of obligations for returns, refunds and other similar obligations in contracts with customers.	disclosure: IFRS 15 119 d
ifrs-full	DescriptionOfOptionLifeShareOptionsGranted	XXX duration	Option life, share options granted	The option life of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOptionPricingModelShareOptionsGranted	text	Description of option pricing model, share options granted	The description of the option pricing model used for share options granted. [Refer: Option pricing model [member]]	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOtherAccountingPoliciesRelevantToUnderstandingOfFinancialStatements	text	Description of other accounting policies relevant to understanding of financial statements [text block]	The description of accounting policies relevant to an understanding of financial statements, which the entity does not separately disclose.	disclosure: IAS 1 117 b
ifrs-full	DescriptionOfOtherEquityInterest	text	Description of rights, preferences and restrictions attaching to	The description of the rights, preferences and restrictions	disclosure: IAS 1 80

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfOtherInformationUsedToAssessCreditQuality	DescriptionOfOtherInformationUsedToAssessCreditQuality	description of other information used to assess credit quality	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	DescriptionOfOtherInputsToOptionPricingModelShareOptionsGranted	DescriptionOfOtherInputsToOptionPricingModelShareOptionsGranted	description of other inputs to options pricing model, share options granted	description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOtherTransactionsThatAreIndividuallyAndCollectivelySignificant	DescriptionOfOtherTransactionsThatAreIndividuallyAndCollectivelySignificant	description of other transactions	description of transactions	disclosure: IAS 24 26 b ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfPerformanceObligationsToArrangeForAnotherPartyToTransferGoodsOrServices	text	Description of performance obligations to arrange for another party to transfer goods or services	The description of the performance obligations to arrange for another party to transfer goods or services to customers. [Refer: Performance obligations [member]]	disclosure: IFRS 15 119 c
ifrs-full	DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss	text	Description of periods when cash flows affect profit or loss	The 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	DescriptionOfPeriodsWhenCashFlowsExpectedToOccur	text	Description of periods	The description	disclosure: IFRS 7 23 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfPlanAmendmentsCurtailmentsAndSettlements	textblock	Description of plan amendments, curtailments and settlements	The description of defined benefit plan amendments, curtailments and settlements. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 c
ifrs-full	DescriptionOfPolicyForDisposalOfAssetsNotReadilyConvertibleIntoCashOrForUsingThemInIt	textblock	Description of policy for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	The 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]]	disclosure: IFRS 7 38 b
ifrs-full	DescriptionOfPolicyForDeterminingContributionsOfDefinedBenefitPlansThatShareRisksBetweenV	textblock	Description of policy for determining	The description of the policy for	disclosure: IAS 19 149 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contribution of defined benefit plans that share risks between entities under common control [text block]	determining the contribution to be paid by the entity for defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredA		Description of policy for determining when transfers between levels are deemed to have occurred, assets	Description of the policy for determining when transfers of assets 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.	disclosure: IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredE		Description of policy for determining when transfers between levels are deemed to have occurred, entity's	Description of the policy for determining when transfers of the entity's own equity instruments between levels of the	disclosure: IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95

			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	DescriptionOfPolicyForDetermining[illegible]	[illegible]	[illegible] of policy for determining when transfers between levels are deemed to have occurred, liabilities	[illegible] 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.	[illegible] IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfPracticalExpedients[illegible]	[illegible]	[illegible] of practical expedients used when applying IFRS 15 retrospectively	[illegible] description of the practical expedients that have been used when	[illegible] IFRS 15 C6 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				applying IFRS 15 retrospectively.	
ifrs-full	DescriptionOfPresentationCurrency	text	Description of presentation currency	The description of the currency in which the financial statements are presented.	disclosure: IAS 1 51 d, disclosure: IAS 21 53
ifrs-full	DescriptionOfPrimaryReasonsForBusinessCombination	text	Description of primary reasons for business combination	The description of the primary reasons for a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 d
ifrs-full	DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsAssets	text	Description of process for analysing changes in fair value measurements, assets	The description of the process for analysing changes in the fair value measurements of assets from period to period.	example: IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsEntitysOwnEquityInstrumen	text	Description of process for analysing changes in fair value measurements, entity's own equity instruments	The description of the process for analysing changes in the fair value measurements of the entity's own equity instruments from period to period. [Refer: Entity's own equity instruments [member]]	example: IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsLiabilities	text	Description of process for analysing	The description of the process	example: IFRS 13 IE65

			changes in fair value measurements, liabilities	for analysing changes in the fair value measurements of liabilities from period to period.	c, example: IFRS 13 93 g
ifrs-full	DescriptionOfRatingAgenciesUsed	text	Description 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	DescriptionOfReasonForChangeInFunctionalCurrency	text	Description of reason for change in functional currency	The 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	DescriptionOfReasonForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	text	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	The description of reasons for changes in the methods and assumptions used in preparing a sensitivity analysis for types of market risk to which the entity	disclosure: IFRS 7 40 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				is exposed. [Refer: Market risk [member]]	
ifrs-full	DescriptionOfReasonForDisposingOfInvestmentsInEquityInstrumentsDesignatedAtFairValueThrou	ReasonForDisposingOfInvestmentsInEquityInstrumentsDesignatedAtFairValueThrou	Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income	The description of the reason for disposing of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	disclosure: IFRS 7 11B a
ifrs-full	DescriptionOfReasonForReassessmentWhetherInsurersActivitiesArePredominantlyConnectedWit	ReasonForReassessmentWhetherInsurersActivitiesArePredominantlyConnectedWit	Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	The description of the reason for the reassessment whether an insurer's activities are predominantly connected with insurance.	disclosure: IFRS 4 39C c i – Expiry date 2021-01-01
ifrs-full	DescriptionOfReasonForReclassificationOrChangesInPresentation	ReasonForReclassificationOrChangesInPresentation	Description of reason for reclassifications or changes in presentation	The description of the reason for the reclassifications or changes in presentation.	disclosure: IAS 1 41 c
ifrs-full	DescriptionOfReasonForUsingLongerOrShorterReportingPeriod	ReasonForUsingLongerOrShorterReportingPeriod	Description of reason for using longer or shorter	The description of the reason for using a longer	disclosure: IAS 1 36 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfReasonForUsingPresentationAlternative	ReasonForUsingPresentationAlternative	Description of reason for using presentation alternative	The narrative 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]	disclosure: IFRS 7 11A b
ifrs-full	DescriptionOfReasonForDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	ReasonForDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	Description of reason for derecognition of financial assets measured at amortised cost	The narrative description of the reason for the derecognition of financial assets measured at amortised cost. [Refer:	disclosure: IFRS 7 20A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets at amortised cost]	
ifrs-full	DescriptionOfReasonsAndFactorsWhyAmountOfChangesInFairValueOfFinancialAssetsAndFinan		Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	The description of the reasons and relevant factors why the disclosure for changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk does not faithfully represent those changes. [Refer: Credit risk [member]; Financial assets; Financial liabilities]	IFRS 7 11 b
ifrs-full	DescriptionOfReasonsForChangesInValuationTechniqueUsedInFairValueMeasurementAssets		Description of reasons for change in valuation technique used in fair value measurement, assets	The description of the reasons for 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 assets. [Refer: Income	IFRS 13 93 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfReasonsForChangesInValuationTechniqueUsedInFairValueMeasurementEntitysOwn	text	Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	The description of the reasons for 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 approach [member]]	IFRS 13 93 d
ifrs-full	DescriptionOfReasonsForChangesInValuationTechniqueUsedInFairValueMeasurementLiabilities	text	Description of reasons for change in valuation technique used in fair value measurement, liabilities	The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation	IFRS 13 93 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfReasonsForChangesInValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal	DescriptionOfReasonsForChangesInValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	The description of the reasons for a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]	disclosure: IAS 36 134 e iiB, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOfReasonsForChangesInInvestmentEntityStatus	DescriptionOfReasonsForChangesInInvestmentEntityStatus	Description of reasons for change of investment entity status	The description of the reasons for the change of investment entity status. [Refer: Disclosure of investment entities [text block]]	disclosure: IFRS 12 9B
ifrs-full	DescriptionOfReasonsForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	DescriptionOfReasonsForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	The description of the reason for changes in the methods and assumptions used when preparing a sensitivity analysis for significant actuarial	disclosure: IAS 19 145 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	DescriptionOfReasonsForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	text	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	The description of the reasons for changes in 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.	Disclosure: IFRS 17 128 c – Effective 2021-01-01
ifrs-full	DescriptionOfReasonsForChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17And	text	Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	The description of the reasons for changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	Disclosure: IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOfReasonsForChangingWayCashgeneratingUnitIsIdentified	text	Description of reasons for changing way cash-generating unit is identified	The description of the reasons for changing the way a cash-generating unit is identified if the	Disclosure: IAS 36 130 d iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfReasonsForConcludingThatEntityIsInvestmentEntityIfItDoesNotHaveOneOrMoreT	text	Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	The description of the reasons for concluding that the entity is an investment entity if it does not have one or more typical characteristics of an investment entity. [Refer: Disclosure of investment entities [text block]]	disclosure IFRS 12 9A
ifrs-full	DescriptionOfReasonsForDesignationOrDedesignationOfFinancialAssetsAsMeasuredAtFairValue	text	Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial	The description of the reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss	disclosure IFRS 17 C33 b – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			application of IFRS 17	applying paragraph 4.1.5 of IFRS 9 at the date of initial application of IFRS 17.	
ifrs-full	DescriptionOfReasonsForDesignationOrDedesignationOfFinancialAssetsAsMeasuredAtFairValue		Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	The 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]	IFRS 9 7.2.34 d
ifrs-full	DescriptionOfReasonsForDesignationOrDedesignationOfFinancialAssetsOrFinancialLiabilitiesAs		Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9	The 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.	IFRS 7 42J b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfReasonsForDesignationOrDedesignationOfFinancialLiabilitiesAsMeasuredAtFairVa	text	Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	The 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]	disclosure: IFRS 9 7.2.34 d
ifrs-full	DescriptionOfReasonsForFairValueMeasurement	text	Description of reasons for fair value measurement, assets	The description of the reasons for the fair value measurement of assets.	disclosure: IFRS 13 93 a
ifrs-full	DescriptionOfReasonsForFairValueMeasurementOfEntitysOwnEquityInstruments	text	Description of reasons for fair value measurement, entity's own equity instruments	The description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	disclosure: IFRS 13 93 a
ifrs-full	DescriptionOfReasonsForFairValueMeasurement	text	Description of reasons for fair value	The description of the reasons	disclosure: IFRS 13 93 a

			measurement, liabilities	for the fair value measurement of liabilities.	
ifrs-full	DescriptionOfReasonsForProvidingSupportToStructuredEntityWithoutHavingContractualObligati		DescriptionOfReasonsForProvidingSupportToStructuredEntityWithoutHavingContractualObligation	The description of reasons for providing support to structured entity without having contractual obligation to do so	The description of reasons for providing financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) 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.	IFRS 12 15 b, disclosure: IFRS 12 30 b
ifrs-full	DescriptionOfReasonsForProvidingSupportToSubsidiaryWithoutHavingContractualObligationToD		DescriptionOfReasonsForProvidingSupportToSubsidiaryWithoutHavingContractualObligation	The description of the reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	The 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];	IFRS 12 19E b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Subsidiaries [member]]	
ifrs-full	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyAssets	ReasonsForTransfersIntoLevel3OfFairValueHierarchyAssets	Description of reasons for transfers into Level 3 of fair value hierarchy, assets	The description of the reasons for transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	IFRS 13 93 e iv
ifrs-full	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	ReasonsForTransfersIntoLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	The description of the reasons for transfers 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]]	IFRS 13 93 e iv
ifrs-full	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyLiabilities	ReasonsForTransfersIntoLevel3OfFairValueHierarchyLiabilities	Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	The description of the reasons for 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	DescriptionOfReasonsForTransfersOfCumulativeGainLossWithinEquity	ReasonsForTransfersOfCumulativeGainLossWithinEquity	Description of reasons for transfers of cumulative	The description of the reasons for transfers	IFRS 7 10 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	within equity of the cumulative gain (loss) on a financial liability designated as at fair value 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 income]	
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyAssets		Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	The 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	IFRS 13 93 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyEntitysOwnEqui	text	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	IFRS 13 93 c
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyLiabilities	text	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	The description of the reasons for 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]]	IFRS 13 93 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyAssets	text	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	FairValueHierarchyAssets	IFRS 13 93 c
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitysOwnEqui	text	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	FairValueHierarchyEntitysOwnEqui	IFRS 13 93 c
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyLiabilities	text	Description of reasons for transfers out of Level 2 into Level 1 of fair value	The description of the reasons for transfers out of Level 2 and into	FairValueHierarchyLiabilities	IFRS 13 93 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyAssets	Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Disclosure of description of the reasons for transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	IFRS 13 93 e iv
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyEntitysOwnEquityInstrume	Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	Disclosure of description of the reasons for transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	IFRS 13 93 e iv
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyLiabilities	Description of reasons for transfers out of Level 3	Description of reasons for transfers out of Level 3	Disclosure of description of the reasons for transfers	IFRS 13 93 e iv

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of fair value hierarchy, liabilities	of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsWhyApplyingNewAccountingPolicyProvidesReliableAndMoreRelevantInf		Description of reasons why applying new accounting policy provides reliable and more relevant information	Text block	disclosure: IAS 8 29 b
ifrs-full	DescriptionOfReasonsWhyInitialAccountingForBusinessCombinationsIsIncomplete		Description of reasons why initial accounting for business combination is incomplete	Text block	disclosure: IFRS 3 B67 a i
ifrs-full	DescriptionOfReasonsWhyLiabilityCannotBeMeasuredReliably		Description of reasons why liability cannot be measured reliably	Text block	disclosure: IFRS 3 B64 j ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfReasonsWhyPresumptionThatInvestorHasSignificantInfluenceIsOvercomeWhenItHoldsLessThanTwentyPerCentInAssociateIsOver		Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	Text	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.	example IFRS 12 9 e
ifrs-full	DescriptionOfReasonsWhyPresumptionThatInvestorHasSignificantInfluenceIsOvercomeWhenItHoldsMoreThanTwentyPerCentInAssociateIsOve		Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	Text	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.	example IFRS 12 9 d
ifrs-full	DescriptionOfReasonsWhySeparateFinancialStatementsAreProvidedIfNotRequiredByLaw		Description of reasons why separate financial statements are prepared if not required by law	Text	description of the reasons why separate financial statements are prepared if not required by law.	disclosure IAS 27 17 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Separate [member]]	
ifrs-full	DescriptionOfReasonsWhyTransactionResultedInGain	DescriptionOfReasonsWhyTransactionResultedInGain	Description of reasons why bargain purchase transaction resulted in gain	The description of the reasons why a bargain purchase transaction resulted in a gain. [Refer: Gain recognised in bargain purchase transaction]	Disclosure IFRS 3 B64 n ii
ifrs-full	DescriptionOfReasonWhyConsolidatedFinancialStatementsHaveNotBeenPrepared	DescriptionOfReasonWhyConsolidatedFinancialStatementsHaveNotBeenPrepared	Description of fact that exemption from consolidation has been used	The description of the fact that exemption from consolidation has been used. [Refer: Consolidated [member]]	Disclosure IAS 27 16 a
ifrs-full	DescriptionOfReasonWhyEntityIsResumingApplicationOfIFRS	DescriptionOfReasonWhyEntityIsResumingApplicationOfIFRS	Description of reason why entity is resuming application of IFRSs	The description of the reason why an entity 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, is resuming application of IFRSs.	Disclosure: IFRS 1 23A b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfReasonWhyEntityStoppedApplyingIFRSs	text	Description of reason why entity stopped applying IFRSs	The description of the reason why an entity 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.	disclosure: IFRS 1 23A a
ifrs-full	DescriptionOfReasonWhyEntityWasRequiredToChangeBasisOfDisaggregationOfInsuranceFinanc	text	Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features	The description of the reason why an entity was required to change the basis of disaggregation of insurance 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	disclosure: IFRS 17 113 a – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	DescriptionOfReasonWhyEntityDoesNotControlDespiteHavingMoreThanHalfOfVotingPowerExplanatory		description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights	description of significant judgements and assumptions made in determining that the entity does not control another entity even though it holds more than half of the voting rights.	IFRS 12 9 a
ifrs-full	DescriptionOfReasonWhyFairValueOfGoodsOrServicesReceivedCannotBeEstimatedReliable		description of reason why fair value of goods or services received cannot be reliably estimated	description of the reason why the presumption that the fair value of goods or services received in equity-settled share-based payment transactions with parties other than employees can be estimated reliably was rebutted.	IFRS 2 49
ifrs-full	DescriptionOfReasonWhyFinancialStatementsAreNotEntirelyComparable		description of fact that amounts presented in financial	description of the fact that amounts presented in	IAS 1 36 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			statements are not entirely comparable	the financial 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	DescriptionOfReasonWhyNonfinancialAssetIsBeingUsedInManner	DescriptionOfReasonWhyNonfinancialAssetIsBeingUsedInManner	Description of reason why non-financial asset is being used in manner different from highest and best use	Description of the reason why a non-financial asset is being used in a manner that is different from the use 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.	DisclosureDifferentFromHighestAndBest IFRS 13 93 i
ifrs-full	DescriptionOfReasonWhyPresentationCurrency	DescriptionOfReasonWhyPresentationCurrency	Description of reason why presentation currency is different from functional currency	Description of the reason why the currency in which the financial statements are presented is different from the currency of	IsDifferentFromFunctionalCurrency IAS 21 53

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForAssociate	reason why using different reporting date or period for associate [text block]	Description of reason why using different reporting date or period for associate	The description of the reason why the financial statements of an associate used in applying the equity method are as of a date or for a period that is different from that of the entity. [Refer: Associates [member]]	IFRS 12 22 b ii
ifrs-full	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForJointVenture	reason why using different reporting date or period for joint venture [text block]	Description of reason why using different reporting date or period for joint venture	The description of the reason why the financial statements 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]]	IFRS 12 22 b ii
ifrs-full	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForSubsidiary	reason why using different reporting date or period for subsidiary [text block]	Description of reason why using different reporting date or period for subsidiary	The description of the reason why the financial statements of a subsidiary, when such financial	IFRS 12 11 b

				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	DescriptionOfRedesignatedFinancialAssets	text	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	DescriptionOfRedesignatedFinancialLiabilities	text	Description of redesignated financial liabilities	The 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	DescriptionOfRegulatoryFrameworkInWhichPlanOperates	text	Description of regulatory framework in which plan operates	The description of the regulatory framework in which a defined benefit plan operates, for example, the level of any	disclosure: IAS 19 139 a ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				minimum funding requirements. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfRelationshipBetweenInternalAndExternalRatings	text	Description of relationship between internal and external ratings	Explanatory description of the relationship between internal and external credit ratings. [Refer: Internal credit grades [member]; External credit grades [member]]	example: 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	DescriptionOfReportableSegmentToWhichIndividualAssetBelongs	text	Description of reportable segment to which individual asset belongs	The description of the reportable segment to which an individual asset belongs. [Refer: Impairment loss]	disclosure: IAS 36 130 c ii
ifrs-full	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholders	text	Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for property, plant and equipment. [Refer: Revaluation surplus; Property,	IasPropertyPlantAndE IAS 16 77 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				plant and equipment]	
ifrs-full	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersRightofuseAssets	textBlock	Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]	IFRS 16 57
ifrs-full	DescriptionOfRetirementBenefitPlan	textBlock	Description of retirement 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	DescriptionOfRetirementBenefitsPromisedToParticipants	textBlock	Description of retirement benefits promised to participants	The description of the retirement benefits promised to participants in retirement benefit plans.	disclosure: IAS 26 36 e
ifrs-full	DescriptionOfRightsOfSetoffAssociatedWithFinancialAssetsSubjectToEnforceableMasterNettingA	textBlock	Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	The description of the rights of set-off associated with the entity's recognised financial assets subject to enforceable master netting arrangements and similar	IFRS 7 13E

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				agreements, including the nature of those rights. [Refer: Financial assets]	
ifrs-full	DescriptionOfRightsOfSetoffAssociatedWithFinancialLiabilitiesSubjectToEnforceableMasterNett		Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	The description of the rights of set-off associated with the entity's recognised financial liabilities subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial liabilities]	disclosure: IFRS 7 13E
ifrs-full	DescriptionOfRiskXXXFreeInterestRateShareOptionsGranted		Risk free interest rate, share options granted	The implied 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsLiabilities		Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	The 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.	disclosure: IFRS 13 93 h i
ifrs-full	DescriptionOfServiceConcessionArrangement		Description of service concession arrangement	The description of the service concession arrangement. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfSharedCharacteristicThatIdentifiesConcentration	text	Description of shared characteristic for concentration	The 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]]	disclosure: IFRS 7 B8 b
ifrs-full	DescriptionOfSharedCharacteristicThatIdentifiesConcentrationOfRiskThatArisesFromContractsW	text	Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	The description of the shared characteristic that identifies the concentration of risk that arises from contracts within the scope of IFRS 17.	disclosure: IFRS 17 127 – Effective 2021-01-01
ifrs-full	DescriptionOfSignificantActuarialAssumptionsMadeAndMethodUsedToCalculateActuarialPresen	text	Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	The 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	disclosure: IAS 26 35 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Actuarial present value of promised retirement benefits]	
ifrs-full	DescriptionOfSignificantAssumptionsOrJudgementsEntityMadeInApplyingAmendmentsForInterestRateBenchmarkReform	text	Description of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform	The description of significant assumptions or judgements the entity made in applying the amendments for interest rate benchmark reform.	disclosure: IFRS 7.24H d
ifrs-full	DescriptionOfSignificantConcentrationsOfRiskRelatedToPlan	text	Description of significant concentrations of risk related to plan	The 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]]	disclosure: IAS 19 139 b
ifrs-full	DescriptionOfSignificantEventsAndTransactions	text	Description of significant events and transactions	The description, in the entity's interim financial	disclosure: IAS 34 15

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfSignificantIntangibleAssetsControlledByEntityButNotRecognised		Description of significant intangible assets controlled by entity but not recognised	The description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria in IAS 38 or because they were acquired or generated before the	IAS 38 128 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				version of IAS 38 issued in 1998 was effective. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsAgentOrPr		Description of significant judgements and assumptions made in determining that entity is agent or principal	The description of the significant judgements and assumptions made when determining that the entity is an agent or a principal.	IFRS 12 9 c
ifrs-full	DescriptionOfSignificantJudgementsMadeInEvaluatingWhenCustomerObtainsControlOfPromised		Description of significant judgements made in evaluating when customer obtains control of promised goods or services	The description of the significant judgements made in evaluating when a customer obtains control of promised goods or services.	IFRS 15 125
ifrs-full	DescriptionOfSignificantPaymentTermsInContractsWithCustomers		Description of significant payment terms in contracts with customers	The description of the significant payment terms in contracts with customers.	disclosure: IFRS 15 119 b
ifrs-full	DescriptionOfSignificantRestrictionsOnEntitysAbilityToAccessOrUseAssetsAndSettleLiabilitiesO		Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	The description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's	IFRS 12 13 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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, to (or from) other entities within the group. [Refer: Subsidiaries [member]]	
ifrs-full	DescriptionOfSourcesOfHedgeIneffectiveness	text	Description of sources of hedge ineffectiveness expected to affect hedging relationship	Expected description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]	HedgingRelationship IFRS 7 23D

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfSourcesOfHedgeIneffectivenessThatEmergedInHedgingRelationship	text	Description of sources of hedge ineffectiveness that emerged in hedging relationship	The description of the sources of hedge ineffectiveness that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]	disclosure: IFRS 7 23E
ifrs-full	DescriptionOfSourcesOfRevenueForAllOtherSegments	text	Description of sources of revenue for all other segments	The 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]	disclosure: IFRS 8 16
ifrs-full	DescriptionOfTechniqueOtherThanConfidenceLevelTechniqueUsedToDetermineRiskAdjustment	text	Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk	The description of a technique other than the confidence level technique used for determining the risk adjustment for non-financial risk. [Refer: Risk	disclosure: IFRS 17 119 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				adjustment for non-financial risk [member]]	
ifrs-full	DescriptionOfTermsAndConditionsOfFinancialAssetsPledgedAsCollateralForLiabilitiesOrContingent	text	Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	The 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; Contingent liabilities [member]]	IFRS 7 14 b
ifrs-full	DescriptionOfTermsOfContractualArrangementsThatCouldRequireInvestmentEntityOrItsSubsidia	text	Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	The description of the terms of contractual arrangements that could require an investment entity or its subsidiaries to provide financial support to an unconsolidated structured entity controlled by the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries	IFRS 12 19F

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Unconsolidated structured entities [member]]	
ifrs-full	DescriptionOfTermsOfContractualArrangementsThatCouldRequireParentOrSubsidiariesToProvide		Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	The 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]]	DisclosureOfInterestsInOtherEntities [abstract] IFRS 12 14, example: IFRS 12 B26 a
ifrs-full	DescriptionOfTermsOfSharesReservedForIssueUnderOptionsAndContractsForSaleOfShares		Description of terms of shares reserved for issue under options and	The description of terms of shares reserved for issue under options and	DisclosureOfEquity [abstract] IAS 1 79 a vii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts for sale of shares	contracts for the sale of shares.	
ifrs-full	DescriptionOfTiming	AndReasonForReclassification	DescriptionOfTiming AndReasonForReclassification	TheBetweenFinancialLiabilitiesAndEquity description of the timing of, and the reason for, the reclassification of instruments between financial liabilities and equity. [Refer: Financial liabilities]	disclosure IAS 1 80A
ifrs-full	DescriptionOfTo	WhomGroupWithinEntityThatDecides	DescriptionOfTo WhomGroupWithinEntityThatDecides	EntitysValuation description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.	ValuationPoliciesAndProceduresRe IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOfTo	WhomGroupWithinEntityThatDecides	DescriptionOfTo WhomGroupWithinEntityThatDecides	EntitysValuation 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:	ValuationPoliciesAndProceduresRe IFRS 13 IE65 a ii, example: IFRS 13 93 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfToWhomGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresRe		Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities reports to.	IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOfTransactionsAfterReportingPeriodWithSignificantChangeInNumberOfOrdinaryShar		Description of transactions after reporting period that significantly change number of ordinary shares outstanding	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]]	IAS 33 70 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DescriptionOfTransactionsAfterReportingPeriodWithSignificantChangeInNumberOfPotentialOrdi	text	Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	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 share transactions [member]]	disclosure: IAS 33 70 d
ifrs-full	DescriptionOfTransactionsWithRelatedParty	text	Description of transactions with related party	The description of related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfTransitionalProvisionsOfInitiallyAppliedIFRS	text	Description of transitional provisions	description of transitional provisions	disclosure: IAS 8 28 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of initially applied IFRS	related to an initial application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfTransitionalProvisionsOfInitiallyAppliedIFRSThatMightHaveEffectOnFuturePeriods	textBlockItemType	Description of transitional provisions of initially applied IFRS that might have effect on future periods	The description of transitional provisions related to an initial application of an IFRS that might have an effect on future periods. [Refer: IFRSs [member]]	disclosure: IAS 8 28 e
ifrs-full	DescriptionOfTypeOfHedge	textBlockItemType	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	DescriptionOfTypeOfPlan	textBlockItemType	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	DescriptionOfTypeOfRetirementBenefitPlan	textBlockItemType	Description 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	DescriptionOfTypeOfSupportProvidedToStructuredEntityWithoutContractualObligationToDoSo	textBlockItemType	Description of type of support	The description of the type of	disclosure: IFRS 12 15

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DescriptionOfTypeOfSupportProvidedToSubsidiaryWithoutHavingContractualObligationToDoSo	typed	Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	The 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	disclosure: IFRS 12 19E a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOfTypesOfContractsAffectedByChangesInMethodsUsedToMeasureContracts	DescriptionOfTypesOfContractsAffectedByChangesInMethodsUsedToMeasureContractsWithinSc	description 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	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.	disclosure: IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOfTypesOfIncomeFromStructuredEntities	DescriptionOfTypesOfIncomeFromStructuredEntities	description of types of income from structured entities	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	DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenu	DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenu	description of types of products and services from which each reportable segment derives its revenues	description of the types of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]	disclosure: IFRS 8 22 b
ifrs-full	DescriptionOfTypesOfWarrantiesAndRelatedObligations	DescriptionOfTypesOfWarrantiesAndRelatedObligations	description of types of warranties	description of types of	disclosure: IFRS 15 119 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Intangible assets other than goodwill]	
ifrs-full	DescriptionOfUsefulLifeInvestmentPropertyCostModel	text	Description of useful life, investment property, cost model	Description of useful life used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
ifrs-full	DescriptionOfUsefulLifePropertyPlantAndEquipment	text	Description of useful life, property, plant and equipment	Description of useful life used for property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 c
ifrs-full	DescriptionOfValuationProcessesUsedInFairValueMeasurementAssets	text	Description of valuation processes used in fair value measurement, assets	The description of the valuation processes used by the entity for the 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).	disclosure: IFRS 13 93 g
ifrs-full	DescriptionOfValuationProcessesUsedInFairValueMeasurementEntitysOwnEquityInstruments	text	Description of valuation processes used in fair value measurement, entity's	The description of the valuation processes used by the entity for the fair value	disclosure: IFRS 13 93 g

			own equity instruments	measurement 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	DescriptionOfValuationProcessesUsedInFairValue	text	Description of valuation processes used in fair value measurement, liabilities	The description of the valuation processes used by the entity for 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 13 93 g
ifrs-full	DescriptionOfValuationTechniquesAndKeyModelInputsUsedForDeterminingNoncontrollingInterestInAcquireeMeasuredAtFairValue	text	Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	The description of the valuation techniques and significant inputs used to measure non-controlling interest in an acquiree measured at fair value	IFRS 3 B64 o ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfValuationTechniquesAndKeyModelInputsUsedToMeasureContingentConsideration	DescriptionOfValuationTechniquesAndKeyModelInputsUsedToMeasureContingentConsideration	Description of valuation techniques and key model inputs used to measure contingent consideration	The description of valuation techniques and key model inputs used to measure contingent consideration assets or liabilities. [Refer: Valuation techniques [member]]	IFRS 3 B67 b iii
ifrs-full	DescriptionOfValuationTechniquesUsedInFairValueMeasurementOfAssets	DescriptionOfValuationTechniquesUsedInFairValueMeasurementOfAssets	Description of valuation techniques used in fair value measurement, assets	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of assets. [Refer: Valuation	IFRS 13 93 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfValuationTechniquesUsedInFairValueMeasurementEntitysOwnEquityInstruments	ValuationTechniquesAxis	DescriptionOfValuationTechniquesUsedInFairValueMeasurementEntitysOwnEquityInstruments	description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of the entity's own equity instruments. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	IFRS 13 93 d
ifrs-full	DescriptionOfValuationTechniquesUsedInFairValueMeasurementLiabilities	ValuationTechniquesAxis	DescriptionOfValuationTechniquesUsedInFairValueMeasurementLiabilities	description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value	IFRS 13 93 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfValuationTechniquesUsedToMeasureFairValueLessCostsOfDisposal	text	Description of valuation techniques used to measure fair value less costs of disposal	The 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]]	disclosure: IAS 36 134 e, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOfVestingRequirementsForShareBasedPaymentArrangement	text	Description of vesting requirements for share-based payment arrangement	The 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	disclosure: IFRS 2 45 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOfVoluntaryChangeInAccountingPolicy	textBlock	Description of voluntary change in accounting policy [text block]	The disclosure of a voluntary change in accounting policy.	disclosure: IAS 8 29
ifrs-full	DescriptionOfWhenEntityTypicallySatisfiesPerformanceObligations	textBlock	Description of when entity typically satisfies performance obligations	The description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations [member]]	disclosure: IFRS 15 119 a
ifrs-full	DescriptionOfWhetherEntityIsRequiredToAbsorbLossesOfStructuredEntitiesBeforeOtherParties	textBlock	Description of whether entity is required to absorb losses of structured entities before other parties	The description of whether the entity is required to absorb losses of structured entities before other parties.	disclosure: IFRS 12 B26 d
ifrs-full	DescriptionOfWhetherEntityMakesAdjustmentForTimeValueOfMoneyAndEffectOfFinancialRisk	textBlock	Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	The description of whether an entity that uses the premium allocation approach makes an adjustment for the time value of money and the effect of financial risk applying paragraphs 56 and 57(b)	disclosure: IFRS 17 97 b – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DescriptionOfWhetherInvestmentInAssociateIsMeasuredUsingEquityMethodOrAtFairValue	text	DescriptionOfWhetherInvestmentInAssociateIsMeasuredUsingEquityMethodOrAtFairValue	Description of whether investment in associate is measured using equity method or at fair value	The 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 12 21 b i
ifrs-full	DescriptionOfWhetherInvestmentInJointVentureIsMeasuredUsingEquityMethodOrAtFairValue	text	DescriptionOfWhetherInvestmentInJointVentureIsMeasuredUsingEquityMethodOrAtFairValue	Description of whether investment in joint venture is measured using equity method or at fair value	The 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	DescriptionOfWhetherThereAreTemporaryDifferencesAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterestsInJointArrangementsForWhichDeferredTaxLiabilityHasNotBeenRecognised	text	DescriptionOfWhetherThereAreTemporaryDifferencesAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterestsInJointArrangementsForWhichDeferredTaxLiabilityHasNotBeenRecognised	Description of whether there are	The description of whether there	IAS 12 82A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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 the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]	
ifrs-full	DescriptionOfWhetherThirdpartyCreditEnhancementIsReflectedInFairValueMeasurement	text	Description 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	
ifrs-full	DescriptionWhetherChangeInAccountingPolicyIsMadeInAccordanceWithTransitionalProvisionsO		DescriptionOfWhether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	DescriptionOfWhetherChangeInAccountingPolicyIsMadeInAccordanceWithTransitionalProvisions 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	DesignatedFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract		DesignatedFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract financial liabilities at fair value through profit or loss [abstract]	DesignatedFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract	
ifrs-full	DesignatedLoansOrReceivablesAtFairValueThroughProfitOrLossAbstract		DesignatedLoansOrReceivablesAtFairValueThroughProfitOrLossAbstract loans or receivables at fair value through profit or loss [abstract]	DesignatedLoansOrReceivablesAtFairValueThroughProfitOrLossAbstract	
ifrs-full	DestructionOfMajorProductionPlantMember		DestructionOfMajorProductionPlantMember of major production plant [member]	This member stands for destruction of a major production plant.	example: IAS 10 22 d
ifrs-full	DeterminationOfFairValueOfGoodsOrServicesReceivedOrFairValueOfEquityInstrumentsGranted		ExplanationOfDetermination of determination of fair value of goods	ExplanationOfDetermination explanation that enables users of financial	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	DifferenceBetweenCarryingAmountOfDividendsPayableAndCarryingAmountOfNoncashAssetsDistributed	Credit	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	The amount of difference between the carrying amount of dividends payable and the carrying amount of non-cash assets distributed when settling the dividends payable. [Refer: Carrying amount [member]]	IFRIC 17 15
ifrs-full	DifferenceBetweenCarryingAmountOfFinancialLiabilityAndAmountContractuallyRequiredToPay	Credit	Difference between carrying amount of financial liability and amount contractually required to pay at maturity to	The amount by which the carrying amount of a financial liability is more (less) than the amount that the entity would be contractually	IFRS 7 10 b, disclosure: IFRS 7 10A b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			holder of obligation	required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]	
ifrs-full	DilutedEarningsLossPerShare	X.XX 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	DilutedEarningsLossPerShareFromContinuingOperations	X.XX duration	Diluted earnings (loss) per share from continuing operations	Diluted earnings (loss) per share from continuing operations. [Refer: Continuing operations [member];	disclosure: IAS 33 66

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Diluted earnings (loss) per share]	
ifrs-full	DilutedEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegulatoryDef	XXX duration	Diluted 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 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]]	disclosure: IFRS 14 26
ifrs-full	DilutedEarningsLossPerShareFromDiscontinuedOperations	XXX duration	Diluted earnings (loss) per share from discontinued operations	Diluted earnings (loss) per share from discontinued operations. [Refer: Diluted earnings (loss) per share; Discontinued	disclosure: IAS 33 68

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				operations [member]]	
ifrs-full	DilutedEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalances	X.XX duration	Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Diluted 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: 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 14 26
ifrs-full	DilutedEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalances	X.XX duration	Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	Diluted earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred	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	DilutedEarningsPerShareAbstract		Diluted earnings per share [abstract]		
ifrs-full	DilutiveEffectOfConvertibleInstrumentsOnNumberOfOrdinaryShares		Dilutive effect of convertible instruments on number of ordinary shares	The number of dilutive potential ordinary shares that relate to the assumed conversion of the entity's convertible instruments.	common practice: IAS 33 70 b
ifrs-full	DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares		Dilutive effect of share options on number of ordinary shares	The number of dilutive potential ordinary shares that relate to the assumed exercise of the entity's share options.	common practice: IAS 33 70 b
ifrs-full	DirectFinanceLeasesAcquiredInBusinessCombinationsMember		Direct finance leases acquired in business combination [member]	This member stands for direct finance leases that are acquired in business combinations. [Refer: Business	example: IFRS 3 B64 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				combinations [member]]	
ifrs-full	DirectOperatingExpenseFromInvestmentProperty	Expense, debit	Direct operating expense from investment property	The amount of direct operating expenses (including repairs and maintenance) arising from investment property. [Refer: Investment property]	common practice: IAS 40 75 f
ifrs-full	DirectOperatingExpenseFromInvestmentPropertyAbstract		Direct operating expense from investment property [abstract]		
ifrs-full	DirectOperatingExpenseFromInvestmentPropertyGeneratingRentalIncome	Expense, debit	Direct operating expense from investment property generating rental income	The amount 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]	IAS 40 75 f ii
ifrs-full	DirectOperatingExpenseFromInvestmentPropertyThatDidNotGenerateRentalIncome	Expense, debit	Direct operating expense from investment property not generating rental income	The amount of direct operating expenses (including repairs and maintenance) arising from investment property that did not	IAS 40 75 f iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				generate rental income during the period recognised in profit or loss. [Refer: Investment property]	
ifrs-full	DirectorsRemuneration	X-duration, Expense debit	Directors' remuneration expense	The amount of remuneration paid or payable to the entity's directors.	common practice: IAS 1 112 c
ifrs-full	DisaggregationOfInsuranceContracts	Axis	DisaggregationOfInsuranceContracts [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	DisaggregationOfInsuranceContracts	Member	DisaggregationOfInsuranceContracts [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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				"Disaggregation of insurance contracts" axis if no other member is used. [Refer: Insurance contracts [member]]	2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	DisclosureOfAccountingJudgementsAndEstimates	textblockItemType	DisclosureOfAccountingJudgementsAndEstimates	The 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	Explanatory common practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				within the next year. [Refer: Carrying amount [member]]	
ifrs-full	DisclosureOfAccruedExpensesAndOtherLiabilities	textblock	Disclosure of accrued expenses and other liabilities [text block]	The disclosure of accrued expenses and other liabilities. [Refer: Accruals; Other liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAcquiredReceivables	abstract	Disclosure of acquired receivables [abstract]		
ifrs-full	DisclosureOfAcquiredReceivables	explanatory	Disclosure of acquired receivables [text block]	The disclosure of receivables acquired in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h
ifrs-full	DisclosureOfAcquiredReceivables	lineitems	Disclosure of acquired receivables [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	DisclosureOfAcquiredReceivables	table	Disclosure of acquired	Schedule disclosing information	disclosure: IFRS 3 B64 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			receivables [table]	related to receivables acquired in business combinations.	
ifrs-full	DisclosureOfActualClaimsCompared	DisclosureOfPrevious	DisclosureOfActualClaimsCompared [abstract]	EstimatesAbstract	
ifrs-full	DisclosureOfActualClaimsCompared	DisclosureOfPrevious	DisclosureOfActualClaimsCompared [text block]	EstimatesExplanatory	disclosure: IFRS 17 130 – Effective 2021-01-01, disclosure: IFRS 4 39 c iii – Expiry date 2021-01-01
				The disclosure of actual claims compared with previous estimates of the undiscounted amount of the 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	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DisclosureOfActualClaimsCompared	DisclosureOfActualClaimsCompared	Disclosure of actual claims compared with previous estimates [line items]	LineItems 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	DisclosureOfActualClaimsCompared	DisclosureOfActualClaimsCompared	Disclosure of actual claims compared with previous estimates [table]	Table disclosing information related to actual claims compared with previous estimates.	Disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	DisclosureOfAdditionalInformationAbout	DisclosureOfAdditionalInformationAbout	Disclosure of additional information about defined benefit plans [text block]	Text block disclosure of additional information about defined benefit plans necessary to meet the objectives	Explanatory IAS 19 137

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of IAS 19. [Refer: Defined benefit plans [member]]	
ifrs-full	DisclosureOfAdditionalInformationAboutLeasingActivities	textblock	DisclosureOfAdditionalInformationAboutLeasingActivitiesForLesseeExplanatory	The disclosure of additional information about leasing activities of a lessee.	disclosure: IFRS 16 59
ifrs-full	DisclosureOfAdditionalInformationAboutLeasingActivities	textblock	DisclosureOfAdditionalInformationAboutLeasingActivitiesForLessorExplanatory	The disclosure of additional information about leasing activities of a lessor.	disclosure: IFRS 16 92
ifrs-full	DisclosureOfAdditionalInformationAboutUnderstandingFinancialPositionAndLiquidityOfEntity	textblock	DisclosureOfAdditionalInformationAboutUnderstandingFinancialPositionAndLiquidityOfEntityExplanatory	The disclosure of additional information that may be relevant to users of financial statements in understanding the financial position and liquidity of an entity.	disclosure: IAS 7 50
ifrs-full	DisclosureOfAdditionalInformationExplanatory	textblock	DisclosureOfAdditionalInformationExplanatory	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	DisclosureOfAdditionalInformationRepresentativeOfRiskExposureArisingFromContractsWithinSc	textblock	DisclosureOfAdditionalInformationRepresentativeOfRiskExposureArisingFromContractsWithinSc	The disclosure of additional information	disclosure: IFRS 17 123 – Effective 2021-01-01

			of risk exposure arising from contracts within scope of IFRS 17 during period [text block]	that is representative of the entity's risk exposure arising from contracts within the 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	DisclosureOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIn		Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]		
ifrs-full	DisclosureOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIn		Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income	The disclosure of the adjustments made when an entity changed the basis of disaggregation of insurance	IFRS 17 113 b – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			(expenses) between profit or loss and other comprehensive income for contracts with direct participation features [text block]	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	DisclosureOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIn		Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	Line Items 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	DisclosureOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIn		Disclosure of adjustments made when entity changed	Subtotal disclosing information related to the adjustments	IFRS 17 113 b – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	made when an entity changed the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features.	
ifrs-full	DisclosureOfAllowanceForCreditLosses	textblock	DisclosureExplanatory allowance for credit losses [text block]	Disclosure of the allowance relating to impairments of financial assets due to credit losses. [Refer: Financial assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAmountsArisingFromInsuranceContracts	textblock	DisclosureExplanatory of amounts arising from insurance contracts [text block]	Disclosure of information that identifies and explains the amounts in the entity's financial statements arising from insurance contracts. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 36 – Expiry date 2021-01-01
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvide		DisclosureExplanatory of amounts incurred by entity for provision of key		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			management personnel services provided by separate management entities [abstract]		
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvide	textblock	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	The disclosure of amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]]	disclosure IAS 24 18A
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvide		Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [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	DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvide	table	Disclosure of amounts	Schedule disclosing	disclosure IAS 24 18A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfAmountsOfPotentialIncomeTaxConsequencesPracticablyDeterminable	textBlockItemType	Disclosure of amounts of potential income tax consequences practicably determinable	The 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	IAS 12 82A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]	
ifrs-full	DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabil	DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabil	Disclosure of 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	DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabil	textblockItemType	Disclosure of 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 [text block]	The disclosure of 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.	disclosure: IAS 1 61
ifrs-full	DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabil	DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabil	Disclosure of amounts to be recovered or settled after 12 months for classes of assets and liabilities	Are items represent concepts included in a table. These concepts are used 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	DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilities	AmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilities	Disclosure of 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]	Set of disclosing information related to 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.	disclosure: IAS 1 61
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueAbstract	DisclosureOfAnalysisOfInsuranceRevenueAbstract	Disclosure of analysis of insurance revenue [abstract]		
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueExplanatory	TextBlockDisclosureOfAnalysisOfInsuranceRevenueExplanatory	Disclosure of analysis of insurance revenue [text block]	Explanatory disclosure of the analysis of insurance revenue. [Refer: Insurance revenue]	disclosure: IFRS 17 106 – Effective 2021-01-01
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueLineItems	LineItems	Disclosure of analysis of insurance revenue [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenue	TableOfAnalysisOfInsuranceRevenue	Disclosure of analysis of insurance revenue [table]	Schedule disclosing information related to the analysis of insurance revenue.	disclosure: IFRS 17 106 – Effective 2021-01-01
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemAbstract	Disclosure of analysis of other comprehensive income by item [abstract]		
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	TextBlockOfAnalysisOfOtherComprehensiveIncomeByItem	Disclosure of analysis of other comprehensive income by item [text block]	Textual disclosure of the analysis of other comprehensive income by item.	disclosure: IAS 1 106A
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemLineItems	Disclosure of analysis of other comprehensive income by item [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	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	TableOfAnalysisOfOtherComprehensiveIncomeByItem	Disclosure of analysis of other comprehensive	Schedule disclosing information related to	disclosure: IAS 1 106A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			income by item [table]	the analysis of other comprehensive income by item.	
ifrs-full	DisclosureOfAnalysisOfPresentValueOfDefinedBenefitObligationThatDistinguishesNatureCharac	textBlockItemType	Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	disclosure of an analysis of the present value of a defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish: (a) between amounts owing to active members, deferred members, and pensioners; (b) between vested benefits and accrued but not vested benefits; and (c) between conditional benefits, amounts attributable to future salary increases and other benefits. [Refer: Defined benefit obligation, at present value]	IAS 19 137

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsAbstract		Disclosure of analysis of single amount of discontinued operations [abstract]		
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsTextBlock		Disclosure of analysis of single amount of discontinued operations [text block]	The disclosure of the analysis of the single amount of discontinued operations. [Refer: Discontinued operations [member]]	disclosure: IFRS 5 33 b
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsLineItems		Disclosure of analysis of single amount of discontinued 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	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsTable		Disclosure of analysis of single amount of discontinued operations [table]	Schedule disclosing information related to the analysis of the single amount of discontinued operations.	disclosure: IFRS 5 33 b
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentAbstract		Disclosure of assets and liabilities with significant risk of		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			material adjustment [abstract]		
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentExplanatory	textBlock	Disclosure of assets and liabilities with significant risk of material adjustment [text block]	The disclosure of assets and liabilities for which there exists a significant risk of material adjustment within the next year.	IAS 1 125
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentLineItems	lineItems	Disclosure of assets and liabilities with significant risk of material adjustment [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	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentTable	table	Disclosure of assets and liabilities with significant risk of material adjustment [table]	Set of disclosing information related to assets and liabilities with a significant risk of material adjustment.	IAS 1 125
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersAbstract		Disclosure of assets recognised from costs to obtain or fulfil contracts with		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			customers [abstract]		
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersExplanatory	textblockItemType	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	The disclosure of assets recognised from the costs to obtain or fulfil contracts with customers.	IFRS 15 128 a
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersLineItems	stringItemType	Disclosure of assets recognised from costs to obtain or fulfil contracts with 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	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersTable	stringItemType	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	Table disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.	IFRS 15 128 a
ifrs-full	DisclosureOfAuditorsRemunerationExplanatory	textblockItemType	Disclosure of auditors' remuneration [text block]	The disclosure of compensation to the entity's auditors.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAuthorisationOfFinancialStatementsExplanatory	textblockItemType	Disclosure of authorisation of financial statements [text block]	The disclosure of the authorisation of financial	common practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				statements for issue.	
ifrs-full	DisclosureOfAvailableforsaleAssets[text block]	TextBlock	DisclosureOfAvailable-for-sale financial assets [text block]	Explanatory	The 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	DisclosureOfBasisOfConsolidation[text block]	TextBlock	DisclosureOfBasis of consolidation [text block]	Explanatory	The disclosure of the basis used for consolidation.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBasisOfPreparationOfFinancialStatements[text block]	TextBlock	DisclosureOfBasis of preparation of financial statements [text block]	StatementsExplanatory	The disclosure of the basis used for the preparation of the financial statements.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBiologicalAssetsAndGovernmentGrants[text block]	TextBlock	DisclosureOfBiological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	ChangesInAgriculturalActivityExplanatory	The disclosure for biological assets, agricultural produce at point of harvest and government grants related to biological assets.	disclosure: IAS 41 Disclosure
ifrs-full	DisclosureOfBorrowingCosts[text block]	TextBlock	DisclosureOfBorrowing costs [text block]	Explanatory	The entire disclosure for borrowing costs.	disclosure: IAS 23 Disclosure
ifrs-full	DisclosureOfBorrowings[text block]	TextBlock	Disclosure of borrowings [text block]	Explanatory	The disclosure of borrowings. [Refer: Borrowings]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBreakdownOfAssetsAndLiabilities[text block]	TextBlock	DisclosureOfBreakdown of assets and	AggregatedIntoSingleLineInvestmentBalanceTransactionsExplanatory	The disclosure of the	IFRS 11 C5

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfBusinessCombinationsAbstract		Disclosure of detailed information about business combination [abstract]		
ifrs-full	DisclosureOfBusinessCombinationsExplanatory	textblock	Disclosure of business combinations [text block]	The entire disclosure for business combinations.	disclosure: IFRS 3 Disclosures
ifrs-full	DisclosureOfBusinessCombinationsLineItems		Disclosure of detailed information about business combination [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	DisclosureOfBusinessCombinationsTable		Disclosure of detailed information about business combination [table]	Schedule disclosing information related to details of business combinations.	disclosure: IFRS 3 B64

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfCashAndBankBalancesAtCentralBanks	textblock	Disclosure of cash and bank balances at central banks [text block]	The disclosure of cash and bank balances at central banks.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCashAndCashEquivalents	textblock	Disclosure of cash and cash equivalents [text block]	The disclosure of cash and cash equivalents. [Refer: Cash and cash equivalents]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCashFlowStatement	textblock	Disclosure of cash flow statement [text block]	The entire disclosure for a statement of cash flows.	disclosure: IAS 7 Presentation of a statement of cash flows
ifrs-full	DisclosureOfChangesInAccountingEstimates	Abstract	Disclosure of changes in accounting estimates [abstract]		
ifrs-full	DisclosureOfChangesInAccountingEstimates	textblock	Disclosure of changes in accounting estimates [text block]	The disclosure of changes in accounting estimates.	disclosure: IAS 8 39
ifrs-full	DisclosureOfChangesInAccountingEstimates	LineItems	Disclosure of changes in accounting estimates [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	DisclosureOfChangesInAccountingEstimates	table	Disclosure of changes in accounting estimates [table]	A schedule disclosing information related to the changes in	disclosure: IAS 8 39

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				accounting estimates.	
ifrs-full	DisclosureOfChangesInAccountingPoliciesAccountingEstimatesAndErrors	TextBlock	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	The disclosure for changes in accounting policies, accounting estimates and errors.	IAS 8 Accounting policies
ifrs-full	DisclosureOfChangesInAccountingPoliciesExplanatory	TextBlock	Disclosure of changes in accounting policies [text block]	The disclosure of changes made to accounting policies by the entity.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfClaimsAndBenefitsPaidExplanatory	TextBlock	Disclosure of claims and benefits paid [text block]	The disclosure of claims and benefits paid to policyholders.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfClassesOfShareCapitalAbstract	Abstract	Disclosure of classes of share capital [abstract]		
ifrs-full	DisclosureOfClassesOfShareCapitalExplanatory	TextBlock	Disclosure of classes of share capital [text block]	The disclosure of classes of share capital. [Refer: Share capital [member]]	disclosure: IAS 1 79 a
ifrs-full	DisclosureOfClassesOfShareCapitalLineItems	LineItems	Disclosure of classes of share capital [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	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				axes of the table.	
ifrs-full	DisclosureOfClassesOfShareCapitalTable	tableOfClassesOfShareCapitalTextBlock	Disclosure of classes of share capital [table]	Schedule disclosing information related to classes of share capital.	disclosure: IAS 1 79 a
ifrs-full	DisclosureOfCollateralExplanatory	collateralExplanatory	Disclosure of collateral [text block]	The disclosure of assets and liabilities used as collateral.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfContingentLiabilitiesExplanatory	textblockContingentLiabilitiesAndCommitments	Disclosure of commitments and contingent liabilities [text block]	The disclosure of commitments and contingent liabilities. [Refer: Contingent liabilities [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCommitmentsExplanatory	textblockCommitments	Disclosure of commitments [text block]	The disclosure of commitments.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPAbstract	disclosureOfComparativeInformationPreparedUnderPreviousGAAP	Disclosure of comparative information prepared under previous GAAP [abstract]		
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPExplanatory	textblockComparativeInformationPreparedUnderPreviousGAAP	Disclosure of comparative information prepared under previous GAAP [text block]	The disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.	IAS 1 Explanatory IFRS 1 24
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPLineItems	lineItemsComparativeInformationPreparedUnderPreviousGAAP	Disclosure of comparative	Line items represent	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPTable	table	Disclosure of comparative information prepared under previous GAAP [table]	Table disclosing information related to comparative information prepared under previous GAAP.	IAS 1 paragraph IFRS 1 24
ifrs-full	DisclosureOfCompositionOfGroupExplanatory	textblock	Disclosure of composition of group [text block]	The 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	DisclosureOfCompoundFinancialInstrumentsWithMultipleEmbeddedDerivativesExplanatory	textblock	Description of compound financial instruments with multiple embedded derivatives	The description of financial instruments with both a liability and an equity component that have multiple embedded derivatives whose	disclosure: IFRS 7 17

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	DisclosureOfConsolidatedAndSeparateFinancialStatements	textblock	DisclosureOfSeparateFinancialStatements [text block]	The disclosure for separate financial statements.	disclosure: IAS 27 Disclosure, disclosure: IFRS 12 Objective
ifrs-full	DisclosureOfContingentLiabilities	abstract	DisclosureOfContingentLiabilities [abstract]		
ifrs-full	DisclosureOfContingentLiabilities	textblock	DisclosureOfContingentLiabilities [text block]	The disclosure of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombination	abstract	DisclosureOfContingentLiabilitiesInBusinessCombination [abstract]		
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombination	textblock	DisclosureOfContingentLiabilitiesInBusinessCombination [text block]	The disclosure of contingent liabilities in a business combination. [Refer: Contingent liabilities [member]; Business	disclosure: IFRS 3 B64 j

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				combinations [member]]	
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinations	LineItems	Disclosure of contingent liabilities in business combination [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	DisclosureOfContingentLiabilitiesInBusinessCombinations	[table]	Disclosure of contingent liabilities in business combination [table]	Schedule disclosing information related to contingent liabilities in business combinations.	disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B67 c
ifrs-full	DisclosureOfContingentLiabilities	LineItems	Disclosure 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	DisclosureOfContingentLiabilities	[table]	Disclosure of contingent liabilities [table]	Schedule disclosing information related to contingent liabilities.	disclosure: IAS 37 86

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsAbstract	disclosure of continuing involvement in derecognised financial assets [abstract]			
ifrs-full	DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsExplanatory	disclosure of continuing involvement in derecognised financial assets [text block]	The disclosure of continuing involvement in derecognised financial assets. [Refer: Financial assets]	IFRS 7 42E, disclosure: IFRS 7 42G	
ifrs-full	DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsLineItems	disclosure of continuing involvement in derecognised 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	DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsTable	disclosure of continuing involvement in derecognised financial assets [table]	Schedule disclosing information related to continuing involvement in derecognised financial assets.	IFRS 7 42E, disclosure: IFRS 7 42G	
ifrs-full	DisclosureOfCostOfSalesExplanatory	cost of sales [text block]	The disclosure of the cost of sales. [Refer: Cost of sales]	common practice: IAS 1 10 e	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfCreditRisk	textBlock	Disclosure of credit risk [text block]	The disclosure of credit risk. [Refer: Credit risk [member]]	common practice: IAS 1 10 e, disclosure: IFRS 7 Credit risk
ifrs-full	DisclosureOfCreditRiskExposureAbstract	Abstract	Disclosure of credit risk exposure [abstract]		
ifrs-full	DisclosureOfCreditRiskExposureExplanatory	textBlock	Disclosure of credit risk exposure [text block]	The disclosure of the credit risk exposure. Credit risk exposure is the credit risk inherent in an entity's financial assets and commitments to extend credit.	disclosure: IFRS 7 35M
ifrs-full	DisclosureOfCreditRiskExposureLineItems	LineItems	Disclosure of credit risk exposure [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	DisclosureOfCreditRiskExposureTable	Table	Disclosure of credit risk exposure [table]	Schedule disclosing information related to the credit risk exposure.	disclosure: IFRS 7 35M
ifrs-full	DisclosureOfCreditRiskOfInsuranceContractsExpl	TextBlock	Disclosure of credit risk of insurance	Explanatory disclosure of information	disclosure: IFRS 4 39 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts [text block]	about the credit risk of insurance contracts. [Refer: Credit risk [member]; Types of insurance contracts [member]]	– Expiry date 2021-01-01
ifrs-full	DisclosureOfDebtInstrumentsExplanatory	textblock	Disclosure of debt instruments [text block]	The disclosure of debt instruments. [Refer: Debt instruments issued; Debt instruments held]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDeferredAcquisitionCostsArisingFromInsuranceContractsExplanatory	textblock	Disclosure of deferred acquisition costs arising from insurance contracts [text block]	The disclosure of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDeferredIncomeExplanatory	textblock	Disclosure of deferred income [text block]	The disclosure of deferred income. [Refer: Deferred income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDeferredTaxesExplanatory	textblock	Disclosure of deferred taxes [text block]	The disclosure of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]	common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfDefinedBenefitPlans[Abstract]	disclosure of defined benefit plans [abstract]			
ifrs-full	DisclosureOfDefinedBenefitPlans[TextBlock]	Disclosure of defined benefit plans [text block]	Explanatory	The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 138
ifrs-full	DisclosureOfDefinedBenefitPlans[LineItems]	Disclosure 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	DisclosureOfDefinedBenefitPlans[Table]	Disclosure of defined benefit plans [table]		Schedule disclosing information related to defined benefit plans.	disclosure: IAS 19 138
ifrs-full	DisclosureOfDeposits[TextBlock]	Disclosure of deposits from banks [text block]	Explanatory	The disclosure of deposits from banks. [Refer: Deposits from banks]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDeposits[TextBlock]	Disclosure of deposits from customers [text block]	Explanatory	The disclosure of deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfDepreciationAndAmortisationExpense	text block	Disclosure of depreciation and amortisation expense [text block]	The disclosure of depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDerivativeFinancialInstruments	text block	Disclosure of derivative financial instruments [text block]	The disclosure of derivative financial instruments. [Refer: Derivatives [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssetsAbstract		Disclosure of detailed information about biological assets [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssetsExplanatory	text block	Disclosure of detailed information about biological assets [text block]	The disclosure of detailed information about biological assets. [Refer: Biological assets]	example: IAS 41 43
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssetsLineItems		Disclosure of detailed information about biological 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	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssetsTable	table	DisclosureOfDetailedInformationAboutBiologicalAssets [table]	Set of disclosing information related to details of biological assets.	example: IAS 41 43
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsAbstract	abstract	DisclosureOfDetailedInformationAboutBorrowings [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsExplanatory	textBlock	DisclosureOfDetailedInformationAboutBorrowings [text block]	The explanatory disclosure of detailed information about borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsLineItems	lineItems	DisclosureOfDetailedInformationAboutBorrowings [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	DisclosureOfDetailedInformationAboutBorrowingsTable	table	DisclosureOfDetailedInformationAboutBorrowings [table]	Set of disclosing information related to details of borrowings.	common practice: IFRS 7 7
ifrs-full	DisclosureOfDetailedInformationAboutBusinessCombinationsExplanatory	textBlock	DisclosureOfDetailedInformationAboutBusinessCombinations [text block]	The explanatory disclosure of detailed information about	Explanatory IFRS 3 Disclosures application of

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			business combination [text block]	about business combinations. [Refer: Business combinations [member]]	paragraphs 59 and 61
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinSco		DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScope [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinSco	textblockItemType	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScope [text block]	Disclosure of detailed information about concentrations of risk that arises from contracts within the scope of IFRS 17.	IFRS 17 127 – Effective 2021-01-01
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinSco		DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScope [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	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinSco	table	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScope [table]	Schedule disclosing information related to	IFRS 17 127 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4Abstra		Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4Expla	textblockItemType	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	The 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]	disclosure IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAs		Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAs	textblockItemType	Disclosure of detailed	The disclosure	disclosure IFRS 4 39J –

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAs		DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAs [line items] of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	LineItems 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	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAs		DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAs [table] of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	Table disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4 for associates.	IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJoi		DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJoi [line items] of detailed information about		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJoi	textblockItemType	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	The 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]	IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJoi	lineItemsItemType	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [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	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJoi	tableItemType	Disclosure of detailed information about financial	The table disclosing information related to the financial	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	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4LineIt		Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [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	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4Table		Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	Table disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4.	IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformationAboutFinancialInstruments	textblock	Disclosure of detailed information about financial instruments [text block]	The disclosure of detailed information about financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 31, disclosure: IFRS 7 7, disclosure: IFRS 7 35K
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItemsAbstract		Disclosure of detailed information about		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			hedged items [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItems	textblockItemType	DisclosureOfDetailedInformationAboutHedgedItems [text block]	Explanatory disclosure of detailed information about hedged items. [Refer: Hedged items [member]]	disclosure: IFRS 7 24B
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItemsLineItems	domainItemType	DisclosureOfDetailedInformationAboutHedgedItems [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	DisclosureOfDetailedInformationAboutHedgedItemsTable	tableItemType	DisclosureOfDetailedInformationAboutHedgedItems [table]	Schedule disclosing information related to details of hedged items.	disclosure: IFRS 7 24B
ifrs-full	DisclosureOfDetailedInformationAboutHedges	textblockItemType	DisclosureOfDetailedInformationAboutHedges [text block]	Explanatory disclosure of detailed information about hedges.	disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstrumentsAbstract	abstractItemType	DisclosureOfDetailedInformationAboutHedgingInstruments [abstract]		
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstruments	textblockItemType	DisclosureOfDetailedInformationAboutHedgingInstruments [text block]	Explanatory disclosure of detailed information about hedging instruments.	disclosure: IFRS 7 24A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Hedging instruments [member]]	
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstruments	DisclosureOfDetailedInformationAboutHedgingInstrumentsLineItems	Disclosure of detailed information about hedging instruments [line items]	LineItems 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	DisclosureOfDetailedInformationAboutHedgingInstruments	DisclosureOfDetailedInformationAboutHedgingInstrumentsTable	Disclosure of detailed information about hedging instruments [table]	Table disclosing information related to details of hedging instruments.	Disclosure: IFRS 7 24A
ifrs-full	DisclosureOfDetailedInformationAboutIntangibleAssets	DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory	Disclosure of detailed information about intangible assets [text block]	The disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118
ifrs-full	DisclosureOfDetailedInformationAboutInvestmentProperty	DisclosureOfDetailedInformationAboutInvestmentPropertyExplanatory	Disclosure of detailed information about investment property [text block]	The disclosure of detailed information about investment property. [Refer: Investment property]	disclosure: IAS 40 32A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfDetailedInformationAboutPropertyPlantAndEquipment	textblockItemType	DisclosureOfDetailedInformationAboutPropertyPlantAndEquipment [text block]	The disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]	disclosureExplanatory IAS 16 73
ifrs-full	DisclosureOfDetailedInformationAboutServiceConcessionArrangements	textblockItemType	DisclosureOfDetailedInformationAboutServiceConcessionArrangements [text block]	The disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]	disclosureExplanatory SIC 29 6
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersAbstract	stringItemType	Disclosure of disaggregation of revenue from contracts with customers [abstract]		
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersExplanatory	textblockItemType	Disclosure of disaggregation of revenue from contracts with customers [text block]	The disclosure of the disaggregation of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	disclosureExplanatory IFRS 15 114
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersLineItems	stringItemType	Disclosure of disaggregation of revenue from contracts with 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	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomers	table	Disclosure of disaggregation of revenue from contracts with customers [table]	Schedule disclosing information related to the disaggregation of revenue from contracts with customers.	disclosure: IFRS 15 114
ifrs-full	DisclosureOfDiscontinuedOperations	textblock	Disclosure of discontinued operations [text block]	The disclosure of discontinued operations. [Refer: Discontinued operations [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDividends	textblock	Disclosure of dividends [text block]	The disclosure of 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 10 e
ifrs-full	DisclosureOfEarningsPerShare	textblock	Disclosure of earnings per share [text block]	The entire disclosure for earnings per share.	disclosure: IAS 33 Disclosure
ifrs-full	DisclosureOfEffectOfChangeOfInvestmentEntityStatusOnFinancialStatements	textblock	Disclosure of effect of change of investment	The disclosure of the effect of the change of	disclosure: IFRS 12 9B

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			entity status on financial statements [text block]	investment entity status on the financial statements. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DisclosureOfEffectOfChangesInForeignExchangeRates	TextBlock	Disclosure of effect of changes in foreign exchange rates [text block]	The entire disclosure for the effect of changes in foreign exchange rates.	Explanatory disclosure: IAS 21 Disclosure
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognised	Abstract	Disclosure of effect of insurance contracts initially recognised [abstract]		
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognised	TextBlock	Disclosure of effect of insurance contracts initially recognised [text block]	The disclosure of the effect of insurance contracts initially recognised in the period. [Refer: Insurance contracts [member]]	Explanatory disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognised	LineItems	Disclosure of effect of insurance contracts initially recognised [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	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				axes of the table.	
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognisedTable	Disclosure of effect of insurance contracts initially recognised [table]	Disclosure of effect of insurance contracts initially recognised [table]	Table disclosing information related to the effect of insurance contracts initially recognised in the period.	Disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossAbstract	Disclosure of effect of overlay approach reclassification on profit or loss [abstract]	Disclosure of effect of overlay approach reclassification on profit or loss [abstract]		
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossExplanatory	Disclosure of effect of overlay approach reclassification on profit or loss [text block]	The disclosure of the effect of the overlay approach reclassification on profit or loss.	Disclosure: IFRS 4 39L e – Effective on first application of IFRS 9	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesAbstract	Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]	Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]		
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesExplanatory	Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	The disclosure of the effect of the overlay approach reclassification on profit or loss for associates.	Disclosure: IFRS 4 39M – Effective on first application of IFRS 9	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesLineItems	Disclosure of effect of overlay approach reclassification	Line items to represent concepts included in a table. These		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesTable	table	Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for associates.	IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesAbstract	Disclosure	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]		
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesExplanato	text block	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	The disclosure of the effect of the overlay approach reclassification on profit or loss for joint ventures.	IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesLineItems	line items	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesTable		Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for joint ventures.	disclosure: IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossLineItems		Disclosure of effect of overlay approach reclassification on profit or loss [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	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossTable		Disclosure of effect of overlay approach reclassification on profit or loss [table]	Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss.	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfChangesInParentsOwnershipInterestInSubsidiaryThatDoNotResultInLossO		Disclosure of effects of changes in parent's ownership interest in	The disclosure of a schedule that shows the effects of any changes	disclosure: IFRS 12 18

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding 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	DisclosureOfEmployeeBenefits	textblockItemType	Disclosure of employee benefits [text block]	The entire disclosure for employee benefits.	disclosure: IAS 19 Scope
ifrs-full	DisclosureOfEntitysReportableSegments	textblockItemType	Disclosure of entity's operating segments [text block]	The entire disclosure for operating segments.	disclosure: IFRS 8 Disclosure
ifrs-full	DisclosureOfEventsAfterReportingPeriod	textblockItemType	Disclosure of events after reporting period [text block]	The entire disclosure for events after the reporting period.	disclosure: IAS 10 Disclosure
ifrs-full	DisclosureOfEvidenceSupportingRecognitionOfDeferredTaxAssetDependentOnFutureTaxableProfitsExceedingProfitsArisingFromReversalOfExistingTaxableTemporaryDifferences	textblockItemType	Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	The description of the nature of the evidence supporting the recognition of a deferred tax asset when: (a) the 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	disclosure: IAS 12 82

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DisclosureOfExpensesByNature	text block	Disclosure of expenses by nature [text block]	The disclosure of expenses by nature. [Refer: Expenses, by nature]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfExpensesExplanatory	text block	Disclosure of expenses [text block]	The disclosure of expenses.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfExplorationAndEvaluationAssetsExplanatory	text block	Disclosure of exploration and evaluation assets [text block]	The entire disclosure for exploration and evaluation assets.	disclosure: IFRS 6 Disclosure
ifrs-full	DisclosureOfExtentOfRiskExposureEntityManagesForHedgingRelationshipsDirectlyAffectedByIn	text block	Disclosure of extent of	The disclosure	disclosure: IFRS 7.24H b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfExternalCreditExposures[Abstract]		Disclosure of external credit grades [abstract]		
ifrs-full	DisclosureOfExternalCreditExposures[TextBlock]		Disclosure of external credit grades [text block]	The 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	DisclosureOfExternalCreditExposures[LineItems]		Disclosure of external credit grades [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	DisclosureOfExternalCreditExposures[Table]		Disclosure of external credit grades [table]	Schedule disclosing information related to external credit grades.	example: IFRS 7 IG24 – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ifrs-full	DisclosureOfFactAndExplanationWhyDisclosureOfInformationIsCreateBusinessCombinationIsIm		Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	The 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]; Revenue]	disclosure: IFRS 3 B64 q
ifrs-full	DisclosureOfFairValueMeasurementExplanatory		Disclosure of fair value measurement [text block]	The entire disclosure for fair value measurement.	disclosure: IFRS 13 Disclosure
ifrs-full	DisclosureOfFairValueMeasurementOfAssetsAbstract		Disclosure of fair value measurement of assets [abstract]		
ifrs-full	DisclosureOfFairValueMeasurementOfAssetsExplanatory		Disclosure of fair value measurement of assets [text block]	The disclosure of the fair value measurement of assets.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurementOfAssetsLineItems		Disclosure of fair value	Line items represent	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfFairValueMeasurementOfAssetsTable		Disclosure of fair value measurement of assets [table]	Schedule disclosing information related to the fair value measurement of assets.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurementOfEquityAbstract		Disclosure of fair value measurement of equity [abstract]		
ifrs-full	DisclosureOfFairValueMeasurementOfEquityExplanatory		Disclosure of fair value measurement of equity [text block]	Explanatory disclosure of the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurementOfEquityLineItems		Disclosure of fair value measurement of equity [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.	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfFairValueMeasurementOfEquityTable	table	Disclosure of fair value measurement of equity [table]	Schedule disclosing information related to the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurementOfLiabilitiesAbstract	abstract	Disclosure of fair value measurement of liabilities [abstract]		
ifrs-full	DisclosureOfFairValueMeasurementOfLiabilitiesTextBlock	textBlock	Disclosure of fair value measurement of liabilities [text block]	The explanatory disclosure of the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurementOfLiabilitiesLineItems	lineItems	Disclosure of fair value measurement of 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	DisclosureOfFairValueMeasurementOfLiabilitiesTable	table	Disclosure of fair value measurement of liabilities [table]	Schedule disclosing information related to the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueOfEachInvestmentInEquityInstrumentsDesignatedAsMeasuredAtFairValue	textBlock	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive	The disclosure of the fair value of investments in equity instruments that the entity has	disclosure: IFRS 7 11A c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfFairValueOfFinancialAssetsAndFinancialLiabilitiesExplanatory		Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	disclosure of 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	IFRS 7 30 – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				cannot be measured reliably.	
ifrs-full	DisclosureOfFairValueOfFinancialInstruments	textblock	Disclosure of fair value of financial instruments [text block]	Explanatory disclosure of the fair value of financial instruments. [Refer: Financial instruments, class [member]; At fair value [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThro		Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]		
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThro		Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	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	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThro		Disclosure of fair value of investments in equity instruments designated at fair value through other	Information disclosing information related to the fair value of investments in equity instruments	IFRS 7 11A c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			comprehensive income [table]	designated at fair value through other comprehensive income.	
ifrs-full	DisclosureOfFairValueOfPlanAssets[Abstract]	DisclosureOfFairValueOfPlanAssetsAbstract	Disclosure of fair value of plan assets [abstract]		
ifrs-full	DisclosureOfFairValueOfPlanAssets[TextBlock]	DisclosureOfFairValueOfPlanAssetsExplanatory	Disclosure of fair value of plan assets [text block]	The disclosure of the fair value of defined benefit plan assets. [Refer: Plan assets [member]; Defined benefit plans [member]]	disclosure: IAS 19 142
ifrs-full	DisclosureOfFairValueOfPlanAssets[LineItems]	DisclosureOfFairValueOfPlanAssetsLineItems	Disclosure of 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	DisclosureOfFairValueOfPlanAssets[Table]	DisclosureOfFairValueOfPlanAssetsTable	Disclosure 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	DisclosureOfFairValuesOfItemsUsedAsDeemedCost[Abstract]	DisclosureOfFairValuesOfItemsUsedAsDeemedCostAbstract	Disclosure of fair values of items used as deemed cost [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	TextBlock	DisclosureOfFairValuesOfItemsUsedAsDeemedCostExplanatory	TextBlock	disclosure: IFRS 1 30
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCostLineItems		DisclosureOfFairValuesOfItemsUsedAsDeemedCostLineItems	DisclosureOfFairValuesOfItemsUsedAsDeemedCostLineItems	
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCostTable		DisclosureOfFairValuesOfItemsUsedAsDeemedCostTable	DisclosureOfFairValuesOfItemsUsedAsDeemedCostTable	disclosure: IFRS 1 30

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in the entity's first IFRS financial statements.	
ifrs-full	DisclosureOfFeeAndCommissionIncomeExpense[Abstract]	textblock	Disclosure of fee and commission income (expense) [text block]	The disclosure of fee and commission income (expense). [Refer: Fee and commission income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinanceCostExplanatory	textblock	Disclosure of finance cost [text block]	The disclosure of finance cost. [Refer: Finance costs]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinanceIncomeCostExplanatory	textblock	Disclosure of finance income (cost) [text block]	The disclosure of finance income (cost). [Refer: Finance income (cost)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinanceIncomeExplanatory	textblock	Disclosure of finance income [text block]	The disclosure of finance income. [Refer: Finance income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialAssetsAbstract		Disclosure of financial assets [abstract]		
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegati		Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			compensation [abstract]		
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationTextBlock	textblockitemtype	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	The disclosure of designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationLineItems	lineitemstype	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [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	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationTable	tabletype	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	Schedule disclosing information related to designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9Abstract	stringitemtype	Disclosure of financial assets at date of initial application		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of IFRS 9 [abstract]		
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplication	textblockItemType	**Disclosure of financial assets at date of initial application of IFRS 9 [text block]**	The disclosure of financial assets at the date of initial application of IFRS 9.	S9Explanatory IFRS 7 42I
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationLineItems	stringItemType	**Disclosure of financial assets at date of initial application of IFRS 9 [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.	S9LineItems
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationTable	tableItemType	**Disclosure of financial assets at date of initial application of IFRS 9 [table]**	Set of disclosures disclosing information related to financial assets at the date of initial application of IFRS 9.	S9Table: IFRS 7 42I
ifrs-full	DisclosureOfFinancialAssetsExplanatory	textblockItemType	**Disclosure of financial assets [text block]**	The disclosure of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialAssetsHeldForTradingExplanatory	textblockItemType	**Disclosure of financial assets held for trading [text block]**	The disclosure of financial assets classified as held for trading. [Refer:	common practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	DisclosureOfFinancialAssetsLineItems		Disclosure 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	DisclosureOfFinancialAssetsTable		Disclosure of financial assets [table]	Schedule disclosing information related to financial assets.	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpaired		Disclosure of financial assets that are either past due or impaired [abstract]		Abstract
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpaired	textblock	Disclosure of financial assets that are either past due or impaired [text block]	Disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]	Explanatory IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpaired	LineItems	Disclosure of financial assets that are either past due or impaired [line items]	Line items represent concepts included in a table. These concepts are used to disclose	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpaired[table]	table	Disclosure of financial assets that are either past due or impaired [table]	Set of disclosing information related to financial assets that are either past due or impaired.	Disclosure: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsApplied[abstract]	abstract	Disclosure of financial assets to which overlay approach is applied [abstract]		
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsApplied[text block]	text block	Disclosure of financial assets to which overlay approach is applied [text block]	Textual disclosure of financial assets to which the overlay approach is applied.	Disclosure: IFRS 4 39L b – Effective on first application of IFRS 9
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociates[abstract]	abstract	Disclosure of financial assets to which overlay approach is applied for associates [abstract]		
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociates[text block]	text block	Disclosure of financial assets to which overlay approach is applied for associates [text block]	Textual disclosure of financial assets to which the overlay approach is applied for associates.	Disclosure: IFRS 4 39M – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesLineItems		Disclosure of financial assets to which overlay approach is applied for associates [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	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesTable	table	Disclosure of financial assets to which overlay approach is applied for associates [table]	Schedule disclosing information related to the financial assets to which the overlay approach is applied for associates.	disclosure IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesAbstract		Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]		
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesExplanatory	text block	Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	The disclosure of financial assets to which the overlay approach is applied for joint ventures.	disclosure IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesLineItems		Disclosure of financial assets to which overlay	Line items represent concepts included in a	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			approach is applied for joint ventures [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	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVentures	table	Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	A set of disclosures disclosing information related to the financial assets to which the overlay approach is applied for joint ventures.	disclosure: IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedLineItems	lineItems	Disclosure of financial assets to which overlay approach is applied [line items]	A line item represents 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	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedTable	table	Disclosure of financial assets to which overlay approach is applied [table]	A set of disclosures disclosing information related to the financial assets to which the overlay	disclosure: IFRS 4 39L b – Effective on first application of IFRS 9

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				approach is applied.	
ifrs-full	DisclosureOfFinancialAssetsTransferredThatAreNotDerecognisedInTheirEntiretyExplanatory		Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	PeriodWhichDoNotQualifyForDerecognitionAbstr	
ifrs-full	DisclosureOfFinancialAssetsTransferredThatAreNotDerecognisedInTheirEntiretyExplanatory	textblockItem	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	PeriodWhichDoNotQualifyForDerecognitionExpla disclosure of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]]	IFRS 7 42D
ifrs-full	DisclosureOfFinancialAssetsTransferredThatAreNotDerecognisedInTheirEntiretyExplanatory	lineItems	Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	PeriodWhichDoNotQualifyForDerecognitionLineI 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	DisclosureOfFinancialAssetsTransferredThatAreNotDerecognisedInTheirEntiretyExplanatory	table	Disclosure of transferred financial assets that are not	PeriodWhichDoNotQualifyForDerecognitionTable disclosing information related to transferred	IFRS 7 42D

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			derecognised in their entirety [table]	financial assets that are not derecognised in their entirety.	
ifrs-full	DisclosureOfFinancialInstruments	Abstract	Disclosure of detailed information about financial instruments [abstract]		
ifrs-full	DisclosureOfFinancialInstruments	TextBlock	DisclosureOfFairValueThroughProfitOrLoss [text block]	Explanatory disclosure of financial instruments measured at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	Explanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialInstruments	DisclosureOfInterestRateAbstract	Disclosure of financial instruments by type of interest rate [abstract]		
ifrs-full	DisclosureOfFinancialInstruments	TextBlock	DisclosureOfInterestRate [text block]	Explanatory disclosure of financial instruments by type of interest rate. [Refer: Financial instruments, class [member]]	Common practice: IFRS 7 39
ifrs-full	DisclosureOfFinancialInstruments	DisclosureOfInterestRateLineItems	Disclosure of financial instruments by type of	Line items represent concepts included in a table. These	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			interest rate [line items]	concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialInstrumentsTable	DisclosureOfTypeOfInterestRateExplanatory	Disclosure of financial instruments by type of interest rate [table]	Set of disclosing information related to financial instruments, by type of interest rate.	common practice: IFRS 7 39
ifrs-full	DisclosureOfFinancialInstrumentsTable	DisclosureOfDesignatedAtFairValueThroughProfitOrLossExplanatory	Disclosure of financial instruments designated at fair value through profit or loss [text block]	The disclosure of financial instruments designated at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialInstrumentsTable	DisclosureExplanatory	Disclosure of financial instruments [text block]	The entire disclosure for financial instruments.	disclosure: IFRS 7 Scope
ifrs-full	DisclosureOfFinancialInstrumentsTable	DisclosureHeldForTradingExplanatory	Disclosure of financial instruments held for trading [text block]	The disclosure of financial instruments classified as held for trading. [Refer: Financial instruments,	common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				class [member]]	
ifrs-full	DisclosureOfFinancialInstrumentsLineItems	DisclosureOfFinancialInstrumentsLineItems	Disclosure of detailed information about financial instruments [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	DisclosureOfFinancialInstrumentsTable	DisclosureOfFinancialInstrumentsTable	Disclosure of detailed information about financial instruments [table]	Schedule disclosing information related to details of financial instruments.	disclosure: IFRS 7 31, disclosure: IFRS 7 7, disclosure: IFRS 7 35K
ifrs-full	DisclosureOfFinancialLiabilitiesAbstract	DisclosureOfFinancialLiabilitiesAbstract	Disclosure of financial liabilities [abstract]		
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationAbstract	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]		
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationTextBlock	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative	The disclosure of designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment	disclosure: IFRS 9 7.2.34

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			compensation [text block]	features with negative compensation.	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe		Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [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	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe	[table]	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	Schedules disclosing information related to designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9Abstract		Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]		
ifrs-full	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9Explanatory	[text block]	Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	The disclosure of financial liabilities at the date of initial application of IFRS 9.	IFRS 7 42I

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfFinancialLiabilities	DateOfInitialApplicationIFRS9LineItems	Date of initial application of financial liabilities at date of initial application of IFRS 9 [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	DisclosureOfFinancialLiabilities	DateOfInitialApplicationIFRS9Table	Date of initial application of financial liabilities at date of initial application of IFRS 9 [table]	A table disclosing information related to financial liabilities at the date of initial application of IFRS 9.	IFRS 7 42I
ifrs-full	DisclosureOfFinancialLiabilities	TextBlock	Disclosure of financial liabilities [text block]	The disclosure of financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialLiabilities	TextBlock	Disclosure of financial liabilities held for trading [text block]	Explanatory disclosure of financial liabilities classified as held for trading. [Refer: Financial liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialLiabilities	LineItems	Disclosure of financial liabilities [line items]	Line items represent concepts included in a table. These concepts	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialLiabilitiesTable	DisclosureOfFinancialLiabilitiesTable	Disclosure of financial liabilities [table]	Schedule disclosing information related to financial liabilities.	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialRiskManagementExplanatory	DisclosureOfFinancialRiskManagementExplanatory	Disclosure of financial risk management [text block]	The disclosure of the entity's financial risk management practices and policies.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFirstTimeAdoptionExplanatory	DisclosureOfFirstTimeAdoptionExplanatory	Disclosure of first-time adoption [text block]	The entire disclosure for the entity's first-time adoption of International Financial Reporting Standards.	disclosure: IFRS 1 Presentation and Disclosure
ifrs-full	DisclosureOfFormsOfFundingOfStructuredEntityAndTheirWeightedAverageLifeExplanatory	DisclosureOfFormsOfFundingOfStructuredEntityAndTheirWeightedAverageLifeExplanatory	Disclosure of forms of funding of structured entity and their weighted-average life [text block]	The disclosure of the forms of funding (for example, commercial paper or medium-term notes) of structured entities and their weighted-average life.	IFRS 12 B26 g
ifrs-full	DisclosureOfGeneralAndAdministrativeExpenseExplanatory	DisclosureOfGeneralAndAdministrativeExpenseExplanatory	Disclosure of general and administrative	The explanatory disclosure of general and	common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			expense [text block]	administrative expenses. [Refer: Administrative expenses]	
ifrs-full	DisclosureOfGeneralHedgeAccounting	textblock	DisclosureOfGeneralHedgeAccountingExplanatory	The entire disclosure for general hedge accounting.	disclosure: IFRS 7 Hedge accounting
ifrs-full	DisclosureOfGeneralInformationAboutFinancialStatements	textblock	DisclosureOfGeneralInformationAboutFinancialStatementsExplanatory	The disclosure for general information about financial statements.	disclosure: IAS 1 51
ifrs-full	DisclosureOfGeographicalAreas	abstract	Disclosure of geographical areas [abstract]		
ifrs-full	DisclosureOfGeographicalAreas	textblock	Disclosure of geographical areas [text block]	The disclosure of geographical information.	disclosure: IFRS 8 33
ifrs-full	DisclosureOfGeographicalAreas	lineitems	Disclosure of 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	DisclosureOfGeographicalAreas	table	Disclosure of geographical areas [table]	Schedule disclosing information related to geographical areas.	disclosure: IFRS 8 33

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfGoingConcern	textBlockGoingConcernExplanatory	Disclosure of going concern [text block]	The disclosure of the entity's ability to continue as a going concern.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfGoodwill	textBlockGoodwillExplanatory	Disclosure of goodwill [text block]	The disclosure of goodwill. [Refer: Goodwill]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfGoodwillNotAllocatedToCashgeneratingUnit	textBlockExplanatoryTextOfGoodwillNotAllocatedToCashgeneratingUnit	Explanation of goodwill not allocated to cash-generating unit	The explanation of the reasons why a portion of the goodwill acquired in a business combination 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	DisclosureOfGovernmentGrants	textblockGrantsExplanatory	Disclosure of government grants [text block]	The entire disclosure for government grants.	disclosure: IAS 20 Disclosure
ifrs-full	DisclosureOfHedgeAccounting	Abstract	Disclosure of detailed information about hedges [abstract]		
ifrs-full	DisclosureOfHedgeAccounting	textblockHedgeAccountingExplanatory	Disclosure of hedge accounting [text block]	The disclosure of hedge accounting.	disclosure: IFRS 7 22 – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfHedgeAccounting	DisclosureOfHedgeAccountingLineItems	Disclosure of detailed information about hedges [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	DisclosureOfHedgeAccounting	DisclosureOfHedgeAccountingTable	Disclosure 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	DisclosureOfInterestsInOtherEntities	DisclosureOfAggregationOfInterestsInSimilarEntitiesTextBlock	Disclosure of how entity aggregated interests in similar entities [text block]	The disclosure of how the entity aggregated its interests in similar entities.	disclosure: IFRS 12 B3
ifrs-full	DisclosureOfHyperinflationaryReporting	DisclosureOfHyperinflationaryReportingTextBlock	Disclosure of hyperinflationary reporting [text block]	The entire disclosure for financial reporting in hyperinflationary economies.	disclosure: IAS 29 Disclosures
ifrs-full	DisclosureOfImpairmentLossAndReversalOfImpairmentLoss	DisclosureOfImpairmentLossAndReversalOfImpairmentLossAbstract	Disclosure of impairment loss and reversal of impairment loss [abstract]		
ifrs-full	DisclosureOfImpairmentLossAndReversalOfImpairmentLoss	DisclosureOfImpairmentLossAndReversalOfImpairmentLossTextBlock	Disclosure of impairment loss and reversal of impairment loss [text block]	The disclosure of impairment loss and the reversal of impairment loss. [Refer:	disclosure: IAS 36 126

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Impairment loss; Reversal of impairment loss]	
ifrs-full	DisclosureOfImpairmentLossAndReversalOfImpairmentLoss	DisclosureOfImpairmentLossAndReversalOfImpairmentLossLineItems	Disclosure of impairment loss and reversal of impairment loss [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	DisclosureOfImpairmentLossAndReversalOfImpairmentLoss	DisclosureOfImpairmentLossAndReversalOfImpairmentLossTable	Disclosure of impairment loss and reversal of impairment loss [table]	Schedule disclosing information related to impairment loss and the reversal of impairment loss.	IAS 36 126
ifrs-full	DisclosureOfImpairmentLossRecognisedOrReversed	DisclosureOfImpairmentLossRecognisedOrReversedAbstract	Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]		
ifrs-full	DisclosureOfImpairmentLossRecognisedOrReversed	DisclosureOfImpairmentLossRecognisedOrReversedLineItems	Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				defined in one or many axes of the table.	
ifrs-full	DisclosureOfImpairmentLossRecognisedOrReversed	table	Disclosure of impairment loss recognised or reversed for cash-generating unit [table]	The table disclosing information related to impairment loss recognised or reversed for a cash-generating unit.	disclosure: IAS 36 130 d ii
ifrs-full	DisclosureOfImpairmentOfAssets	textblock	Disclosure of impairment of assets [text block]	The entire disclosure for the impairment of assets.	disclosure: IAS 36 Disclosure
ifrs-full	DisclosureOfIncomeTax	textblock	Disclosure of income tax [text block]	The entire disclosure for income taxes.	disclosure: IAS 12 Disclosure
ifrs-full	DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceived	textblock	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	The disclosure of 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 other equity instruments (ie other than share options).	disclosureReceivedOtherEquityInstrumen IFRS 2 47 b
ifrs-full	DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceived	textblock	Disclosure of indirect measurement	The disclosure of information	disclosureReceivedSharebasedPaymentA IFRS 2 47 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedShareOptionsGranted	textblockItemType	DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedShareOptionsGranted [text block]	The disclosure of 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.	disclosureRequirement IFRS 2 47 a
ifrs-full	DisclosureOfInformationAboutActivitiesSubjectToRateRegulationAbstract	Activities Subject To Rate Regulation	Disclosure of information about activities subject to rate regulation [abstract]		
ifrs-full	DisclosureOfInformationAboutActivitiesSubjectToRateRegulationExplanatory	textblockItemType	Disclosure of information	The disclosure of	disclosureExplanatory IFRS 14

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfInformationAboutActivitiesSubjectToRateRegulationLineItems	DisclosureOfInformationAboutActivitiesSubjectToRateRegulationLineItems	Disclosure of information about activities subject to rate regulation [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	DisclosureOfInformationAboutActivitiesSubjectToRateRegulationTable	DisclosureOfInformationAboutActivitiesSubjectToRateRegulationTable	Disclosure of information about activities subject to rate regulation [table]	Table disclosing information related to activities subject to rate regulation.	Disclosure: IFRS 14 Explanation of activities subject to rate regulation
ifrs-full	DisclosureOfInformationAboutAgriculturalProduceAbstract	DisclosureOfInformationAboutAgriculturalProduceAbstract	Disclosure of information about agricultural		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			produce [abstract]		
ifrs-full	DisclosureOfInformationAboutAgriculturalProduce	TextBlock	Disclosure of information about agricultural produce [text block]	The Explanatory disclosure of information about agricultural produce. Agricultural produce is the harvested produce of the entity's biological assets. [Refer: Biological assets]	disclosure: IAS 41 46 b ii
ifrs-full	DisclosureOfInformationAboutAgriculturalProduce	LineItems	Disclosure of information about agricultural produce [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	DisclosureOfInformationAboutAgriculturalProduce	Table	Disclosure of information about agricultural produce [table]	Set of tables disclosing information related to agricultural produce.	disclosure: IAS 41 46 b ii
ifrs-full	DisclosureOfInformationAboutAgriculturalProduce	AmountsRecognisedInRelationToRegulatoryDeferralAccountBalan	Disclosure of amounts recognised in relation to regulatory deferral account		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			balances [abstract]		
ifrs-full	DisclosureOfInformationAboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalances	textblock	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	Disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfInformationAboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalances	lineitems	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [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	DisclosureOfInformationAboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalances	table	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	Disclosure disclosing information related to amounts recognised in relation to regulatory deferral account balances.	IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResult		Disclosure of information about amounts		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			that affected statement of comprehensive income as result of hedge accounting [abstract]		
ifrs-full	DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResult	textblockItemType	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	The disclosure of information about amounts that affected the statement of comprehensive income as a result of hedge accounting.	IFRS 7 24C
ifrs-full	DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResult	domainItemType	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	Domain to 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	DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResult	tableItemType	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	Table disclosing information related to amounts that affected the statement of comprehensive income as a result of hedge accounting.	IFRS 7 24C
ifrs-full	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesAbstract		Disclosure of information		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			about consolidated structured entities [abstract]		
ifrs-full	DisclosureOfInformationAboutConsolidatedStructuredEntities	TextBlock	Disclosure of information about consolidated structured entities [text block]	The disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]	Explanatory IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	DisclosureOfInformationAboutConsolidatedStructuredEntities	LineItems	Disclosure of information about consolidated structured entities [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.	LineItems
ifrs-full	DisclosureOfInformationAboutConsolidatedStructuredEntities	Table	Disclosure of information about consolidated structured entities [table]	Disclosure of disclosing information related to consolidated structured entities.	Table Disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfit		Disclosure of information about credit exposures designated as measured		

			at fair value through profit or loss [abstract]		
ifrs-full	DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfit	textblockItemType	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	The disclosure of information about credit exposures designated as measured at fair value through profit or loss.	IFRS 7 24G
ifrs-full	DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfit	lineItemsItemType	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [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	DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfit	tableItemType	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	The disclosing information related to credit exposures designated as measured at fair value through profit or loss.	IFRS 7 24G
ifrs-full	DisclosureOfInformationAboutCreditRiskThatArisesFromContractsWithinScopeOfIFRS17Abstra	abstractItemType	Disclosure of information about credit risk that arises from contracts within scope		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of IFRS 17 [abstract]		
ifrs-full	DisclosureOfInformationAboutCreditRiskThatArisesFromContractsWithinScopeOfIFRS17Explan	textblockAbout	Disclosure that is 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.	tractsWithin IFRS 17 131 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAboutCreditRiskThatArisesFromContractsWithinScopeOfIFRS17LineIte		Disclosure that is information about credit risk that arises from contracts within scope of IFRS 17 [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	DisclosureOfInformationAboutCreditRiskThatArisesFromContractsWithinScopeOfIFRS17Table	lineItemsAbout	Disclosure that is 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.	tractsWithin IFRS 17 131 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAboutDefinedBenefitPlansAbstract		Disclosure of information about defined benefit plans [abstract]		
ifrs-full	DisclosureOfInformationAboutEmployeesExplan	textblockAbout	Disclosure of information about employees [text block]	Explanatory disclosure of information about employees.	common practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfInformationAboutHedgingRelationshipsDirectlyAffectedByUncertaintyArisin	textblock	Disclosure of information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark reform [text block]	The 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	DisclosureOfInformationAboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossA		Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]		
ifrs-full	DisclosureOfInformationAboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossE	textblock	Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]	The disclosure of information about the expected recognition of the contractual service margin in profit or loss. [Refer: Contractual service margin [member]]	IFRS 17 109 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossL	linkmember	Disclosure of information about expected recognition of contractual service margin in	Line items represent concepts included in a table. These concepts are used to disclose reportable	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			profit or loss [line items]	information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformationAboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossTable	Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	Disclosure of information related to the expected recognition of the contractual service margin in profit or loss.	IFRS 17 109 – Effective 2021-01-01	
ifrs-full	DisclosureOfInterestsInStructuredEntitiesExplanatory	Disclosure of interests in structured entity [text block]	The 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.	Mandatory disclosure: IFRS 12 26	
ifrs-full	DisclosureOfKeyManagementPersonnelExplanatory	Key management personnel [text block]	Disclosure of information about key management personnel. [Refer: Key management personnel	Common practice: IAS 1 10 e	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of entity or parent [member]]	
ifrs-full	DisclosureOfInformationAboutLiquidityArrangementsGuaranteesOrOtherCommitmentsWithThird	textblock	DisclosureOfInformationAboutLiquidityArrangementsGuaranteesOrOtherCommitmentsWithThirdPartiesThatMayAffectFairValueOrRiskOfInterestsInStructuredEntities [text block]	The disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect the fair value or risk of the entity's interests in structured entities. [Refer: Guarantees [member]]	ExemptionExplanatory IFRS 12 B26 e
ifrs-full	DisclosureOfInformationAboutMaturityProfileOfDefinedBenefitObligation	textblock	DisclosureOfInformationAboutMaturityProfileOfDefinedBenefitObligation [text block]	The disclosure of information about the maturity profile of a defined benefit 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	ExemptionExplanatory IAS 19 147 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the benefit payments. [Refer: Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForAllocatingTransactionPric	textblock	Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	The disclosure of information about the methods, inputs and assumptions used for allocating the transaction price in contracts with customers.	IFRS 15 126 c
ifrs-full	DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForAssessingWhetherEstimat	textblock	Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	The disclosure of information about the methods, inputs and assumptions used for assessing whether an estimate of variable consideration is constrained.	IFRS 15 126 b
ifrs-full	DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForDeterminingTransactionPr	textblock	Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	The disclosure of information about the methods, inputs and assumptions used for determining the transaction price in contracts with customers.	IFRS 15 126 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForMeasuringObligationsFor	textblockItemType	Disclosure of 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
ifrs-full	DisclosureOfInformationAboutOverlayApproachForAssociatesAbstract	abstractItemType	Disclosure of information about overlay approach for associates [abstract]		
ifrs-full	DisclosureOfInformationAboutOverlayApproachForAssociates	textblockItemType	Disclosure of information about overlay approach for associates [text block]	Disclosure of information about the overlay approach for associates.	Explanatory IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAboutOverlayApproachForAssociatesLineItems	lineItemsItemType	Disclosure of information about overlay approach for associates [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	DisclosureOfInformationAboutOverlayApproachForAssociatesTable	tableItemType	Disclosure of information about overlay approach for	Table disclosing information related to	Disclosure: IFRS 4 39M – Effective on first

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			associates [table]	the overlay approach for associates.	application of IFRS 9
ifrs-full	DisclosureOfInformationAboutDisclosureOfInformationAboutOverlayApproachForJointVenturesAbstract		Disclosure of information about overlay approach for joint ventures [abstract]		
ifrs-full	DisclosureOfInformationAboutDisclosureOfInformationAboutOverlayApproachForJointVenturesExplanatory	text block	Disclosure of information about overlay approach for joint ventures [text block]	Explanatory disclosure of information about the overlay approach for joint ventures.	IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAboutDisclosureOfInformationAboutOverlayApproachForJointVenturesLineItems		Disclosure of information about overlay approach for joint ventures [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	DisclosureOfInformationAboutDisclosureOfInformationAboutOverlayApproachForJointVenturesTable	table	Disclosure of information about overlay approach for joint ventures [table]	Table disclosing information related to the overlay approach for joint ventures.	IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociatesAbstract		Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociates	textblockItemType	Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	The disclosure information about the temporary exemption from IFRS 9 for associates.	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociatesExplanatory IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociatesLineItems	lineItemsItemType	Disclosure of information about temporary exemption from IFRS 9 for associates [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	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociatesTable	tableItemType	Disclosure of information about temporary exemption from IFRS 9 for associates [table]	Schedule disclosing information related to the temporary exemption from IFRS 9 for associates.	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociatesTable IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForJointVenturesAbstract	abstractItemType	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]		
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForJointVenturesExplanatory	textblockItemType	Disclosure of information about temporary exemption from IFRS 9 for joint	The disclosure of information about the temporary exemption from IFRS	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForJointVenturesExplanatory IFRS 4 39J – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			ventures [text block]	9 for joint ventures.	
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionsFromIFRS9ForJointVenturesLineItems		Disclosure of information about temporary exemption from IFRS 9 for joint ventures [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	DisclosureOfInformationAboutTemporaryExemptionsFromIFRS9ForJointVenturesTable		Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	Set of disclosure disclosing information related to the temporary exemption from IFRS 9 for joint ventures.	IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFu		Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]		
ifrs-full	DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFu	text block	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	The disclosure of information about the terms and conditions of hedging instruments and how they affect future cash flows. [Refer:	IFRS 7 23A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Hedging instruments [member]]	
ifrs-full	DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFu		Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [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	DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFu	[table]	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	Schedule disclosing information related to the terms and conditions of hedging instruments and how they affect future cash flows.	IFRS 7 23A
ifrs-full	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityAb		Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]		
ifrs-full	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityEx	[text block]	Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	Disclosure of information about unconsolidated structured entities controlled by an investment entity. [Refer:	IFRS 12 19F

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]	
ifrs-full	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityLi	LineItems	Disclosure of unconsolidated structured entities controlled by investment entity [line items]	Set of items that 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	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityTa	table	Disclosure of unconsolidated structured entities controlled by investment entity [table]	Schedule disclosing information related to unconsolidated structured entities controlled by the investment entity.	IFRS 12 19F
ifrs-full	DisclosureOfInformationAboutUnconsolidatedSubsidiariesAbstract		Disclosure of unconsolidated subsidiaries [abstract]		
ifrs-full	DisclosureOfInformationAboutUnconsolidatedSubsidiariesExplanatory	textblock	Disclosure of unconsolidated subsidiaries [text block]	The disclosure of information about unconsolidated subsidiaries. [Refer:	IFRS 12 19B

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Subsidiaries [member]]	
ifrs-full	DisclosureOfInformationAboutUnconsolidatedSubsidiaries	Disclosure of information about unconsolidated subsidiaries [line items]	Subsidiaries LineItems	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	DisclosureOfInformationAboutUnconsolidatedSubsidiaries[abstract]	Disclosure of information about unconsolidated subsidiaries [table]	SubsidiariesTable	disclosing information related to unconsolidated subsidiaries.	disclosure: IFRS 12 19B
ifrs-full	DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAs	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]			
ifrs-full	DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAs[textblock]	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	ImpairmentLossRecognisedOrReversedForIndividualAs	disclosure of information for an individual asset, including goodwill, or a cash-generating unit, for which an impairment loss has been recognised	disclosure: IAS 36 130

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or reversed. [Refer: Goodwill; Impairment loss; Reversal of impairment loss; Cash-generating units [member]]	
ifrs-full	DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAs		DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAs [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	DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAs	[table]	DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAs [table]	Schedule 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	DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoo		DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoo [abstract]		
ifrs-full	DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoo	[text block]	DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoo [text block]	The disclosure of information for cash-generating	IAS 36 134

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

			units [text block]	generating units. [Refer: Cash-generating units [member]]	
ifrs-full	DisclosureOfInformationForIndividualAssetOrCashgenerating		Disclosure of information for cash-generating units [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.	UnitWithSignificantAmountOfGoo
ifrs-full	DisclosureOfInformationForIndividualAssetOrCashgenerating	table	Disclosure of information for cash-generating units [table]	Cash-generating units disclosing information related to cash-generating units.	UnitWithSignificantAmountOfGoo IAS 36 134
ifrs-full	DisclosureOfInformationSufficientToPermitReconciliation	text block	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	The 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.	ClassesDeterminedForFairValueMea IFRS 13 94
ifrs-full	DisclosureOfInformationSufficientToPermitReconciliation	text block	Disclosure of information sufficient to permit reconciliation	The disclosure of information sufficient to permit the	ClassesDeterminedForFairValueMea IFRS 13 94

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of classes 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	DisclosureOfInformationSufficientToPermitReconciliationOfClassesDetermined	textblock	DisclosureOfInformationSufficientToPermitReconciliationOfClassesDetermined [text block]	The 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	DisclosureOfInformationThatEnablesUsersOfFinancialStatementsToEvaluateChangesInLiabilities	textblock	DisclosureOfInformationThatEnablesUsersOfFinancialStatementsToEvaluateChangesInLiabilities [text block]	The 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				financing activities]	
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsAbstract		DisclosureOfInitialApplicationOfStandardsOrInterpretationsAbstract	[abstract] Disclosure of initial application of standards or interpretations [abstract]	
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsLineItems		DisclosureOfInitialApplicationOfStandardsOrInterpretationsLineItems	[line items] Disclosure of initial application of standards or interpretations [line items]	[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	DisclosureOfInitialApplicationOfStandardsOrInterpretationsTable		DisclosureOfInitialApplicationOfStandardsOrInterpretationsTable	[table] Disclosure of initial application of standards or interpretations [table]	[table] Schedule disclosing information related to the initial application of standards or interpretations.
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Abstract		DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Abstract	[abstract] Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17TextBlock		DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17TextBlock	[text block] Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	[text block] The disclosure of the inputs to the methods used to measure contracts within the	Explanatory IFRS 17 117 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				scope of IFRS 17.	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContracts	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17LineItems	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [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	DisclosureOfInputsToMethodsUsedToMeasureContracts	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Table	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	Schedule disclosing information related to the inputs to the methods used to measure contracts within the scope of IFRS 17.	IFRS 17 117 a – Effective 2021-01-01
ifrs-full	DisclosureOfInstrumentsWithPotentialFutureDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShareTextBlock	DescriptionOfInstrumentsWithPotentialFutureDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShare [text block]	Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	The description of instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are	IAS 33 70 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				antidilutive for the period(s) presented.	
ifrs-full	DisclosureOfInsuranceContracts[abstract]	textblock	Disclosure 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	DisclosureOfInsurancePremiumRevenue[abstract]	textblock	Disclosure of insurance premium revenue [text block]	The disclosure of insurance premium revenue. [Refer: Revenue]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInsuranceRisk[abstract]	textblock	Disclosure of insurance risk [text block]	The disclosure of risk, other than financial risk, transferred from the holder of an insurance contract to the issuer.	disclosure: IFRS 4 39 c – Expiry date 2021-01-01
ifrs-full	DisclosureOfIntangibleAssetsAndGoodwill[abstract]		Disclosure of detailed information about intangible assets [abstract]		
ifrs-full	DisclosureOfIntangibleAssetsAndGoodwill[abstract]	textblock	Disclosure of intangible assets and goodwill [text block]	The disclosure of intangible assets and goodwill. [Refer: Intangible assets and goodwill]	common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfIntangibleAssetsExplanatory	textblock	Disclosure of intangible assets [text block]	The entire disclosure for intangible assets.	disclosure: IAS 38 Disclosure
ifrs-full	DisclosureOfIntangibleAssetsLineItems		Disclosure 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	DisclosureOfIntangibleAssetsMaterialToEntityAbstract		Disclosure of intangible assets material to entity [abstract]	Abstract	
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityExplanatory	textblock	Disclosure of intangible assets material to entity [text block]	Explanatory disclosure of intangible assets that are material to the entity. [Refer: Intangible assets material to entity]	disclosure: IAS 38 122 b
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityLineItems		Disclosure of intangible assets material to entity [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityTable	Disclosure of intangible assets material to entity [table]	Table	Schedule disclosing information related to intangible assets that are material to the entity.	disclosure: IAS 38 122 b
ifrs-full	DisclosureOfIntangibleAssetsTable	Disclosure of detailed information about intangible assets [table]	Table	Schedule disclosing information related to details of intangible assets.	disclosure: IAS 38 118
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeAbstract	Disclosure of intangible assets with indefinite useful life [abstract]	Abstract		
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeExplanatory	Disclosure of intangible assets with indefinite useful life [text block]	TextBlock	The disclosure of intangible assets with an indefinite useful life. [Refer: Intangible assets with indefinite useful life]	disclosure: IAS 38 122 a
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeLineItems	Disclosure of intangible assets with indefinite useful life [line items]	LineItems	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLife[Table]	IntangibleAssetsWithIndefiniteUsefulLife[Table]	Disclosure of intangible assets with indefinite useful life [table]	Set of disclosures disclosing information related to intangible assets with an indefinite useful life.	disclosure: IAS 38 122 a
ifrs-full	DisclosureOfInterestExpense[TextBlock]	InterestExpenseExplanatory	Disclosure of interest expense [text block]	The disclosure of interest expense. [Refer: Interest expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInterestIncomeExpense[TextBlock]	InterestIncomeExpenseExplanatory	Disclosure of interest income (expense) [text block]	The disclosure of interest income and expense. [Refer: Interest income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInterestIncome[TextBlock]	InterestIncomeExplanatory	Disclosure of interest income [text block]	The disclosure of interest income. [Refer: Interest income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInterestInFunds[TextBlock]	InterestInFundsExplanatory	Disclosure of interest in funds [text block]	The entire disclosure for the entity's interest in decommissioning, restoration and environmental rehabilitation funds.	disclosure: IFRIC 5 Consensus
ifrs-full	DisclosureOfInterestsInAssociates[TextBlock]	InterestsInAssociatesExplanatory	Disclosure of interests in associates [text block]	The disclosure of interests in associates. [Refer:	disclosure: IFRS 12 2 b ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Associates [member]]	
ifrs-full	DisclosureOfInterestsInJointArrangementsExplanatory	textblock	Disclosure of interests in joint arrangements [text block]	The disclosure of interests in joint arrangements. A joint arrangement is an arrangement of which two or more parties have joint control.	disclosure: IFRS 12 2 b ii
ifrs-full	DisclosureOfInterestsInOtherEntitiesExplanatory	textblock	Disclosure of interests in other entities [text block]	The entire disclosure for interests in other entities.	disclosure: IFRS 12 1
ifrs-full	DisclosureOfInterestsInSubsidiariesExplanatory	textblock	Disclosure of interests in subsidiaries [text block]	The disclosure of interests in subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 2 b i
ifrs-full	DisclosureOfInterestsInUnconsolidatedStructuredEntitiesExplanatory	textblock	Disclosure of interests in unconsolidated structured entities [text block]	The disclosure of interests in structured entities that are not controlled by the entity (unconsolidated structured entities). [Refer: Unconsolidated structured entities [member]]	disclosure: IFRS 12 2 b iii
ifrs-full	DisclosureOfInterimFinancialReportingExplanatory	textblock	Disclosure of interim financial reporting [text block]	The entire disclosure for interim financial reporting.	disclosure: IAS 34 Content of an interim financial report
ifrs-full	DisclosureOfInternalCreditExposures	abstract	Disclosure of internal		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			credit grades [abstract]		
ifrs-full	DisclosureOfInternalCreditExposures	TextBlock	Disclosure of internal credit grades [text block]	The 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	DisclosureOfInternalCreditExposures	LineItems	Disclosure of internal credit grades [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	DisclosureOfInternalCreditExposures	Table	Disclosure of 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	DisclosureOfInventories	TextBlock	Disclosure of inventories [text block]	The entire disclosure for inventories.	disclosure: IAS 2 Disclosure
ifrs-full	DisclosureOfInvestmentContractsLiabilities	TextBlock	Disclosure of investment contracts liabilities [text block]	The disclosure of investment contracts liabilities. [Refer: Investment contracts liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInvestmentEntities	TextBlock	Disclosure of investment	The disclosure of investment	disclosure: IFRS 12

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfInvestmentProperty [abstract]		Disclosure of detailed information about investment property [abstract]		
ifrs-full	DisclosureOfInvestmentProperty [text block]		Disclosure of investment property [text block]	The entire disclosure for investment property.	disclosure: IAS 40 Disclosure
ifrs-full	DisclosureOfInvestmentProperty [abstract]		Disclosure of detailed	Line items represent	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfInvestmentProperty	table	Disclosure of detailed information about investment property [table]	Schedule disclosing information related to details of investment property.	disclosure: IAS 40 32A
ifrs-full	DisclosureOfInvestments	textblock	DisclosureOfInvestmentsAccountedForUsingEquityMethod [text block]	Disclosure of investments accounted for using equity method. [Refer: Investments accounted for using equity method]	explanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfInvestments	textblock	DisclosureOfOtherThanInvestmentsAccountedForUsingEquityMethod [text block]	Disclosure of investments other than investments accounted for using equity method. [Refer: Investments other than investments accounted for using equity method]	explanatory practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfIssuedCapital	IssuedCapitalExplanatory	Disclosure of issued capital [text block]	The disclosure of issued capital. [Refer: Issued capital]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfJointOperationsAbstract		Disclosure of joint operations [abstract]		
ifrs-full	DisclosureOfJointOperations	JointOperationsExplanatory	Disclosure of joint operations [text block]	The disclosure of joint operations. [Refer: Joint operations [member]]	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointOperationsLineItems		Disclosure 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	DisclosureOfJointOperationsTable		Disclosure of joint operations [table]	Schedule disclosing information related to joint operations.	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointVenturesAbstract		Disclosure of joint ventures [abstract]		
ifrs-full	DisclosureOfJointVentures	JointVenturesExplanatory	Disclosure 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfJointVenturesLineItems	Disclosure of joint ventures [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	DisclosureOfJointVenturesTable	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	DisclosureOfLeasePrepaymentsExplanatory	Disclosure of lease prepayments [text block]	The disclosure of lease prepayments. [Refer: Prepayments]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfLeasesExplanatory	Disclosure of leases [text block]	The entire disclosure for leases.	disclosure: IFRS 16 Presentation, disclosure: IFRS 16 Disclosure	
ifrs-full	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhance	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]			
ifrs-full	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhance	Disclosure of liabilities measured at fair value and issued with	The disclosure of liabilities measured at fair value	disclosure: IFRS 13 98	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancer		Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [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	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancer		Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	Schedule disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.	IFRS 13 98
ifrs-full	DisclosureOfLiquidityRiskExplanatory	LiquidityRisk	Disclosure of liquidity risk [text block]	The disclosure of liquidity risk. [Refer: Liquidity risk [member]]	common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfLiquidityRiskOfInsuranceContracts [text block]	textblock	Disclosure of liquidity risk of insurance contracts [text block]	The explanatory disclosure of information about the liquidity risk of insurance contracts. [Refer: Liquidity risk [member]; Types of insurance contracts [member]]	disclosure: IFRS 4 39 d – Expiry date 2021-01-01
ifrs-full	DisclosureOfLoansAndAdvancesToBanks [text block]	textblock	Disclosure of loans and advances to banks [text block]	The explanatory disclosure of loans and advances to banks. [Refer: Loans and advances to banks]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfLoansAndAdvancesToCustomers [text block]	textblock	Disclosure of loans and advances to customers [text block]	The explanatory disclosure of loans and advances to customers. [Refer: Loans and advances to customers]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfMajorCustomersAbstract	Abstract	Disclosure of major customers [abstract]		
ifrs-full	DisclosureOfMajorCustomersLineItems	Line items	Disclosure 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	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				axes of the table.	
ifrs-full	DisclosureOfMajorCustomersTable	MajorCustomersTable	Disclosure of major customers [table]	Schedule disclosing information related to the entity's major customers.	disclosure: IFRS 8 34
ifrs-full	DisclosureOfMarketRiskExplanatory	MarketRiskExplanatory	Disclosure of market risk [text block]	The disclosure of market risk. [Refer: Market risk [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfMarketRiskOfInsuranceContracts	MarketRiskOfInsuranceContracts	Disclosure of market risk of insurance contracts [text block]	Explanatory 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	DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilities	MaturityAnalysisForDerivativeFinancialLiabilities	Disclosure of maturity analysis for derivative financial liabilities [abstract]		AbstractDisclosure
ifrs-full	DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilitiesLineItems	MaturityAnalysisForDerivativeFinancialLiabilitiesLineItems	Disclosure of maturity analysis for derivative financial 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	LineItems

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilitiesTable	Disclosure of maturity analysis for derivative financial liabilities [table]	Table disclosing information related to the maturity analysis for derivative financial liabilities.	Schedule	Disclosure: IFRS 7 39 b
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskAbstract	Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]			
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskExplanatory	Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	Disclosure of a maturity analysis for financial assets held for managing liquidity risk. [Refer: Financial assets; Liquidity risk [member]]	Text block	Disclosure: IFRS 7 B11E
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskLineItems	Disclosure of maturity analysis for financial assets held for managing liquidity risk [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.		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskTable	table	Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	Set of disclosing information related to the maturity analysis for financial assets held for managing liquidity risk.	disclosure IFRS 7 B11E
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17A		Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17B	text block	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	The disclosure of the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.	disclosure IFRS 17 132 b – Effective 2021-01-01
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17L	line items	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	The 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	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17T	table	Disclosure of maturity	Set of disclosing	disclosure IFRS 17 132

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilities	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesAbstract	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]		
ifrs-full	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilities	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesLineItems	Disclosure of maturity analysis for non-derivative financial 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	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilities	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesTable	Disclosure of maturity analysis for non-derivative financial liabilities [table]	Table disclosing information related to the maturity analysis for non-derivative financial liabilities.	IFRS 7 39 a
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivable	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableAbstract	Disclosure of maturity analysis of finance lease payments		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			receivable [abstract]		
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableTextBlock	text block	Disclosure of maturity analysis of finance lease payments receivable [text block]	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.	descriptive	Explanatory IFRS 16 94
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableLineItems	line items	Disclosure of maturity analysis of finance lease payments receivable [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	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableTable	table	Disclosure of maturity analysis of finance lease payments receivable [table]	Table disclosing information related to the maturity analysis of finance lease payments receivable.		Table IFRS 16 94
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsAbstract		Disclosure of maturity analysis of operating lease			

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			payments [abstract]		
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePayments	text block	Disclosure of maturity analysis of operating lease payments [text block]	The disclosure of a maturity analysis of operating lease payments. 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 97
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePayments	line items	Disclosure of maturity analysis of operating lease payments [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.	LinePaymentsLineItems
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePayments	table	Disclosure of maturity analysis of operating lease payments [table]	Schedule disclosing information related to the maturity analysis of operating lease payments.	disclosure: IFRS 16 97
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancial	text block	Disclosure of maturity analysis of undiscounted	The disclosure of a maturity analysis	IFRS 7 42E e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	of the 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	DisclosureOfMaturityAnalysisOfUndiscounted		of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred	CashOutflowsToRepurchaseDerecognisedFinancial	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets [abstract]		
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancial		Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	Cash outflows 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	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancial	table	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	Cash outflows disclosing information related to the maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to the transferee in respect of the transferred assets.	IFRS 7 42E e
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsAbstract		Disclosure of nature and extent of risks arising from financial instruments [abstract]		
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsExplanatory	textblock	Disclosure of nature and extent of risks arising from financial instruments [text block]	The disclosure of information that enables users of financial statements	IFRS 7 31

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstruments	LineItems	Disclosure of nature and extent of risks arising from financial instruments [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	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstruments	Table	Disclosure of nature and extent of risks arising from financial instruments [table]	Schedule disclosing information related to the nature and extent of risks arising from financial instruments.	disclosure: IFRS 7 33, disclosure: IFRS 7 34
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromInsuranceContracts	TextBlock	Disclosure of nature and extent of risks arising from insurance contracts [text block]	Explanatory disclosure of information to evaluate the nature and extent of risks arising from insurance contracts. [Refer: Types of insurance	IFRS 4 38 – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts [member]]	
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatArise	DisclosureOfNatureAndExtentOfRisksThatArise	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]	FromContracts	WithinScopeOfIFRS17Abstract
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatArise	textBlock	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	FromContracts	WithinScopeOfIFRS17Explanator Disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatArise	LineItems	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	FromContracts	WithinScopeOfIFRS17LineItems
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatArise	table	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	FromContracts	WithinScopeOfIFRS17Table Disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfNatureOfPotentialIncomeTaxConsequencesThatWouldResultFromPaymentOfDivide	textblockItemType	Description of nature of potential income tax consequences that would result from payment of dividend	Description of the nature of the potential income tax consequences that would result from 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]	Disclosure: IAS 12 82A
ifrs-full	DisclosureOfNetAssetValueAttributableToUnitholders	textblockItemType	Disclosure of net asset value attributable to unit-holders [text block]	The disclosure of the net asset value attributable to unit-holders.	Explanation: common practice: IAS 1 10 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfNetDefinedBenefi	tDisclosure	net defined benefit liability (asset) [abstract]	Abstract	
ifrs-full	DisclosureOfNetDefinedBenefi	tDisclosure	net defined benefit liability (asset) [text block]	Explanatory disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	disclosure: IAS 19 140 a
ifrs-full	DisclosureOfNetDefinedBenefi	tDisclosure	net defined benefit liability (asset) [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	DisclosureOfNetDefinedBenefi	tDisclosure	net defined benefit liability (asset) [table]	Table disclosing information related to the net defined benefit liability (asset).	disclosure: IAS 19 140 a
ifrs-full	DisclosureOfNetGrossAndReins	uranceShare	net, gross and reinsurer's share for amounts arising from insurance	forAmountsArisingFromInsuranceContractsAbstract	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts [abstract]		
ifrs-full	DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsExplanato	textBlock	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	The 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	DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsLineItems		Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [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	DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsTable	table	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	A schedule 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	DisclosureOfNonadjustingEventsAfterReportingPeriodAbstract		Disclosure of non-adjusting events after		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			reporting period [abstract]		
ifrs-full	DisclosureOfNonadjustingEventsAfterReportingPeriodExplanatory	textblockItemType	DisclosureOfNonadjustingEventsAfterReportingPeriodTextBlock	The disclosure of non-adjusting events after the reporting period. [Refer: Non-adjusting events after reporting period [member]]	disclosure: IAS 10 21
ifrs-full	DisclosureOfNonadjustingEventsAfterReportingPeriodLineItems		DisclosureOfNonadjustingEventsAfterReportingPeriodLineItems [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	DisclosureOfNonadjustingEventsAfterReportingPeriodTable	tableItemType	DisclosureOfNonadjustingEventsAfterReportingPeriodTable [table]	Set of disclosing information related to non-adjusting events after the reporting period.	disclosure: IAS 10 21
ifrs-full	DisclosureOfNoncontrollingInterestsExplanatory	textblockItemType	DisclosureOfNoncontrollingInterestsTextBlock [text block]	The disclosure of non-controlling interests. [Refer: Non-controlling interests]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfNoncurrentAssetsHeldForSaleAndDiscontinuedOperationsExplanatory	textblockItemType	DisclosureOfNoncurrentAssetsHeldForSaleAndDiscontinuedOperationsTextBlock [text block]	The disclosure for non-current	disclosure: IFRS 5

			assets held for sale and discontinued operations [text block]	non-current assets held for sale and discontinued operations.	Presentation and Disclosure
ifrs-full	DisclosureOfNon-currentAssetsOrDisposalGroupsClassifiedAsHeldForSale	textblockItemType	Disclosure of non-current assets or disposal groups classified as held for sale [text block]	The 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]	Illustrative practice: IAS 1 10 e
ifrs-full	DisclosureOfNotesAndOtherExplanatoryInformation	textblockItemType	Disclosure of notes and other explanatory information [text block]	The disclosure of notes and other explanatory information as part of a complete set of financial statements.	Illustrative disclosure: IAS 1 10 e
ifrs-full	DisclosureOfNumberAndWeightedAverageExercisePricesOfOtherEquityInstruments	textblockItemType	Disclosure of number and weighted average exercise prices of other equity instruments [text block]	The disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).	Illustrative practice: IFRS 2 45
ifrs-full	DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptions	textblockItemType	Disclosure of number and weighted average exercise prices of share options [text block]	The disclosure of the number and weighted average exercise prices of share options. [Refer: Weighted	Illustrative practice: IFRS 2 45 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				average [member]]	
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions		DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions [abstract]		
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions	text block	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions [text block]	The disclosure of the number and weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]	disclosure of IFRS 2 45 d
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions		DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions [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	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions	table	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions [table]	Schedule disclosing information related to the number and weighted average remaining	disclosure of IFRS 2 45 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			share options [table]	contractual life of outstanding share options.	
ifrs-full	DisclosureOfObjectivesPoliciesAndProcesses	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalAbstract	Disclosure of objectives, policies and processes for managing capital [abstract]		
ifrs-full	DisclosureOfObjectivesPoliciesAndProcesses	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalTextBlock	Disclosure of objectives, policies and processes for managing capital [text block]	The disclosure of information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.	disclosureExplanatory IAS 1 134
ifrs-full	DisclosureOfObjectivesPoliciesAndProcesses	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalLineItems	Disclosure of objectives, policies and processes for managing capital [line items]	Maintaining 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	DisclosureOfObjectivesPoliciesAndProcesses	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalTable	Disclosure of objectives, policies and processes for managing capital [table]	Schedule disclosing information related to the objectives, policies and processes for	disclosureTable: IAS 1 136

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				managing capital.	
ifrs-full	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssetsAbstract	Disclosure of offsetting of financial assets [abstract]		
ifrs-full	DisclosureOfOffsettingOfFinancialAssets	TextBlockDisclosureOfOffsettingOfFinancialAssetsAndFinancialLiabilities	Disclosure of offsetting of financial assets and financial liabilities [text block]	The disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]	disclosure: IFRS 7 Offsetting financial assets and financial liabilities
ifrs-full	DisclosureOfOffsettingOfFinancialAssets	TextBlockDisclosureOfOffsettingOfFinancialAssets	Disclosure of offsetting of financial assets [text block]	The disclosure of the offsetting of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssetsLineItems	Disclosure of offsetting 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	DisclosureOfOffsettingOfFinancialAssets	TableOfOffsettingOfFinancialAssets	Disclosure of offsetting of financial assets [table]	Schedule disclosing information related to the offsetting of financial assets.	disclosure: IFRS 7 13C

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfOffsettingOfFinancialLiabilities	DisclosureOfOffsettingOfFinancialLiabilitiesAbstract	Disclosure of offsetting of financial liabilities [abstract]		
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilities	DisclosureOfOffsettingOfFinancialLiabilitiesExplanatory	Disclosure of offsetting of financial liabilities [text block]	The disclosure of the offsetting of financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilities	DisclosureOfOffsettingOfFinancialLiabilitiesLineItems	Disclosure of offsetting of financial 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	DisclosureOfOffsettingOfFinancialLiabilities	DisclosureOfOffsettingOfFinancialLiabilitiesTable	Disclosure of offsetting of financial liabilities [table]	A schedule disclosing information related to the offsetting of financial liabilities.	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOperatingSegments	DisclosureOfOperatingSegmentsAbstract	Disclosure of operating segments [abstract]		
ifrs-full	DisclosureOfOperatingSegments	DisclosureOfOperatingSegmentsExplanatory	Disclosure of operating segments [text block]	The disclosure of operating segments. [Refer: Operating segments [member]]	disclosure: IFRS 8 23

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfOperatingSegments [line items]	[line items]	Disclosure 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	DisclosureOfOperatingSegments [table]	[table]	Disclosure of operating segments [table]	Schedule disclosing information related to operating segments.	disclosure: IFRS 8 23
ifrs-full	DisclosureOfOtherAssets [text block]	textblock	Disclosure of other assets [text block]	The disclosure of other assets. [Refer: Other assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherCurrentAssets [text block]	textblock	Disclosure of other current assets [text block]	The disclosure of other current assets. [Refer: Other current assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherCurrentLiabilities [text block]	textblock	Disclosure of other current liabilities [text block]	The disclosure of other current liabilities. [Refer: Other current liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherLiabilities [text block]	textblock	Disclosure of other liabilities [text block]	The disclosure of other liabilities. [Refer: Other liabilities]	common practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfOtherNonCurrentAssets[abstract]	textblock	DisclosureExplanatory of other non-current assets [text block]	The disclosure of other non-current assets. [Refer: Other non-current assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherNonCurrentLiabilities[abstract]	textblock	DisclosureExplanatory of other non-current liabilities [text block]	The disclosure of other non-current liabilities. [Refer: Other non-current liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingExpenses[abstract]	textblock	DisclosureExplanatory of other operating expense [text block]	The disclosure of other operating expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingIncomeExpense[abstract]	textblock	DisclosureExplanatory of other operating income (expense) [text block]	The disclosure of other operating income or expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingIncome[abstract]	textblock	DisclosureExplanatory of other operating income [text block]	The disclosure of other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherProvisions[abstract]		Disclosure of other provisions [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfOtherProvisionsContingentLiabilitiesAndContingentAssetsExplanatory	textBlockItemType	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	The disclosure for other provisions, contingent liabilities and contingent assets.	disclosure: IAS 37 Disclosure
ifrs-full	DisclosureOfOtherProvisionsExplanatory	textBlockItemType	Disclosure of other provisions [text block]	The disclosure of other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full	DisclosureOfOtherProvisionsLineItems	lineItemsItemType	Disclosure 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	DisclosureOfOtherProvisionsTable	tableItemType	Disclosure of other provisions [table]	Schedule disclosing information related to other provisions.	disclosure: IAS 37 84
ifrs-full	DisclosureOfPerformanceObligationsAbstract	abstractItemType	Disclosure of performance obligations [abstract]		
ifrs-full	DisclosureOfPerformanceObligationsExplanatory	textBlockItemType	Disclosure of performance obligations [text block]	The disclosure of performance obligations in contracts with customers. [Refer: Performance	disclosure: IFRS 15 119

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				obligations [member]]	
ifrs-full	DisclosureOfPerformanceObligations	DisclosureOfLineItems	Disclosure of 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	DisclosureOfPerformanceObligations	DisclosureOfTable	Disclosure of performance obligations [table]	Schedule disclosing information related to performance obligations in contracts with customers.	disclosure: IFRS 15 119
ifrs-full	DisclosureOfPrepaymentsAndOtherAssets	DisclosureOfPrepaymentsAndOtherAssetsExplanatory	Disclosure of prepayments and other assets [text block]	The disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfProductsAndServices	DisclosureOfProductsAndServicesAbstract	Disclosure of products and services [abstract]		
ifrs-full	DisclosureOfProductsAndServices	DisclosureOfProductsAndServicesExplanatory	Disclosure of products and services [text block]	The disclosure of the entity's products and services. [Refer: Products and services [member]]	disclosure: IFRS 8 32
ifrs-full	DisclosureOfProductsAndServices	DisclosureOfLineItems	Disclosure of products and	Line items represent concepts	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfProductsAndServices	ProductsAndServicesTable	Disclosure of products and services [table]	Schedule disclosing information related to the entity's products and services.	disclosure: IFRS 8 32
ifrs-full	DisclosureOfProfitLossFromOperatingActivities	ProfitLossFromOperatingActivitiesExplanatory	Disclosure of profit (loss) from operating activities [text block]	Explanatory disclosure of profit (loss) from operating activities. [Refer: Profit (loss) from operating activities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfPropertyPlantAndEquipment	PropertyPlantAndEquipmentAbstract	Disclosure of detailed information about property, plant and equipment [abstract]		
ifrs-full	DisclosureOfPropertyPlantAndEquipment	PropertyPlantAndEquipmentExplanatory	Disclosure of property, plant and equipment [text block]	That entire disclosure for property, plant and equipment.	disclosure: IAS 16 Disclosure
ifrs-full	DisclosureOfPropertyPlantAndEquipment	PropertyPlantAndEquipmentLineItems	Disclosure of detailed information about property, plant and	Line items represent concepts included in a table. These concepts	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			equipment [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPropertyPlantAndEquipmentTable	tableOfPropertyPlantAndEquipment	Disclosure of detailed information about property, plant and equipment [table]	Schedule disclosing information related to details of property, plant and equipment.	disclosure: IAS 16 73
ifrs-full	DisclosureOfProvisionMatrixAbstract	Disclosure of provision matrix [abstract]			
ifrs-full	DisclosureOfProvisionMatrixExplanatory	textBlockMatrix	Disclosure of provision matrix [text block]	The disclosure of the provision matrix.	example: IFRS 7 35N
ifrs-full	DisclosureOfProvisionMatrixLineItems	Disclosure of provision matrix [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	DisclosureOfProvisionMatrixTable	tableOfProvisionMatrix	Disclosure of provision matrix [table]	Schedule disclosing information related to the provision matrix.	example: IFRS 7 35N

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfProvisionsExplanatory	textblock	Disclosure of provisions [text block]	The disclosure of provisions. [Refer: Provisions]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfQuantitativeInformationAboutLeasesForLesseeAbstract		Disclosure of quantitative information about leases for lessee [abstract]		
ifrs-full	DisclosureOfQuantitativeInformationAboutLeasesForLessorAbstract		Disclosure of quantitative information about leases for lessor [abstract]		
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsAbstract		Disclosure of quantitative information about right-of-use assets [abstract]		
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsExplanatory	textblock	Disclosure of quantitative information about right-of-use assets [text block]	The disclosure of quantitative information about right-of-use assets. [Refer: Right-of-use assets]	disclosure: IFRS 16 53
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsLineItems		Disclosure of quantitative information about right-of-use 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.	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsTable	DisclosureOfQuantitativeInformationAboutRightofuseAssetsTable	quantitative information about right-of-use assets [table]	disclosing information related to right-of-use assets.	disclosure: IFRS 16 53
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsAbstract	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsAbstract	of range of exercise prices of outstanding share options [abstract]		
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsExplanatory	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsExplanatory	of range of exercise prices of outstanding share options [text block]	disclosure of the range of exercise prices for outstanding share options.	disclosure: IFRS 2 45 d
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsLineItems	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsLineItems	of range of exercise prices of outstanding share options [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	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsTable	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsTable	of range of exercise prices of outstanding share options [table]	disclosing information related to the range of exercise prices of outstanding share options.	disclosure: IFRS 2 45 d
ifrs-full	DisclosureOfRankingAndAmountsOfPotentialLossesInStructuredEntitiesBorneByPartiesWhoseInterestsRankLowerThanInterestsInStructuredEntities	DisclosureOfRankingAndAmountsOfPotentialLossesInStructuredEntitiesBorneByPartiesWhoseInterestsRankLowerThanInterestsInStructuredEntities	of ranking and amounts of potential	disclosure of the ranking and amounts	IFRS 12 B26 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfReclassificationOfFinancialAssets	DisclosureOfReclassificationOfFinancialAssetsAbstract	reclassification of financial assets [abstract]		
ifrs-full	DisclosureOfReclassificationOfFinancialAssets	DisclosureOfReclassificationOfFinancialAssetsExplanatory	reclassification of financial assets [text block]	disclosure of information about the reclassification of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 12B
ifrs-full	DisclosureOfReclassificationOfFinancialAssets	DisclosureOfReclassificationOfFinancialAssetsLineItems	reclassification of financial assets [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	DisclosureOfReclassificationOfFinancialAssets	DisclosureOfReclassificationOfFinancialAssetsTable	reclassification of financial assets [table]	disclosing information related to the reclassification of financial assets.	disclosure: IFRS 7 12B

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfReclassificationOfFinancialInstruments	reclassification [member]	Disclosure of reclassification of financial instruments [text block]	The textual disclosure of the reclassification of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentation	Abstract	Disclosure of reclassifications or changes in presentation [abstract]		
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentation	[member]	Disclosure of reclassifications or changes in presentation [text block]	The textual disclosure of reclassifications or changes in the presentation of items in the financial statements.	disclosure: IAS 1 41
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentation	LineItems	Disclosure of reclassifications or changes in presentation [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	DisclosureOfReclassificationsOrChangesInPresentation	table	Disclosure of reclassifications or changes in presentation [table]	Set of a Table disclosing information related to reclassifications or changes in presentation.	disclosure: IAS 1 41

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfReconciliationBetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognised	textblock	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities.	IFRS 11 C12 b
ifrs-full	DisclosureOfReconciliationBetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognised	textblock	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	The 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	DisclosureOfReconciliationOfChangesInBiologicalAssetsAbstract		Disclosure of reconciliation of changes in biological assets [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInBiologicalAssetsExplanatory	textblock	Disclosure of reconciliation of changes in biological assets [text block]	The disclosure of the reconciliation of changes in biological assets. [Refer:	IAS 41 50

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Biological assets]	
ifrs-full	DisclosureOfReconciliationOfChangesInBiologicalAssets	DisclosureOfReconciliationOfChangesInBiologicalAssetsLineItems	Disclosure of reconciliation of changes in biological 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	DisclosureOfReconciliationOfChangesInBiologicalAssets	DisclosureOfReconciliationOfChangesInBiologicalAssetsTable	Disclosure of reconciliation of changes in biological assets [table]	Schedule disclosing information related to the reconciliation of changes in biological assets.	disclosure: IAS 41 50
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwill	DisclosureOfReconciliationOfChangesInGoodwillAbstract	Disclosure of reconciliation of changes in goodwill [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwill	DisclosureOfReconciliationOfChangesInGoodwillTextBlock	Disclosure of reconciliation of changes in goodwill [text block]	The Explanatory disclosure of the reconciliation of changes in goodwill. [Refer: Goodwill]	disclosure: IFRS 3 B67 d
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwill	DisclosureOfReconciliationOfChangesInGoodwillLineItems	Disclosure of reconciliation of changes in goodwill [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwillTable	table	Disclosure of reconciliation of changes in goodwill [table]	Set of disclosing information related to the reconciliation of changes in goodwill.	disclosure: IFRS 3 B67 d
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponentsAbstract	abstract	Disclosure of reconciliation of changes in insurance contracts by components [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponentsExplanatory	textblock	Disclosure of reconciliation of changes in insurance contracts by components [text block]	The disclosure of the reconciliation of changes in insurance contracts 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. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 101 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponentsLineItems	line items	Disclosure of reconciliation of changes in insurance contracts by	Line items represent concepts included in a table. These	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			components [line items]	concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents	table	Disclosure of reconciliation of changes in insurance contracts by components [table]	A set of disclosing information related to the reconciliation of changes in insurance contracts by components.	ComponentsTable IFRS 17 101 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredC		Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredC	text block	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	The disclosure of the reconciliation of changes in insurance contracts by remaining coverage and incurred claims. [Refer: Insurance contracts [member]]	RemainingCoverageAndIncurredC IFRS 17 100 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredC	line items	Disclosure of reconciliation of changes in insurance contracts by	Line items represent concepts included in a table. These	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			remaining coverage and incurred claims [line items]	concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaimsTable	table	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [table]	Set of disclosures disclosing information related to the reconciliation of changes in insurance contracts by remaining coverage and incurred claims.	IFRS 17 100 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillAbstract	disclosure	Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillExplanatory	textblock	Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	The disclosure of the reconciliation of changes in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	Explanatory practice: IAS 38 118
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillLineItems	line items	Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	Line items represent concepts included in a table. These concepts are used to disclose	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillTable	table	Disclosure in reconciliation of changes in intangible assets and goodwill [table]	Table disclosing information related to the reconciliation of changes in intangible assets and goodwill.	Common practice: IAS 38 118
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryi		Disclosure in reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryi	text block	Disclosure in reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	The disclosure of the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments. Loss allowance is the allowance for expected credit losses	IFRS 7 35H, disclosure: IFRS 7 35I

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 for expected credit losses on loan commitments and financial guarantee contracts. [Refer: Gross carrying amount [member]]	
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryi		Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [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.	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceExplanationOfChangesInGrossCarryi	table	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	Disclosure of 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	DisclosureOfReconciliationOfFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArran	text block	Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	Disclosure of the reconciliation of the net amounts presented in the statement of financial 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]	IFRS 7 B46
ifrs-full	DisclosureOfReconciliationOfFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingA	text block	Disclosure of reconciliation of financial liabilities subject to	Disclosure of the reconciliation of the net	IFRS 7 B46

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	amounts presented in the statement 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]	
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivities	Disclosure of reconciliation of liabilities arising from financing activities [abstract]			
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesTextBlock	Disclosure of reconciliation of liabilities arising from financing activities [text block]	The disclosure of the reconciliation of liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]	Examples IAS 7 44D	Explanatory
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesLineItems	Disclosure of reconciliation of liabilities arising from financing	Line items represent concepts included in a table. These concepts		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			activities [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivities [Table]	table	Disclosure of reconciliation of liabilities arising from financing activities [table]	Schedule disclosing information related to the reconciliation of liabilities arising from financing activities.	Applies IAS 7 44D
ifrs-full	DisclosureOfReconciliationOfSummarisedFinancialInformationOfAssociateAccountedForUsingEquityMethod [Text Block]	text block	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	This disclosure of the reconciliation of the summarised financial information of an associate accounted for using the equity method to the carrying amount of the reporting entity's interest in the associate. [Refer: Carrying amount [member]; Associates [member]]	IC Associate IFRS 12 B14 b
ifrs-full	DisclosureOfReconciliationOfSummarisedFinancialInformationOfJointVentureAccountedForUsingEquityMethod [Text Block]	text block	Disclosure of reconciliation of summarised financial	This disclosure of the reconciliation of the	IC Joint Venture IFRS 12 B14 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]]	
ifrs-full	DisclosureOfRedemptionProhibitionTransferBetweenFinancialLiabilitiesAndEquityExplanatory	textblockItemType	DisclosureOfRedemptionProhibitionTransferBetweenFinancialLiabilitiesAndEquity [text block]	The entire disclosure for the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.	IFRIC 2 Disclosure
ifrs-full	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract	stringItemType	DisclosureOfRedesignatedFinancialAssetsAndLiabilities [abstract]		
ifrs-full	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory	textblockItemType	DisclosureOfRedesignatedFinancialAssetsAndLiabilities [text block]	The disclosure of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial	disclosure: IFRS 1 29

				assets; Financial liabilities; IFRSs [member]]	
ifrs-full	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesLineItems	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesLineItems	Disclosure of redesignated financial assets and 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	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesTable	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesTable	Disclosure of redesignated financial assets and liabilities [table]	Table disclosing information related to redesignated financial assets and liabilities.	disclosure: IFRS 1 29
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17Abstract	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17Abstract	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]		
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17ExplanatoryText	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17ExplanatoryText	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]	disclosure of redesignation of financial assets at the date of initial application of IFRS 17.	disclosure: IFRS 17 C32 – Effective 2021-01-01
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17LineItems	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17LineItems	Disclosure of redesignation of financial assets at date	Line items represent concepts included in a	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of initial application of IFRS 17 [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	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationIFRS17Table	table	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]	Disclosure disclosing information related to redesignation of financial assets at the date of initial application of IFRS 17.	application: IFRS 17 C32 – Effective 2021-01-01
ifrs-full	DisclosureOfRegulatoryDeferralAccounts	textblock	Disclosure of regulatory deferral accounts [text block]	That entire disclosure for regulatory deferral accounts.	disclosure: IFRS 14 Presentation, disclosure: IFRS 14 Disclosure
ifrs-full	DisclosureOfReimbursementRights	abstract	Disclosure of reimbursement rights [abstract]		
ifrs-full	DisclosureOfReimbursementRightsExplanatory	textblock	Disclosure of reimbursement rights [text block]	The disclosure of reimbursement rights. [Refer: Reimbursement rights, at fair value]	disclosure: IAS 19 140 b
ifrs-full	DisclosureOfReimbursementRightsLineItems	lineItems	Disclosure of reimbursement rights [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	DisclosureOfReimbursementRights	table	Disclosure of reimbursement rights [table]	Schedule disclosing information related to reimbursement rights.	disclosure: IAS 19 140 b
ifrs-full	DisclosureOfReinsuranceExplanatory	textblock	Disclosure of reinsurance [text block]	The disclosure of reinsurance.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfRelatedPartyExplanatory	textblock	Disclosure of related party [text block]	The entire disclosure for related parties.	disclosure: IAS 24 Disclosures
ifrs-full	DisclosureOfRepurchaseAndReverseRepurchaseAgreementsExplanatory	textblock	Disclosure of repurchase and reverse repurchase agreements [text block]	The disclosure of repurchase and reverse repurchase agreements.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfResearchAndDevelopmentExpenseExplanatory	textblock	Disclosure of research and development expense [text block]	The disclosure of research and development expense. [Refer: Research and development expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfReservesAndOtherEquityInterestExplanatory	textblock	Disclosure of reserves within equity [text block]	The disclosure of reserves within equity. [Refer: Other reserves [member]]	disclosure: IAS 1 79 b
ifrs-full	DisclosureOfReservesWithinEquityAbstract	abstract	Disclosure of reserves within equity [abstract]		
ifrs-full	DisclosureOfReservesWithinEquityLineItems	lineItems	Disclosure of reserves	Line items represent	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			within equity [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	DisclosureOfReservesWithinEquityTable	ReservesWithinEquityTable	Disclosure of reserves within equity [table]	Schedule disclosing information related to reserves within equity.	disclosure: IAS 1 79 b
ifrs-full	DisclosureOfRestrictedCashAndCashEquivalents	RestrictedCashAndCashEquivalentsExplanatory	Disclosure of restricted cash and cash equivalents [text block]	The explanatory disclosure of restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfRevenue	RevenueExplanatory	Disclosure of revenue [text block]	The entire disclosure for revenue.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfRevenueFromContractsWithCustomers	RevenueFromContractsWithCustomersExplanatory	Disclosure of revenue from contracts with customers [text block]	The explanatory disclosure for revenue from contracts with customers.	disclosure: IFRS 15 Presentation, disclosure: IFRS 15 Disclosure
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccounting	RiskManagementStrategyRelatedToHedgeAccountingAbstract	Disclosure of risk management strategy related to hedge accounting [abstract]		
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccounting	RiskManagementStrategyRelatedToHedgeAccountingExplanatory	Disclosure of risk management	The disclosure of risk	disclosure: IFRS 7 22A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			strategy related to hedge accounting [text block]	management strategy related to hedge accounting.	
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccounting	LineItems	Disclosure of risk management strategy related to hedge accounting [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	DisclosureOfRiskManagementStrategyRelatedToHedgeAccounting	Table	Disclosure of risk management strategy related to hedge accounting [table]	Table disclosing information related to the risk management strategy in relation to hedge accounting.	disclosure: IFRS 7 22A
ifrs-full	DisclosureOfSegmentsWithMajorCustomers	[text block]	Disclosure of major customers [text block]	The disclosure of major customers.	disclosure: IFRS 8 34
ifrs-full	DisclosureOfSensitivityAnalysisForActuarialAssumptions	[abstract]	Disclosure of sensitivity analysis for actuarial assumptions [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysisForActuarialAssumptions	[text block]	Disclosure of sensitivity analysis for actuarial assumptions [text block]	The disclosure of a sensitivity analysis for significant actuarial assumptions used to	disclosure: IAS 19 145

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfSensitivityAnalysisForActuarialAssumptions	LineItems	Disclosure of sensitivity analysis for actuarial assumptions [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	DisclosureOfSensitivityAnalysisForActuarialAssumptions	Table	Disclosure of sensitivity analysis for actuarial assumptions [table]	Schedule disclosing information related to the sensitivity analysis for actuarial assumptions.	disclosure: IAS 19 145
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssets	[Abstract]	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssets	[Axis]	Disclosure of sensitivity analysis of fair value	The disclosure of the sensitivity analysis of	disclosure: IFRS 13 93 h

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement to changes in unobservable inputs, assets [text block]	fair value measurement of assets to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssets		Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, 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	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssets	table	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	Set of the disclosing information related to the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs.	IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity		Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity	text block	Disclosure of sensitivity analysis of fair value	The disclosure of the sensitivity analysis of	IFRS 13 93 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement to changes in unobservable inputs, entity's own equity instruments [text block]	the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity [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	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity [table]	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntity [table]	Set of disclosing information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili [abstract]	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili [text block]	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili [text block]	The disclosure of	IFRS 13 93 h

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili	[line items]	of sensitivity analysis of fair value measurement to changes in unobservable inputs, 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	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabili	[table]	of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	disclosing information related to the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.	IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnalysisOfOtherThanSpecifiedInParagraph128aOfIFRS17Explanatory	[text block]	of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	disclosure of a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	IFRS 17 129 – Effective 2021-01-01
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScope		of sensitivity analysis to changes		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in risk exposures that arise from contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScope	text block	Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [text block]	The disclosure of the sensitivity analysis to changes in risk exposures that arise from contracts within the scope of IFRS 17.	data source: IFRS 17 128 a – Effective 2021-01-01
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScope		Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [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	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScope	table	Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [table]	Schedule disclosing information related to the sensitivity analysis to changes in risk exposures that arise from contracts within the	data source: IFRS 17 128 a – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				scope of IFRS 17.	
ifrs-full	DisclosureOfSensitivityToInsuranceRisk	textblock	Disclosure of sensitivity to insurance risk [text block]	Explanatory disclosure of the entity's sensitivity to insurance risk.	disclosure: IFRS 4 39 c i – Expiry date 2021-01-01
ifrs-full	DisclosureOfServiceConcessionArrangements	Abstract	Disclosure of detailed information about service concession arrangements [abstract]	Abstract	
ifrs-full	DisclosureOfServiceConcessionArrangementsExplanatory	textblock	Disclosure of service concession arrangements [text block]	Explanatory disclosure for service concession arrangements.	disclosure: SIC 29 Consensus
ifrs-full	DisclosureOfServiceConcessionArrangementsLineItems	LineItems	Disclosure of detailed information about service concession arrangements [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	DisclosureOfServiceConcessionArrangementsTable	table	Disclosure of detailed information about service concession arrangements [table]	Table disclosing information related to details of service concession arrangements.	disclosure: SIC 29 6
ifrs-full	DisclosureOfShareBasedPaymentArrangements	textblock	Disclosure of share-based payment	Explanatory disclosure for share-based	disclosure: IFRS 2 44

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			arrangements [text block]	payment arrangements.	
ifrs-full	DisclosureOfShareCapitalReservesAndOtherEquityInterest	textblockItemType	DisclosureOfShareCapitalReservesAndOtherEquityInterestExplanatory	This text block may contain disclosure for share capital, reserves and other equity interest.	disclosure: IAS 1 79
ifrs-full	DisclosureOfSignificantAdjustmentsToValuationObtained	textblockItemType	DisclosureOfSignificantAdjustmentsToValuationObtainedExplanatory	This text block may contain disclosure of the reconciliation 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]	disclosure: IAS 40 77
ifrs-full	DisclosureOfSignificantInterestRateBenchmarksToWhichEntitysHedgingRelationshipsAreExposed	textblockItemType	DisclosureOfSignificantInterestRateBenchmarksToWhichEntitysHedgingRelationshipsAreExposedExplanatory	This text block may contain disclosure of significant interest rate benchmarks to which the entity's hedging relationships are exposed.	disclosure: IFRS 7.24H a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfSignificantInvestments	DisclosureOfAssociates	DisclosureOfAssociatesAbstract	of associates [abstract]	
ifrs-full	DisclosureOfSignificantInvestments	DisclosureOfAssociates	textblock	DisclosureOfAssociates [text block]	The explanatory disclosure of associates. [Refer: Associates [member]]	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d
ifrs-full	DisclosureOfSignificantInvestments	DisclosureOfAssociates	LineItems	of associates [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	DisclosureOfSignificantInvestments	DisclosureOfAssociates	table	of associates [table]	Schedule disclosing information related to associates.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d
ifrs-full	DisclosureOfSignificantInvestments	DisclosureOfSubsidiaries	DisclosureOfSubsidiariesAbstract	subsidiaries [abstract]	
ifrs-full	DisclosureOfSignificantInvestments	DisclosureOfSubsidiaries	textblock	DisclosureOfSubsidiaries [text block]	The explanatory disclosure of subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	DisclosureOfSignificantInvestments	DisclosureOfSubsidiaries	LineItems	subsidiaries [line items]	Line items represent concepts included in a table. These concepts are used to disclose

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiariesTable	disclosure of significant investments in subsidiaries [table]	Disclosure of significant investments in subsidiaries [table]	Set of disclosing information related to subsidiaries.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	DisclosureOfSignificantJudgementsAndAssumptionsMadeInRelationToInterestsInOtherEntitiesExplanatory	disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	The disclosure of significant judgements and assumptions made in relation to interests in other entities.	disclosure: IFRS 12 7
ifrs-full	DisclosureOfSignificantJudgementsAndChangesInJudgementsMadeInApplyingIFRS17Explanatory	disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	The disclosure of the significant judgements and changes in judgements made in applying IFRS 17. Specifically, an entity shall disclose the inputs, assumptions and estimation techniques used.	disclosure: IFRS 17 117 – Effective 2021-01-01
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsAbstract	disclosure of significant unobservable inputs used in fair value measurement	Disclosure of significant unobservable inputs used in fair value measurement		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of assets [abstract]		
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementExplanatory	textblock	Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	The 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.	DisclosureOfAssetsExplanatory IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsLineItems		Disclosure of significant unobservable inputs used in fair value measurement of 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	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsTable	table	Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of assets.	DisclosureOfAssetsTable IFRS 13 93 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityAbstract		Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]		
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityExplanatory	text block	Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	The 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 the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityLineItems		Disclosure of significant unobservable inputs used in fair value measurement of equity [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	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				axes of the table.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityTable	table	Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of equity.	disclosure: IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract		Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]		
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesExplanator	text block	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	The 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 liabilities.	disclosure: IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesLineItems		Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesTable		Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of liabilities.	IFRS 13 93 d
ifrs-full	DisclosureOfSubordinatedLiabilitiesExplanatory	TextBlock	Disclosure of subordinated liabilities [text block]	The disclosure of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory	TextBlock	Disclosure of significant accounting policies [text block]	The disclosure for significant accounting policies applied by the entity.	disclosure: IAS 1 117
ifrs-full	DisclosureOfTaxReceivablesAndPayablesExplanatory	TextBlock	Disclosure of tax receivables and payables [text block]	The disclosure of tax receivables and payables.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAbstract		Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatory	TextBlock	Disclosure of temporary difference, unused tax losses and unused tax	The disclosure of types of temporary differences, unused tax	IAS 12 81 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			credits [text block]	losses and unused tax credits. [Refer: Unused tax credits [member]; Unused tax losses [member]; Temporary differences [member]]	
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCredits	LineItems	Disclosure of temporary difference, unused tax losses and unused tax credits [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	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCredits	Table	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	Schedule disclosing information related to temporary differences, unused tax losses and unused tax credits.	IAS 12 81 g
ifrs-full	DisclosureOfTermsAndConditionsOfShareBasedPaymentArrangement	Abstract	Disclosure of terms and conditions of share-based payment arrangement [abstract]		
ifrs-full	DisclosureOfTermsAndConditionsOfShareBasedPaymentArrangement	[text block]	Disclosure of terms and conditions of share-based	The disclosure of the general terms and	IFRS 2 45

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			payment arrangement [text block]	conditions of share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DisclosureOfTermsAndConditionsOfShare	DisclosureOfShare	Disclosure of terms and conditions of share-based payment arrangement [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.	basedPaymentArrangementLineItems
ifrs-full	DisclosureOfTermsAndConditionsOfShare	basedPaymentArrangementTable	Disclosure of terms and conditions of share-based payment arrangement [table]	Table disclosing information related to terms and conditions of share-based payment arrangements.	DisclosureOfTermsAndConditionsOfShare basedPaymentArrangementTable IFRS 2 45
ifrs-full	DisclosureOfTradeAndOtherPayables	TradeAndOtherPayables	Disclosure of trade and other payables [text block]	Explanatory disclosure of trade and other payables. [Refer: Trade and other payables]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTradeAndOtherReceivables	TradeAndOtherReceivables	Disclosure of trade and other receivables [text block]	Explanatory disclosure of trade and other receivables. [Refer: Trade	common practice: IAS 1 10 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				and other receivables]	
ifrs-full	DisclosureOfTradingIncomeExpenseExplanatory	textblock	Disclosure of trading income (expense) [text block]	The disclosure of trading income (expense). [Refer: Trading income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsAbstract		Disclosure of transaction price allocated to remaining performance obligations [abstract]		
ifrs-full	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsExplanatory	textblock	Disclosure of transaction price allocated to remaining performance obligations [text block]	The disclosure of the transaction price allocated to the remaining performance obligations in contracts with customers.	disclosure IFRS 15 120 b i
ifrs-full	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsLineItems		Disclosure of transaction price allocated to remaining 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	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsTable		Disclosure of transaction price	Set of disclosing information	disclosure IFRS 15 120 b i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			allocated to remaining performance obligations [table]	related to the transaction price allocated to the remaining performance obligations in contracts with customers.	
ifrs-full	DisclosureOfTransactionsBetweenRelatedParties	DisclosureOfTransactionsBetweenRelatedPartiesAbstract	Disclosure of transactions between related parties [abstract]	Abstract	
ifrs-full	DisclosureOfTransactionsBetweenRelatedParties	DisclosureOfTransactionsBetweenRelatedPartiesTextBlock	Disclosure of transactions between related parties [text block]	The disclosure of transactions between the entity and its related parties. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DisclosureOfTransactionsBetweenRelatedParties	LineItems	Disclosure of transactions between related parties [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	DisclosureOfTransactionsBetweenRelatedParties	TableOfTransactionsBetweenRelatedParties	Disclosure of transactions between related parties [table]	Table disclosing information related to transactions between related parties.	disclosure: IAS 24 19

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabi		Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]		
ifrs-full	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabi		Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	The disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	IFRS 3 B64 l
ifrs-full	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabi		Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [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	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabi		Disclosure of transactions recognised separately from acquisition	Schema disclosing information related to transactions recognised	IFRS 3 B64 l

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	DisclosureOfTransfersOfFinancialAssets	TextBlock	DisclosureExplanatory of transfers of financial assets [text block]	The disclosure of transfers of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 Transfers of financial assets
ifrs-full	DisclosureOfTreasuryShares	TextBlock	DisclosureExplanatory of treasury shares [text block]	The disclosure of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTypesOfInsuranceContracts	Abstract	Disclosure of types of insurance contracts [abstract]		
ifrs-full	DisclosureOfTypesOfInsuranceContracts	TextBlock	DisclosureExplanatory of types of insurance contracts [text block]	The disclosure of types of insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfTypesOfInsuranceContracts	LineItems	Disclosure of types of insurance contracts [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				one or many axes of the table.	
ifrs-full	DisclosureOfTypesOfInsuranceContracts	tableOfInsuranceContracts	Disclosure 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	DisclosureOfUnconsolidatedStructuredEntities	disclosureOfUnconsolidatedStructuredEntities	Disclosure of unconsolidated structured entities [abstract]	Abstract	
ifrs-full	DisclosureOfUnconsolidatedStructuredEntities	textblockDisclosureOfUnconsolidatedStructuredEntities	Disclosure of unconsolidated structured entities [text block]	Explanatory disclosure of unconsolidated structured entities. [Refer: Unconsolidated structured entities [member]]	disclosure: IFRS 12 B4 e
ifrs-full	DisclosureOfUnconsolidatedStructuredEntities	lineItems	Disclosure of unconsolidated structured entities [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	DisclosureOfUnconsolidatedStructuredEntities	table	Disclosure of unconsolidated structured entities [table]	Schedule disclosing information related to unconsolidated structured entities.	disclosure: IFRS 12 B4 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisclosureOfVoluntaryChangeInAccountingPolicyAbstract		Disclosure of voluntary change in accounting policy [abstract]		
ifrs-full	DisclosureOfVoluntaryChangeInAccountingPolicyLineItems		Disclosure of voluntary change in accounting policy [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	DisclosureOfVoluntaryChangeInAccountingPolicyTable		Disclosure of voluntary change in accounting policy [table]	Table disclosing information related to a voluntary change in accounting policy.	disclosure: IAS 8 29
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyin		Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]		
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyin		Disclosure of yield curve used to discount cash flows that do not vary based on returns on	disclosure of the yield curve used to discount cash flows that do not vary based on	IFRS 17 120 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			underlying items [text block]	the returns on underlying items, applying paragraph 36 of IFRS 17.	
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyin	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItemsLineItems	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	Line items that 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	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyin	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItemsTable	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	Table disclosing information related to the yield curve used to discount cash flows that do not vary based on the returns on underlying items.	IFRS 17 120 – Effective 2021-01-01
ifrs-full	DisclosuresAboutOverlayApproachAbstract	Disclosures about overlay approach [abstract]			
ifrs-full	DisclosuresAboutTemporaryExemptionFromIFRS9Abstract	Disclosures about temporary exemption from IFRS 9 [abstract]			
ifrs-full	DisclosureThatRelatedPartyTransactionsWereMadeOnTermsEquivalentToThosePrevailInArm	DisclosureThatRelatedPartyTransactionsWereMadeOnTermsEquivalentToThosePrevailInArmsLengthTransactions	Disclosure that related party transactions	Table disclosing that related party	IAS 24 23

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			were made on terms equivalent to those that prevail in arm's length transactions	transactions were made on terms equivalent to those that prevail in arm's length transactions, made only if such terms can be substantiated.	
ifrs-full	DisclosureWhetherLoansPayableExplanationOfDefaultRemediedOrTermsOfLoansPayableRenegotiatedBefore	textBlock	Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	Explanation of whether a default on loans payable was remedied, or terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	IFRS 7 18 c
ifrs-full	DiscontinuedOperationsMember	domain	Discontinued operations [member]	This member stands for a component of an entity that either 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	disclosure: IFRS 5 Presentation and Disclosure

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DiscountedCashFlowMember	DiscountedCashFlowMember	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	DiscountedUnguaranteedResidualValueOfAssetsSubjectToFinanceLease	Instant, debit	Discounted unguaranteed residual value of assets subject to finance lease	The amount 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				an underlying asset.	
ifrs-full	DiscountRateMeasurementInputMember	Discount 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	DiscountRateUsedInCurrentMeasurementOfFairValueLessCostsOfDisposal	Discount rate used in current measurement of fair value less costs of disposal	The discount rate used in the current measurement of fair value less costs of disposal.		IAS 36 130 f iii
ifrs-full	DiscountRateUsedInPreviousMeasurementOfFairValueLessCostsOfDisposal	Discount rate used in previous measurement of fair value less costs of disposal	The discount rate used in the previous measurement of fair value less costs of disposal.		IAS 36 130 f iii
ifrs-full	DiscountRateUsedToReflectTimeValueOfMoneyRegulatoryDeferralAccountBalances	Discount rate used to reflect time value of money, regulatory deferral account balances	The discount rate used to 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	DiscussionOfImpactThatInitialApplicationOfIFRSIsExpectedToHaveOnFinancialStatements	Discussion of impact that initial application of new IFRS is expected to have on	The discussion of the impact that the initial application of a new IFRS is expected		IAS 8 31 e i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financial statements	to have on financial statements.	
ifrs-full	DisposalGroupsClassifiedAsHeldForSaleMember	ClassifiedAsHeldForSale	Disposal groups classified as held for sale [member]	This member stands for groups of assets, which are to be disposed of together as a group in a single transaction, and the liabilities directly associated with those assets that will be transferred in the transaction.	disclosure: IFRS 5 Presentation and Disclosure, common practice: IFRS 5 38
ifrs-full	DisposalOfMajorSubsidiaryMember	MajorSubsidiary	Disposal of major subsidiary [member]	This member stands for the disposal of a major subsidiary. [Refer: Subsidiaries [member]]	example: IAS 10 22 a
ifrs-full	DisposalsAndRetirementsIntangibleAssetsAndGoodwill	DisposalsAndRetirementsIntangibleAssetsAndGoodwill, credit	Disposals and retirements, intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	DisposalsAndRetirementsIntangibleAssetsAndGoodwillAbstract	DisposalsAndRetirementsIntangibleAssetsAndGoodwillAbstract	Disposals and retirements, intangible assets and goodwill [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DisposalsAndRetirementsIntangibleAssetsOtherThanGoodwill	X-duration, credit	DisposalsAndRetirements, intangible assets other than goodwill	The decrease in intangible assets other than goodwill resulting from disposals and retirements. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 118 e
ifrs-full	DisposalsAndRetirementsIntangibleAssetsOtherThanGoodwillAbstract		DisposalsAndRetirements, intangible assets other than goodwill [abstract]		
ifrs-full	DisposalsAndRetirementsPropertyPlantAndEquipment	X-duration, credit	DisposalsAndRetirements, property, plant and equipment	The decrease in property, plant and equipment resulting from disposals and retirements. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	DisposalsAndRetirementsPropertyPlantAndEquipmentAbstract		DisposalsAndRetirements, property, plant and equipment [abstract]		
ifrs-full	DisposalsBiologicalAssets	X-duration, credit	Disposals, biological assets	The decrease in biological assets resulting from disposals. [Refer: Biological assets]	disclosure: IAS 41 50 c
ifrs-full	DisposalsIntangibleAssetsAndGoodwill	X-duration, credit	Disposals, intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from disposals. [Refer:	common practice: IAS 38 118 e ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Intangible assets and goodwill]	
ifrs-full	DisposalsIntangibleAssetsOtherThanGoodwill	X duration, credit	Disposals, intangible assets other than goodwill	The decrease in intangible assets other than goodwill resulting from disposals. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e ii
ifrs-full	DisposalsInvestmentProperty	X duration, 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	DisposalsPropertyPlantAndEquipment	X duration, credit	Disposals, 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	DistributionAndAdministrativeExpense	X duration, debit	Distribution 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	DistributionCosts	X duration, debit	Distribution costs	The amount of costs relating to the distribution of goods and services.	example: IAS 1 103, disclosure: IAS 1 99

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DividendPayables	X instant, credit	Dividend payables	The amount of dividends that the company has declared but not yet paid.	common practice: IAS 1 55
ifrs-full	DividendsClassifiedAsExpense	X duration, debit	Dividends 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	DividendsPaidClassifiedAsFinancingActivities	X instant, credit	Dividends paid, classified as financing activities	The cash outflow for dividends paid by the entity, classified as financing activities.	disclosure: IAS 7 31
ifrs-full	DividendsPaidClassifiedAsOperatingActivities	X instant, credit	Dividends paid, classified as operating activities	The cash outflow for dividends paid by the entity, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	DividendsPaidOrdinaryShares	X duration, 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	DividendsPaidOrdinarySharesPerShare	XX.XX duration	Dividends paid, ordinary shares per share	The amount of dividends paid per ordinary share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaidOtherShares	X duration, debit	Dividends paid, other shares	The amount of dividends paid by the	disclosure: IAS 34 16A f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				entity on shares other than ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	DividendsPaidOtherSharesPerShare	xbrli:monetaryItemType, duration	Dividends paid, other shares per share	The amount of dividends paid per other share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaidToEquityHoldersOfParentClassifiedAsFinancingActivities	xbrli:monetaryItemType, credit	Dividends paid to equity holders of parent, classified as financing activities	The cash outflow for dividends paid to equity holders of the parent, classified as financing activities.	Activities practice: IAS 7 17
ifrs-full	DividendsPaidToNoncontrollingInterests	xbrli:monetaryItemType, credit	Dividends 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	DividendsPaidToNoncontrollingInterestsClassifiedAsFinancingActivities	xbrli:monetaryItemType, credit	Dividends paid to non-controlling interests, classified as financing activities	The cash outflow for dividends paid to non-controlling interests, classified as financing activities. [Refer: Non-controlling interests; Dividends paid to non-controlling interests]	Activities practice: IAS 7 17
ifrs-full	DividendsPayableNoncashDistributions	xbrli:monetaryItemType, instant, credit	Dividends payable, non-cash assets distributions	The amount of dividends payable by means of the distribution	disclosure: IFRIC 17 16 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of non-cash assets to owners.	
ifrs-full	DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwners	Xbrli:durationItemType, duration	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	The amount 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 period because no obligation exists at that time.	disclosure: IAS 1 137 a, disclosure: IAS 10 13
ifrs-full	DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnersPerShare	Xbrli:XXXItemType, duration	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	The amount, per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.	disclosure: IAS 1 137 a
ifrs-full	DividendsReceived	Xbrli:durationItemType, debit	Dividends received	The amount of dividends received.	disclosure: IFRS 12 B12 a
ifrs-full	DividendsReceivedClassifiedAsInvestingActivities	Xbrli:durationItemType, debit	Dividends received, classified as investing activities	The cash inflow from dividends received, classified as investing activities. [Refer:	disclosure: IAS 7 31

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Dividends received]	
ifrs-full	DividendsReceivedClassifiedAsOperatingActivities	Duration, debit	Dividends received, classified as operating activities	The cash inflow from dividends received, classified as operating activities. [Refer: Dividends received]	disclosure: IAS 7 31
ifrs-full	DividendsReceivedFromAssociatesClassifiedAsInvestingActivities	Duration, debit	Dividends received from associates, classified as investing activities	The cash inflow representing dividends received from associates, classified as investing activities. [Refer: Associates [member]; Dividends received]	common practice: IAS 7 16
ifrs-full	DividendsReceivedFromInvestmentsAccountedForUsingEquityMethodClassifiedAsInvestingActi	Duration, debit	Dividends received from investments accounted for using equity method, classified as investing activities	The cash inflow representing dividends received from investments that are accounted for using the equity method, classified as investing activities. [Refer: Investments accounted for using equity method; Dividends received]	common practice: IAS 7 16
ifrs-full	DividendsReceivedFromJointVenturesClassifiedAsInvestingActivities	Duration, debit	Dividends received from joint ventures,	The cash inflow representing dividends	common practice: IAS 7 16

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			classified as investing activities	received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]	
ifrs-full	DividendsRecognisedAsDistributionsToNoncontrollingInterests	X-duration; debit	DividendsRecognisedAsDistributionsToNoncontrollingInterests	The amount of dividends recognised as distributions to non-controlling interests. [Refer: Non-controlling interests]	common practice: IAS 1 106 d
ifrs-full	DividendsRecognisedAsDistributionsToOwnersOfParent	X-duration; debit	DividendsRecognisedAsDistributionsToOwnersOfParent	The amount of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]	common practice: IAS 1 106 d
ifrs-full	DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToCurrentYear	X-duration; debit	DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToCurrentYear	The amount of dividends relating to the current year, recognised as distributions to owners of the parent. [Refer: Parent [member]]	common practice: IAS 1 106 d
ifrs-full	DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToPriorYears	X-duration; debit	DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToPriorYears	The amount of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]	common practice: IAS 1 106 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	DividendsRecognisedAsDistributionsToOwnersPerShare	XXX duration	Dividends recognised as distributions to owners per share	The amount, per share, of dividends recognised as distributions to owners.	disclosure: IAS 1 107
ifrs-full	DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThro	XXX duration, credit	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	The amount of dividends related to investments in equity instruments that the entity has designated at fair value through other comprehensive income, derecognised during the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	disclosure: IFRS 7 11A d
ifrs-full	DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThro	XXX duration, credit	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	The amount of dividends related to investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of the reporting period. [Refer: Investments	disclosure: IFRS 7 11A d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in equity instruments designated at fair value through other comprehensive income [member]]	
ifrs-full	DomicileOfEntity	text	Domicile of entity	The country of domicile of the entity. [Refer: Country of domicile [member]]	disclosure: IAS 1 138 a
ifrs-full	DonationsAndSubsidiesExpense	duration, debit	Donations and subsidies expense	The amount of expense arising from donations and subsidies.	common practice: IAS 1 112 c
ifrs-full	EarningsPerShareAbstract		Earnings per share [abstract]		
ifrs-full	EarningsPerShareExplanatory	textBlock	Earnings per share [text block]	The disclosure of earnings per share.	disclosure: IAS 33 66
ifrs-full	EarningsPerShareLineItems		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	EarningsPerShareTable	table	Earnings per share [table]	Schedule disclosing information related to	disclosure: IAS 33 66

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

			category, initial application of IFRS 9	profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	EffectiveInterestRateDetermined	XRX Instant	Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	The effective interest rate determined on the date that the entity reclassifies its financial liabilities out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]	DisclosureOfFinancialLiabilitiesFirstApplicationO IFRS 7 42N a
ifrs-full	EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets	XRX Instant	Effective interest rate of financial assets reclassified out of available-for-sale financial assets	The effective 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	EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughPro	XRX Instant	Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	The effective interest rate of financial assets reclassified out of the fair value through profit or loss measurement category. [Refer: Financial	IFRS 7 12A f – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets at fair value through profit or loss]	
ifrs-full	EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome		Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	Basis 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 17 113 b – Effective 2021-01-01
ifrs-full	EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome		Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	Basis of 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) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for	IFRS 17 113 b – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	EffectOfAssetCeilingMember	Effect of asset ceiling [member]	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	EffectOfExchangeRateChangesOnCashAndCashEquivalents	Exchange rate changes, cash and cash equivalents, debit	Effect of exchange rate changes on cash and cash equivalents	The effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency. [Refer: Cash and cash equivalents]	disclosure: IAS 7 25, disclosure: IAS 7 28
ifrs-full	EffectOfExchangeRateChangesOnCashAndCashEquivalentsAbstract	Effect of exchange rate changes on cash and cash equivalents [abstract]	Effect of exchange rate changes on cash and cash equivalents [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	EffectOfOverlayApproachReclassificationAxis	Effect of overlay approach reclassification [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 39L e – Effective on first application of IFRS 9	
ifrs-full	EffectOfOverlayApproachReclassificationMember	Effect of overlay approach reclassification [member]	This member stands for the effect of the overlay approach reclassification.	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9	
ifrs-full	EffectOfTransitionToIFRSsMember	Effect 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	EffectOnAdjustmentToContractualServiceMarginOfChoiceNotToAdjustContractualServiceMargin	Effect on 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	The effect on the adjustment to the contractual service margin in the current period of a choice not to adjust the contractual service margin for some changes in the fulfilment	disclosure: IFRS 17 112 – Effective 2021-01-01	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				cash flows of contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	EightYearsBeforeReportingYearMember	Eight years before reporting year [member]	Eight years before reporting year [member]	This member stands for a year that ended eight years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	ElectricityDistributionMember	Electricity distribution [member]	Electricity distribution [member]	This member stands for an entity's activity related to distribution of electricity.	example: IFRS 14 IE2, example: IFRS 14 33
ifrs-full	EliminationOfIntersegmentAmountsMember	Elimination of intersegment amounts [member]	Elimination of intersegment amounts [member]	This member stands for the elimination of intersegment amounts in the reconciliations of total segment amounts to amounts recognised in the entity's financial statements.	example: IFRS 8 IG4, example: IFRS 8 28
ifrs-full	EmployeeBenefitsExpense	Expense, debit	Employee benefits expense	The expense of all forms of consideration given by an entity in	example: IAS 1 102, disclosure: IAS 1 99, disclosure: IAS 1 104

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				exchange for a service rendered by employees or for the termination of employment.	
ifrs-full	EmployeeContributions	X duration, credit	Employee contributions	The amount of employee contributions to retirement benefit plans.	disclosure: IAS 26 35 b ii
ifrs-full	EmployerContributions	X duration, credit	Employer contributions	The amount of employer contributions to retirement benefit plans.	disclosure: IAS 26 35 b i
ifrs-full	EnergyExpense	X duration, debit	Energy expense	The amount of expense arising from the consumption of energy.	common practice: IAS 1 112 c
ifrs-full	EnergyTransmissionCharges	X duration, debit	Energy transmission charges	The amount of charges related to transmission of energy.	common practice: IAS 1 112 c
ifrs-full	EnteringIntoSignificantCommitmentsOrContingentLiabilitiesMember	member	Entering into significant commitments or contingent liabilities [member]	This member stands for entering into significant commitments or contingent liabilities. [Refer: Contingent liabilities [member]]	example: IAS 10 22 i
ifrs-full	EntitysOwnEquityInstrumentsMember	member	Entity'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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				own equity instruments" axis if no other member is used.	
ifrs-full	EntitysTotalForAssociatesMember	Associates	Entity'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	EntitysTotalForBusinessCombinationsMember	BusinessCombinations	Entity's total for business combinations [member]	This 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	EntitysTotalForCashgeneratingUnitsMember	CashgeneratingUnits	Entity's total 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	EntitysTotalForConsolidatedStructuredEntitiesMember	ConsolidatedStructuredEntities	Entity's total for consolidated structured entities [member]	This member 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					structured entities
ifrs-full	EntitysTotalForExternalCreditGradesMember	External credit grades [member]	Entity's total 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	EntitysTotalForImpairmentOfFinancialAssetsMember	Impairment of financial assets [member]	Entity's total for impairment of financial assets [member]	This member 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	EntitysTotalForIndividualAssetsOrCashgeneratingUnitsMember	Individual assets or cash-generating units [member]	Entity's total for individual assets or cash-generating units [member]	This member stands for the standard value for the "Individual assets or cash-generating units" axis if no other member is used.	disclosure: IAS 36 130
ifrs-full	EntitysTotalForInternalCreditGradesMember	Internal credit grades [member]	Entity's total 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	EntitysTotalForJointOperationsMember	JointOperationsMember	Entity's total 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	EntitysTotalForJointVenturesMember	JointVenturesMember	Entity'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	EntitysTotalForProbabilityOfDefaultMember	ProbabilityOfDefaultMember	Entity's 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	EntitysTotalForRelatedPartiesMember	RelatedPartiesMember	Entity's 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					IFRS 13 93 b, disclosure: IFRS 13 93 e
ifrs-full	EquityAbstract		Equity [abstract]		
ifrs-full	EquityAndLiabilities	Instant, credit	Equity and liabilities	The amount of the entity's equity and liabilities. [Refer: Equity; Liabilities]	disclosure: IAS 1 55
ifrs-full	EquityAndLiabilitiesAbstract		Equity and liabilities [abstract]		
ifrs-full	EquityAttributableToOwnersOfParent	Instant, credit	Equity 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	EquityAttributableToOwnersOfParentMember	Instant, credit	Equity attributable to owners of parent [member]	This member stands for equity attributable to the owners of the parent.	disclosure: IAS 1 106
ifrs-full	EquityInstrumentsAmountContributedToFairValueOfPlanAssets	Instant, debit	Equity instruments, amount contributed to fair value of plan assets	The amount of 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]]	example: IAS 19 142 b
ifrs-full	EquityInstrumentsHeld	Instant, debit	Equity instruments held	The amount of instruments	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	EquityInterestsOfAcquirer	Amount, 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	EquityInvestmentsMember	member	Equity investments [member]	This member stands for investments in equity instruments.	example: IFRS 7 IG40B, example: IFRS 7 6
ifrs-full	EquityLiabilitiesAndRegulatoryDeferralAccountCreditBalances	Amount, credit	Equity, liabilities and regulatory deferral account credit balances	The credit balances of equity, liabilities and regulatory deferral account credit balances. [Refer: Equity; Liabilities; Regulatory deferral account credit balances]	disclosure: 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	EquityPriceRiskMember	Member	Equity 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 equity prices. [Refer: Financial instruments, class [member]]	example: IFRS 7 IG32, example: IFRS 7 40 a
ifrs-full	EquityReclassifiedIntoFinancialLiabilities	Duration	Equity reclassified into financial liabilities	The amount of equity reclassified into financial liabilities. [Refer: Equity; Financial liabilities]	disclosure: IAS 1 80A
ifrs-full	EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets	Duration, debit	Estimated cash flows of financial assets reclassified out of available-for-	The estimated cash flows of financial assets reclassified out of the available-for-sale category.	disclosure: IFRS 7 12A f – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity.	
ifrs-full	EstimatedFinancialEffectOfContingentLiabilities	XBRL Instant, credit	Estimated financial effect of contingent liabilities	The amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 a
ifrs-full	EstimateOfContributionsExpectedToBePaidToPlan	XBRL Instant, credit	Estimate of contributions expected to be paid to plan for next annual reporting period	The 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	EstimateOfUndiscountedClaimsThatArise FromContractsWithinScopeOfIFRS17	XBRL Instant, credit	Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	The estimate of the undiscounted amount of the claims that arise from contracts within the scope of IFRS 17.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	EstimatesOfPresentValueOfFutureCashFlowsMember	XBRL Instant, credit	Estimates of present value of future cash flows [member]	This member stands for the estimates of the present value of the	disclosure: IFRS 17 100 c i – Effective 2021-01-01, disclosure:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				future cash flows related to insurance contracts. [Refer: Insurance contracts [member]]	IFRS 17 101 a – Effective 2021-01-01
ifrs-full	EstimatesOfPresentValueOfFutureCashInflows	EstimatesOfPresentValueOfFutureCashInflowsMember	Estimates of present value of future cash inflows [member]	This 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	EstimatesOfPresentValueOfFutureCashOutflowsInsuranceContractsWithinScopeOfIFRS17ThatAreLiabilities	EstimatesOfPresentValueOfFutureCashOutflowsInsuranceContractsWithinScopeOfIFRS17ThatAreLiabilitiesMember	Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	This member stands for the estimates of the present value of future cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	disclosure: IFRS 17 132 b ii – Effective 2021-01-01
ifrs-full	EstimatesOfPresentValueOfFutureCashOutflows	EstimatesOfPresentValueOfFutureCashOutflowsMember	Estimates of present value of future cash outflows [member]	This member 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	EstimatesOfPresentValueOfFutureCashOutflowsOtherThanInsuranceAcquisitionCashFlowsMember	estimate of present value of future cash outflows other than insurance acquisition cash flows [member]	Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	This member 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]]	disclosure: IFRS 17 107 a – Effective 2021-01-01
ifrs-full	EstimatesOfPresentValueOfInsuranceAcquisitionCashFlowsMember	estimate of present value of insurance acquisition cash flows [member]	Estimates of present value of insurance acquisition cash flows [member]	This member 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	disclosure: IFRS 17 107 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts or groups of insurance contracts within the portfolio.	
ifrs-full	EventsOfReclassificationOfFinancialAssetsAxis	axis	Events of reclassification 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 12B
ifrs-full	EventsOfReclassificationOfFinancialAssetsMember	member	Events of reclassification of financial assets [member]	This member stands 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]	disclosure: IFRS 7 12B
ifrs-full	ExchangeDifferencesOnTranslationAbstract	Abstract	Exchange differences on translation [abstract]		
ifrs-full	ExciseTaxPayables	instant, credit	Excise tax payables	The amount of payables related to excise tax.	common practice: IAS 1 78
ifrs-full	ExercisePriceOfOutstandingShareOptions2019	XXX	Exercise price of outstanding share options	The exercise price of outstanding share options.	disclosure: IFRS 2 45 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ExercisePriceShareOptionsGranted	X.XX duration	Exercise price, share options granted	The exercise price of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedCashOutflowOnRedemptionOrRepurchaseOfPuttableFinancialInstruments	X.XX duration, credit	Expected cash outflow on redemption or repurchase of puttable financial instruments	The expected cash outflow on the redemption or repurchase of puttable financial instruments classified as equity. [Refer: Liquidity risk [member]; Financial instruments, class [member]]	disclosure: IAS 1 136A c
ifrs-full	ExpectedCreditLossesCollectivelyAssessedMember	Losses	Expected credit losses collectively assessed [member]	This 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	ExpectedCreditLossesIndividuallyAssessedMember	Losses	Expected credit losses individually assessed [member]	This 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	ExpectedCreditLossRate	X.XX instant	Expected credit loss rate	The rate of expected credit losses,	example: IFRS 7 IG20D,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExpectedDividendXXXPercentageShareOptionsGranted	X duration	Expected dividend as percentage, share options granted	The percentage of an expected dividend used to calculate the fair value of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedDividendShareOptionsGranted	X duration	Expected dividend, share options granted	The amount of an expected dividend used to calculate the fair value of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedReimbursementContingentLiabilitiesInBusinessCombination	X instant, debit	Expected reimbursement, contingent liabilities in business combination	The amount expected to be reimbursed by another party on expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member];	disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Business combinations [member]]	
ifrs-full	ExpectedReimbursementOtherProvisions	Instant, debit	Expected 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	ExpenseArisingFromExplorationForAndEvaluationOfMineralResources	Duration, debit	Expense arising from exploration for and evaluation of mineral resources	The amount 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.	disclosure: IFRS 6 24 b
ifrs-full	ExpenseArisingFromInsuranceContracts	Duration, debit	Expense arising from insurance contracts	The amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 37 b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ExpenseByNature	Xduration, 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	ExpenseByNatureAbstract		Expenses by nature [abstract]		
ifrs-full	ExpenseDueToUnwindingOfDiscountOnProvisions	Xduration, debit	Expense due to unwinding of discount on provisions	The amount 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	ExpenseForPolicyholderClaimsAndBenefitsWithoutReductionForReinsuranceHeld	Xduration, debit	Expense for policyholder claims and benefits, without reduction for reinsurance held	The amount of expense for policyholder claims and benefits, without any reduction for reinsurance held.	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ExpenseFromCashSettledShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidN	Yes	Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	The amount 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 assets]	Common practice: IAS 1 112 c
ifrs-full	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets	Yes	Expense from continuing involvement in derecognised financial assets	The amount of expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]	Disclosure: IFRS 7 42G b
ifrs-full	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssetsCumulativelyRecognised	Yes	Expense from continuing involvement in	The amount of cumulative expense recognised	Disclosure: IFRS 7 42G b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExpenseFromEquitySettledShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDi	Duration, debit	Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	The amount of expense arising from equity-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 assets]	IFRS 2 51 a
ifrs-full	ExpenseFromShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyF	Duration, debit	Expense from share-based payment	The amount of expense arising from	IFRS 2 51 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExpenseFromSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyF		Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]		
ifrs-full	ExpenseFromSharebasedPaymentTransactionsWithEmployees	Credit, debit	Expense from share-based payment transactions with employees	The amount of expense from share-based payment transactions with employees.	common practice: IAS 1 112 c
ifrs-full	ExpenseIncomeIncludedInProfitOrLossLiabilitiesUnderInsuranceContractsAndReinsuranceContra	Credit	Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	The increase (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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reinsurance contracts issued]	
ifrs-full	ExpenseOfRestructuringActivities	Xbrli:monetaryItemType, debit	Expense 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				effect on the nature and focus of the entity's operations.	
ifrs-full	ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransaction	XBRL Duration, debit	Expense recognised during period for bad and doubtful debts for related party transaction	The amount of expense recognised during the period in respect of bad or doubtful debts due from related parties. [Refer: Related parties [member]]	IAS 24 18 d
ifrs-full	ExpenseRelatingToLeasesOfLowValueAssetsForWhichRecognitionExemptionHasBeenUsed	XBRL Duration, debit	Expense relating to leases of low-value assets for which recognition exemption has been used	The amount of the expense relating to leases of low-value assets accounted for applying paragraph 6 of IFRS 16. This expense shall not include the expense relating to short-term leases of low-value assets.	IFRS 16 53 d
ifrs-full	ExpenseRelatingToShortTermLeasesForWhichRecognitionExemptionHasBeenUsed	XBRL Duration, debit	Expense relating to short-term leases for which recognition exemption has been used	The amount of the expense relating to short-term leases accounted for applying paragraph 6 of IFRS 16. This expense need not include the expense	IFRS 16 53 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				relating to leases with a lease term of one month or less. Short-term lease is a lease that, at the commencement 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	ExpenseRelatingToVariableLeasePaymentsNotIncludedInMeasurementOfLeaseLiabilities	Variation, debit	Expense relating to variable lease payments not included in measurement of lease liabilities	The amount of the expense relating to variable lease payments not included in the measurement of lease liabilities. 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 commencement date, other than the passage of time.	disclosure of IFRS 16 53 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Lease liabilities]	
ifrs-full	ExpensesArisingFromReinsuranceHeld	Duration, debit	Expenses 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	ExpensesFromAllocationOfPremiumsPaidToReinsurer	Duration, debit	Expenses from allocation of premiums paid to reinsurer	The amount 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	ExpensesOnFinancialAssetsReclassifiedOutOfAvailableforsaleCategory	Duration, debit	Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	The amount 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]	FinancialAssetsRecognisedInOther IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	ExpensesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValue	Duration, debit	Expenses on financial assets reclassified out of financial assets at fair value through	The amount of expenses recognised in profit or loss on financial assets reclassified out of the fair	AtFairValueThroughProfitOrLossR IFRS 7 12A e – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			profit or loss recognised in profit or loss	value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	ExplanationHowServiceConcessionArrangement	TextBlockItemType	Explanation of how service concession arrangement has been classified	The explanation of how a service concession arrangement has been classified. [Refer: Service concession arrangements [member]]	Disclosure: SIC 29 6 e
ifrs-full	ExplanationOfAccountingPoliciesAndMethods	TextBlockItemType	Description of accounting policies and methods of computation followed in interim financial statements [text block]	The disclosure of a statement that the same accounting policies and methods of computation are followed 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.	Disclosure: IAS 34 16A a
ifrs-full	ExplanationOfAdjustmentsBetweenDenominators	TextBlockItemType	Explanation of adjustments between	The reconciliation of the denominators	Disclosure: IAS 33 70 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			denominators used to calculate basic and diluted earnings per share	used in calculating basic and diluted earnings per share to each other.	
ifrs-full	ExplanationOfAdjustmentsOfNumeratorsToCalculateBasicEarningsPerShare	text	Explanation of adjustments of numerator to calculate basic earnings per share	The explanation of the adjustments made to the numerator in the calculation of the basic earnings per share.	disclosure IAS 33 70 a
ifrs-full	ExplanationOfAdjustmentsOfNumeratorsToCalculateDilutedEarningsPerShare	text	Explanation of adjustments of numerator to calculate diluted earnings per share	The explanation of the adjustments made to the numerator in the calculation of diluted earnings per share.	disclosure IAS 33 70 a
ifrs-full	ExplanationOfAdjustmentsThatWouldBeNecessaryToAchieveFairPresentation	text	Explanation of adjustments that would be necessary to achieve fair presentation	The 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	disclosure IAS 1 23 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExplanationOfAmountOfAnyGainRecognisedAndLineItemInStatementOfComprehensiveIncomeI	text	Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	The 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 3 B64 n i
ifrs-full	ExplanationOfAmountReclassifiedBetweenProfitOrLossAndOtherComprehensiveIncomeApplyin	text	Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	The explanation of the amount reclassified between profit or loss and other comprehensive income when applying the overlay approach, in a way that enables users of financial	IFRS 4 39L d – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				statements to understand how that amount is derived.	
ifrs-full	ExplanationOfAnyChangesInRangeOfOutcomesIn	Text	Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	The undiscounted outcomes explanation of any changes in the range of undiscounted outcomes and the reasons for those changes for contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	AndReasonsForThoseChangesForC IFRS 3 B67 b ii
ifrs-full	ExplanationOfAnyChangesInRecognisedAmounts	Text	Explanation of any changes in recognised amounts of contingent consideration	The Of Contingent Consideration explanation of any changes in recognised amounts of contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	IFRS 3 B67 b i
ifrs-full	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitially	Text	Explanation of assets acquired by way of government grant and initially recognised at fair value	The explanation of whether assets acquired by way of government grants and initially recognised	IAS 38 122 c iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExplanationOfAssumptionAboutFutureWithSignificantRiskOfResultingInMaterialAdjustments	text	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	The explanation of major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment.	disclosure: IAS 1 125, disclosure: IFRIC 14 10
ifrs-full	ExplanationOfAssumptionsToMeasureInsuranceAssetsAndLiabilities	text	Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	The 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.	disclosure: IFRS 4 37 c – Expiry date 2021-01-01
ifrs-full	ExplanationOfBasisOfPreparationOfUnadjustedComparativeInformation	text	Explanation of basis of preparation of unadjusted comparative information	The explanation of the basis used for the preparation of unadjusted	disclosure: IFRS 10 C6B, disclosure: IFRS 11 C13B, disclosure:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comparative information in the financial statements.	IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I, disclosure: IFRS 17 C27 – Effective 2021-01-01
ifrs-full	ExplanationOfBodyOfAuthorisation	BodyOfAuthorisationExplanation	Explanation of body of authorisation	The explanation of who authorised the financial statements for issue.	disclosure: IAS 10 17
ifrs-full	ExplanationOfChangeInActivitiesThatPermittedInsurerToReassessWhetherItsActivitiesArePredominantlyConnectedWithInsurance	ExplanationOfChangeInActivitiesThatPermittedInsurerToReassessWhetherItsActivitiesArePredominantlyConnectedWithInsuranceExplanation	Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	The explanation of the change in activities that permitted an insurer to reassess whether its activities are predominantly connected with insurance.	disclosure: IFRS 4 39C c iii – Expiry date 2021-01-01
ifrs-full	ExplanationOfChangeInActivitiesThatResultedInInsurerNoLongerQualifyingToApplyTemporaryExemptionFromIFRS9	ExplanationOfChangeInActivitiesThatResultedInInsurerNoLongerQualifyingToApplyTemporaryExemptionFromIFRS9Explanation	Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	The explanation of the change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	disclosure: IFRS 4 39D c – Expiry date 2021-01-01
ifrs-full	ExplanationOfChangeInBusinessModelForManagingFinancialAssets	ExplanationOfChangeInBusinessModelForManagingFinancialAssetsExplanation	Explanation of change in business model for managing financial assets	The explanation of the change in the entity's business model for managing financial assets. [Refer:	disclosure: IFRS 7 12B b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPreced	ChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriodExplanation	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period.	disclosure: IAS 1 51 a
ifrs-full	ExplanationOfChangesInApplicableTaxRatesToPreviousAccountingPeriod	ChangesInApplicableTaxRatesExplanation	Explanation of changes in applicable tax rates to previous accounting period	The explanation of the changes in the entity's applicable income tax rate(s) compared to the previous accounting period.	disclosure: IAS 12 81 d
ifrs-full	ExplanationOfChangesInDescriptionOfRetirementBenefitPlan	ChangesInDescriptionOfRetirementBenefitPlanExplanation	Explanation of changes in description of retirement benefit plan	The explanation of the changes in the description of the retirement benefit plan during the period covered by the report.	disclosure: IAS 26 36 g
ifrs-full	ExplanationOfContractualObligationsToPurchaseConstructOrDevelopInvestmentPropertyOrForRe	ContractualObligationsToPurchaseConstructOrDevelopInvestmentPropertyOrForRepairsMaintenanceExplanation	Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance	The explanation of contractual obligations to purchase, construct or develop investment property or for repairs,	disclosure: IAS 40 75 h

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			or enhancements	maintenance or enhancements. [Refer: Investment property]	
ifrs-full	ExplanationOfCreditRiskManagementPracticesAndHowTheyRelateToRecognitionAndMeasureme	textBlockItemType	Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	The explanation of the credit risk management practices and how they relate to the recognition and measurement of expected credit losses.	IFRS 7 35F
ifrs-full	ExplanationOfDepartureFromIFRS	textBlockItemType	Explanation of departure from IFRS	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExplanationOfDesignatedFinancialAssetsThatAreHeldOutsideLegalEntityThatIssuesContractsWit	text	ExplanationOfDesignatedFinancialAssetsThatAreHeldOutsideLegalEntityThatIssuesContractsWithinScopeOfIFRS4	explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4.	IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	ExplanationOfDetailsOfAnyInvestmentInEmployer	text	ExplanationOfDetailsOfAnyInvestmentInEmployer	Text explanation of the details of any investment in the employer that a retirement benefit plan has.	disclosure: IAS 26 35 a iv
ifrs-full	ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedPartyTran	text	ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedParty	Text explanation of the details of guarantees given or received for outstanding balances for	disclosure: IAS 24 18 b ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			related party transaction	related party transactions. [Refer: Guarantees [member]; Related parties [member]]	
ifrs-full	ExplanationOfDetailsOfInvestmentExceedingEitherFivePerCentOfNetAssetsAvailableForBenefits	DetailsOfInvestmentExceedingEitherFivePerCentOfNetAssetsAvailableForBenefits	Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	The 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.	IAS 26 35 a iii
ifrs-full	ExplanationOfDifferenceBetweenOperatingLeaseCommitmentsDisclosedAndLeaseLiabilitiesRecognised	DifferenceBetweenOperatingLeaseCommitmentsDisclosedApplyingIAS17AndLeaseLiabilitiesRecognised	Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]	The explanation of the difference between: (a) operating lease commitments disclosed applying IAS 17 at the end of the annual reporting period immediately preceding the date of initial application of IFRS 16, discounted using the incremental borrowing	IFRS 16 C12 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				rate at the date of initial application; and (b) lease liabilities recognised in the statement of financial 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 right-of-use asset in a similar economic environment.	
ifrs-full	ExplanationOfDirectMeasurementOfFairValueOfGoodsOrServicesReceived	ExplanationOfDirectMeasurementOfFairValueOfGoodsOrServicesReceived	Explanation 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 value was measured at a market price for those goods or services).	IFRS 2 48

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ExplanationOfDisposalOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFa	DisposalOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModelExplanatory	of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	explanation of the fact that the entity has disposed of investment property not carried at fair value when 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]	IAS 40 78 d i
ifrs-full	ExplanationOfEffectOfChangeForBiologicalAssetForWhichFairValueBecomesReliablyMeasurabl	EffectOfChangeForBiologicalAssetForWhichFairValueBecomesReliablyMeasurableExplanatory	of effect of change for biological asset for which fair value becomes reliably measurable	explanation of the effect of changing to fair value measurement for biological assets previously measured at their cost less any accumulated depreciation and impairment losses but for which fair value	IAS 41 56 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				becomes reliably measurable. [Refer: Biological assets; Impairment loss]	
ifrs-full	ExplanationOfEffectOfChangesInAssumptionsToMeasureInsuranceAssetsAndInsuranceLiabilities	EffectOfChangesInAssumptionsToMeasureInsuranceAssetsAndInsuranceLiabilities	Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	The 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.	IFRS 4 37 d – Expiry date 2021-01-01
ifrs-full	ExplanationOfEffectOfChangesInCompositionOfEntityDuringInterimPeriod	EffectOfChangesInCompositionOfEntityDuringInterimPeriod	Explanation of effect of changes in composition of entity during interim period	The explanation of the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. [Refer: Business combinations	IAS 34 16A i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Discontinued operations [member]; Subsidiaries [member]]	
ifrs-full	ExplanationOfEffectOfChangesInPlanToSellNonCurrentAssetOrDisposalGroupHeldForSaleOnResultsOfOperationsForCurrentPeriod	EffectOfChangesInPlanToSellNonCurrentAssetOrDisposalGroupHeldForSaleOnResultsOfOperationsForCurrentPeriod	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	The 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]]	IFRS 5 42
ifrs-full	ExplanationOfEffectOfChangesInPlanToSellNonCurrentAssetOrDisposalGroupHeldForSaleOnResultsOfOperationsForPriorPeriod	EffectOfChangesInPlanToSellNonCurrentAssetOrDisposalGroupHeldForSaleOnResultsOfOperationsForPriorPeriod	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	The 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	IFRS 5 42

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				classified as held for sale]	
ifrs-full	ExplanationOfEffectOfShareBasedPaymentsOnFinancialPosition	ExplanationOfEffectOfShareBasedPaymentsOnFinancialPosition	Explanation of effect of share-based payments on entity's financial position [text block]	The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's financial position.	disclosure: IFRS 2 50
ifrs-full	ExplanationOfEffectOfShareBasedPaymentsOnProfitOrLoss	ExplanationOfEffectOfShareBasedPaymentsOnProfitOrLoss	Explanation of effect of share-based payments on entity's profit or loss [text block]	The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's profit (loss).	disclosure: IFRS 2 50
ifrs-full	ExplanationOfEffectOfTransitionOnReportedCashFlows	ExplanationOfEffectOfTransitionOnReportedCashFlows	Explanation of effect of transition on reported cash flows	The explanation of material adjustments to the statement of cash flows resulting from the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	disclosure: IFRS 1 25, disclosure: IFRS 1 23
ifrs-full	ExplanationOfEffectOfTransitionOnReportedFinancialPerformance	ExplanationOfEffectOfTransitionOnReportedFinancialPerformance	Explanation of effect of transition on reported	The explanation of how the transition	disclosure: IFRS 1 23

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financial performance	from previous GAAP to IFRSs affected the entity's reported financial performance. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	ExplanationOfEffectOfTransitionOnReportedFinancialPosition	ExplanationOfEffectOfTransitionOnReportedFinancialPosition	Explanation of effect of transition on reported financial position	The explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial position. [Refer: Previous GAAP [member]; IFRSs [member]]	disclosure: IFRS 1 23
ifrs-full	ExplanationOfEffectThatTimingOfSatisfactionOfPerformanceObligationsAndTypicalTimingOfPa	ExplanationOfEffectThatTimingOfSatisfactionOfPerformanceObligationsAndTypicalTimingOfPa	Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	The explanation of the effect that the timing of satisfaction of performance obligations and the typical timing of payment have on the contract assets and the contract liabilities. [Refer: Performance obligations [member];	disclosure: IFRS 15 117

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Contract assets; Contract liabilities]	
ifrs-full	ExplanationOfEstimatedFinancialEffectOfContingentLiabilitiesInBusinessCombination	Explanation of estimated financial effect, contingent liabilities in business combination		The explanation of the estimated financial effect for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	IFRS 3 B64 j i
ifrs-full	ExplanationOfEstimatedFinancialEffectOfContingentAssets	Explanation of estimated financial effect of contingent assets		The explanation of the estimated financial 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.	disclosure: IAS 37 89
ifrs-full	ExplanationOfFactAndBasisForPreparationOfFinancialStatementsNotGoingConcernBasis	Explanation of fact and basis for preparation of financial statements		The explanation of the fact that the entity has not prepared	disclosure: IAS 1 25

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfFactorsInReachingDecisionThatProvisionOfSupportToPreviouslyUnconsolidatedSt		Explanation 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 a parent or any of its subsidiaries to provide, without having a contractual obligation to do so, financial or other support to a previously unconsolidated structured entity that resulted in the entity controlling the structured entity. [Refer: Subsidiaries [member]; Unconsolidated structured entities [member]]	IFRS 12 16
ifrs-full	ExplanationOfFactsAndCircumstancesIndicatingRareSituationForReclassificationOutOfFinancialA		Explanation of facts and circumstances indicating rare situation for	Explanation of facts and circumstances indicating a rare situation	IFRS 7 12A c – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfFactsAndCircumstancesOfSaleOrReclassificationAndExpectedDisposalMannerAnd		Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	explanation 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.	DisclosureIFRS 5 41 b
ifrs-full	ExplanationOfFactThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteU		Explanation of fact that aggregate carrying amount of goodwill or	explanation of the fact that the aggregate carrying	DisclosureIAS 36 135

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfFactThatCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLives	fact	Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	Explanation of the fact 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)	IAS 36 135

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExplanationOfFactThatEntitysOwnersOrOthersHavePowerToAmendFinancialStatementsAfterIssue	textBlockItemType	Explanation of fact that entity's owners or others have power to amend financial statements after issue	The explanation of the fact that the entity's owners or others have the power to amend financial statements after issue.	IAS 10 17
ifrs-full	ExplanationOfFactThatFinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasured	textBlockItemType	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	The explanation of the fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments,	IFRS 7 30 e – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				class [member]]	
ifrs-full	ExplanationOfFactThatFinancialStatementsAndCorresponding	TextBlock	Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	The explanation of the fact that financial statements and the corresponding figures for previous periods have been restated for changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period in hyperinflationary reporting.	DisclosureForPreviousPeriodsHaveBe IAS 29 39 a
ifrs-full	ExplanationOfFactThatFinancialStatementsForPrevious	TextBlock	Explanation of fact that financial statements for previous periods not presented	The explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.	NotPresented IFRS 1 28
ifrs-full	ExplanationOfFactThatMaximumAmountOfPayment	TextBlock	Explanation of fact that maximum amount of payment for contingent consideration arrangements and	The explanation of the fact that the maximum amount of the payment for contingent consideration	dgentConsiderationArrangementsAr IFRS 3 B64 g iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			indemnification assets is unlimited	arrangements and indemnification assets is unlimited.	
ifrs-full	ExplanationOfFactThatSharesHaveNoParValue	textblock	Explanation of fact that shares have no par value	The explanation of the fact that shares have no par value. [Refer: Par value per share]	disclosure: IAS 1 79 a iii
ifrs-full	ExplanationOfFinancialEffectOfAdjustmentsRelatedToBusinessCombinations	textblock	Explanation of financial effect of adjustments related to business combinations	The 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]]	disclosure: IFRS 3 61
ifrs-full	ExplanationOfFinancialEffectOfContingentLiabilities	textblock	Explanation of estimated financial effect of contingent liabilities	The explanation of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 a
ifrs-full	ExplanationOfFinancialEffectOfExpectedReimbursementFromThirdPartyForRecognisedProvision	textblock	Explanation of financial effect of	The explanation of the financial	disclosure: IAS 1 20 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			departure from IFRS	effect of the departure from IFRS on items in the financial statements that would have been reported when complying with the requirement.	
ifrs-full	ExplanationOfFinancialEffectOfNonadjustingEventAfterReportingPeriod	[text block]	Explanation of financial effect of non-adjusting event after reporting period [text block]	The 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	ExplanationOfGainOrLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusin	[text block]	Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	The explanation of the gain or loss that both relates to identifiable assets acquired or liabilities assumed in a business combination and is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business	IFRS 3 B67 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				available and no exchangeability with stable foreign currency exists.	
ifrs-full	ExplanationOfHowEntityDetermi	TextBlockItemType	Explanation of how entity determined measurement of insurance contracts at transition date	The explanation of how an entity determined the measurement of insurance contracts at the transition date. [Refer: Insurance contracts [member]]	nedMeasurementOfInsuranceContractsAtTransitionDate IFRS 17 115 – Effective 2021-01-01
ifrs-full	ExplanationOfHowRateRegulatio	TextBlockItemType	Explanation of how rate regulator is related	The explanation of how the rate regulator is related to the entity. [Refer: Description of identity of rate regulator(s)]	disclosure: IFRS 14 30 b
ifrs-full	ExplanationOfHowSignificantCh	TextBlockItemType	Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	The explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance.	anGrossCarryingAmountOfFinancialInstrumentsContribute IFRS 7 35I
ifrs-full	ExplanationOfHowTimingOfSatis	TextBlockItemType	Explanation of how timing of satisfaction of performance	The explanation of how the timing of satisfaction of	factionOfPerformanceObligationRelatesToTypicalTimingOfPay IFRS 15 117

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			obligations relates to typical timing of payment	performance obligations relates to the typical timing of payment. [Refer: Performance obligations [member]]	
ifrs-full	ExplanationOfImpairmentLossRecognisedOrReversedByCashGeneratingUnit	DisclosureOfImpairmentLossRecognisedOrReversedByClassOfAssetsAndBySegment	Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	Disclosure of an impairment loss recognised or reversed for a cash-generating unit. [Refer: Impairment loss; Reversal of impairment loss]	IAS 36 130 d ii
ifrs-full	ExplanationOfIndependentValuerInvolvementInRevaluationOfPropertyPlantAndEquipment	DisclosureOfExplanationOfIndependentValuerInvolvementInRevaluationOfPropertyPlantAndEquipment	Explanation of involvement of independent valuer in revaluation, property, plant and equipment	Explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]	IAS 16 77 b
ifrs-full	ExplanationOfInitialApplicationOfImpairmentRequirementsForFinancialInstruments	DisclosureOfExplanationOfInitialApplicationOfImpairmentRequirementsForFinancialInstrumentsExplanatory	Explanation of initial application of impairment requirements for financial instruments [text block]	Explanation of the initial application of the impairment requirements for financial instruments.	IFRS 7 42P
ifrs-full	ExplanationOfInputsAssumptionsAndEstimationTechniquesUsedToApplyImpairmentRequirements	DisclosureOfExplanationOfInputsAssumptionsAndEstimationTechniquesUsedToApplyImpairmentRequirements	Explanation of inputs,	Explanation	IFRS 7 35G

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfInsuranceFinanceIncomeExpenses	InsuranceFinanceIncomeExpenses	Explanation of insurance finance income (expenses)	The 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	ExplanationOfInterestRevenueReportedNetOfInterestExpense	InterestRevenueReportedNetOfInterestExpense	Explanation of interest income reported net of interest expense	The explanation that the entity has reported a segment's interest revenue net of its interest expense. [Refer: Interest expense]	disclosure: IFRS 8 23
ifrs-full	ExplanationOfInvestingAndFinancingTransactionsNotRequiringUseOfCashOrCashEquivalents	InvestingAndFinancingTransactionsNotRequiringUseOfCash	Explanation of investing and financing transactions not requiring use of cash or cash equivalents	The explanation of the relevant information about investing and financing transactions that do not require the use of cash	disclosure: IAS 7 43

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or cash equivalents.	
ifrs-full	ExplanationOfInvolvementOfIndependentValuer	InvolvementOfIndependentValuer	Explanation of involvement of independent valuer in revaluation, right-of-use assets	The explanation of whether an independent valuer was involved for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]	RightsOfUseAssets IFRS 16 57
ifrs-full	ExplanationOfIssuancesRepurchasesAndRepaymentsOfDebtAndEquitySecurities	IssuancesRepurchasesAndRepaymentsOfDebtAndEquitySecurities	Explanation of issues, repurchases and repayments of debt and equity securities	The explanation of the issues, repurchases and repayments of debt and equity securities.	disclosure: IAS 34 16A e
ifrs-full	ExplanationOfMainClassesOfAssetsAffectedByImpairmentLossesOrReversalsOfImpairmentLosses	MainClassesOfAssetsAffectedByImpairmentLossesOrReversalsOfImpairmentLosses	Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	The explanation of the main classes of assets affected by impairment losses or reversals of impairment losses. [Refer: Impairment loss]	disclosure: IAS 36 131 a
ifrs-full	ExplanationOfMainEventsAndCircumstancesThatLedToRecognitionOfImpairmentLossesAndReversalsOfImpairmentLosses	MainEventsAndCircumstancesThatLedToRecognitionOfImpairmentLossesAndReversalsOfImpairmentLosses	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	The explanation of the main events and circumstances that led to the recognition of impairment losses and reversals of impairment losses. [Refer:	disclosure: IAS 36 131 b, disclosure: IAS 36 130 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Impairment loss]	
ifrs-full	ExplanationOfManagementJudgementsInApplyingTheEntitysAccountingPoliciesWithSignificantEffec	TextBlock	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	The 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 the financial statements.	disclosure: IAS 1 122
ifrs-full	ExplanationOfMaterialEventsSubsequentToTheEndOfTheInterimPeriodThatHaveNotBeenReflected	TextBlock	Explanation of events after interim period that have not been reflected	The explanation of events after the interim period that have not been reflected in the financial statements for the interim period.	disclosure: IAS 34 16A h
ifrs-full	ExplanationOfMeasurementBasesUsedInPreparingFinancialStatements	TextBlock	Explanation of measurement bases used in preparing financial statements [text block]	The explanation of the measurement basis (or bases) used in preparing the financial statements.	disclosure: IAS 1 117 a
ifrs-full	ExplanationOfMethodMainParametersAndAssumptionsUnderlyingDisclosureInformationProvidedSensitivity	TextBlock	Explanation of method, main parameters	The explanation of the method,	disclosure: IFRS 17 129 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	the main parameters and assumptions underlying the information provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	
ifrs-full	ExplanationOfMethodsUsedToDetermineInsuranceFinanceIncomeExpensesRecognisedInProfitOr	ExplanationOfMethodsUsedToDetermineInsuranceFinanceIncomeExpensesRecognisedInProfitOrLoss	Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	The explanation of the methods used to determine the insurance finance income (expenses) recognised in profit or loss. [Refer: Insurance finance income (expenses)]	IFRS 17 118 – Effective 2021-01-01
ifrs-full	ExplanationOfModificationsModifiedShareBasedPaymentArrangements	ExplanationOfModificationsModifiedShareBasedPaymentArrangements	Explanation of modifications, modified share-based payment arrangements	The explanation of the modifications for share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	disclosure: IFRS 2 47 c i
ifrs-full	ExplanationOfNatureAndAdjustmentsToAmountsPreviouslyPresentedInDiscontinuedOperations	ExplanationOfNatureAndAdjustmentsToAmountsPreviouslyPresentedInDiscontinuedOperations	Explanation of nature and adjustments to amounts previously presented in	The explanation of the nature and amount of adjustments	IFRS 5 35

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			discontinued operations	in the current 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExplanationOfNatureAndAmountOfChangesInEstimatesOfAmountsReportedInPriorInterimPeriod	Text	Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	The 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.	IAS 34 16A d
ifrs-full	ExplanationOfNatureAndAmountOfItemAffectingAssetsLiabilitiesEquityNetIncomeOrCashFlow	Text	Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual	The explanation of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are	IAS 34 16A c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			because of their nature size or incidence	unusual because of their nature, size or incidence.	
ifrs-full	ExplanationOfNatureAndAmountOfSignificantTra	text	Explanation of nature and amount of significant transactions	The 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 of that government.	disclosure: IAS 24 26 b i
ifrs-full	ExplanationOfNatureAndExtentOfObligationsToAcquireOrBuildItemsOfPropertyPlantAndEquipm	text	Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	The 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	disclosure: SIC 29 6 c iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Property, plant and equipment]	
ifrs-full	ExplanationOfNatureAndExtentOfObligationsToDeliverOrRightsToReceiveSpecifiedAssetsAtEnd	NatureAndExtentOfObligationsToDeliverOrRightsToReceiveSpecifiedAssetsAtEnd	Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	The 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]]	SIC 29 6 c iv
ifrs-full	ExplanationOfNatureAndExtentOfObligationsToProvideOrRightsToExpectProvisionOfServices	NatureAndExtentOfObligationsToProvideOrRightsToExpectProvisionOfServices	Explanation of nature and extent of obligations to provide or rights to expect provision of services	The 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	SIC 29 6 c ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				arrangements [member]]	
ifrs-full	ExplanationOfNatureAndExtentOfOtherRightsAndObligations	NatureAndExtentOfOtherRightsAndObligations	Explanation of nature and extent of other rights and obligations	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights and obligations in service concession arrangements that the entity does not separately disclose. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 c vi
ifrs-full	ExplanationOfNatureAndExtentOfRenewalAndTerminationOptions	NatureAndExtentOfRenewalAndTerminationOptions	Explanation of nature and extent of renewal and termination options	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of renewal and termination options in service concession arrangements. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 c v
ifrs-full	ExplanationOfNatureAndExtentOfRightsToUseSpecifiedAssets	NatureAndExtentOfRightsToUseSpecifiedAssets	Explanation of nature and extent of rights to	The explanation of the nature and extent (for example,	disclosure: SIC 29 6 c i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfNotAppliedNewStandardsOrInterpretations	TextBlock	Explanation of new standards or interpretations not applied	The explanation of the fact that the entity has not applied a new IFRS that has been issued but is not yet effective.	disclosure: IAS 8 30 a
ifrs-full	ExplanationOfObjectiveOfMethodUsedAndLimitationsThatMayResultInInformationProvidedSens	TextBlock	Explanation of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	The explanation of the objective of the method used and of any limitations that may result in the information provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	disclosure: IFRS 17 129 b – Effective 2021-01-01
ifrs-full	ExplanationOfPeriodOverWhichManagementHasProjectedCashFlows	TextBlock	Explanation of period over which management has projected cash flows	The explanation of the period over which management has projected cash flows	disclosure: IAS 36 134 d iii, disclosure: IAS 36 134 e iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				based on financial budgets/ forecasts approved by management including, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified. [Refer: Cash-generating units [member]]	
ifrs-full	ExplanationOfPossibilityOfReimbursement	ExplanationOfPossibilityOfReimbursementContingentLiabilities	Explanation of possibility of reimbursement, contingent liabilities	The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 c
ifrs-full	ExplanationOfPossibilityOfReimbursement	ExplanationOfPossibilityOfReimbursementContingentLiabilitiesInBusinessCombination	Explanation of possibility of reimbursement, contingent liabilities in business combination	The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities recognised in a business combination.	disclosure: IFRS 3 B64 j i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	ExplanationOfReasonForNonDisclosureOfInformationRegardingContingentAsset	ExplanationOfReasonForNonDisclosureOfInformationRegardingContingentAsset	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	The 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.	IAS 37 92
ifrs-full	ExplanationOfReasonForNonDisclosureOfInformationRegardingContingentLiability	ExplanationOfReasonForNonDisclosureOfInformationRegardingContingentLiability	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	The explanation of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and	IAS 37 92

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]	
ifrs-full	ExplanationOfReasonForNonDisclosureOfInformationRegardingProvision	ExplanationOfReasonForNonDisclosureOfInformationRegardingProvision	Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	The 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]	IAS 37 92
ifrs-full	ExplanationOfReasonsForChangesInLossAllowance	ExplanationOfReasonsForChangesInLossAllowance	Explanation of reasons for changes in loss allowance for financial instruments	The 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	IFRS 7 B8D

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the expected credit losses.	
ifrs-full	ExplanationOfReasonsForSignificantChangesInFinancialStatementLineItemsDueToApplicationOf	ReasonsForSignificantChangesInFinancialStatementLineItemsDueToApplicationOfIFRS15	Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	The explanation of the reasons for significant changes in financial statement line items due to the application of IFRS 15.	IFRS 15 C8 b
ifrs-full	ExplanationOfReasonsWhyEntityElectedToApplyIFRSsAsIfItHadNeverStoppedApplyingIFRSs	ReasonsWhyEntityElectedToApplyIFRSsAsIfItHadNeverStoppedApplyingIFRSs	Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	The explanation of the reasons why an entity 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, elected to apply IFRSs as if it had never stopped applying IFRSs.	IFRS 1 23B
ifrs-full	ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsForCorrectionRelatedToPriorPer	ReasonWhyItIsImpracticableToDetermineAmountsForCorrectionRelatedToPriorPeriodErrors	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	The explanation of the reason why it is impracticable to determine amounts for corrections related to	IAS 8 49 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				prior period errors.	
ifrs-full	ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsOfAdjustmentsRelatedToChang		Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	The explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy.	disclosure: IAS 8 28 h, disclosure: IAS 8 29 e
ifrs-full	ExplanationOfRelationshipBetweenAmountsPayableOnDemandThatArise		Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related groups of contracts	The explanation of the relationship between the amounts payable on demand that arise from contracts within the scope of IFRS 17 and the carrying amount of the related groups of contracts.	disclosure: IFRS 17 132 c – Effective 2021-01-01
ifrs-full	ExplanationOfRelationshipBetweenInsuranceFinanceIncomeExpenseAnd		Explanation of relationship between insurance finance income (expenses) and investment return on assets	The 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	disclosure: IFRS 17 110 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			resulted in controlling unconsolidated structured entity	an investment entity or any of its 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	ExplanationOfRestrictionsOnDistributionOfRevaluationSurplusForIntangibleAssets	text	Explanation of restrictions on distribution of revaluation surplus for intangible assets	The explanation of restrictions on the distribution of the balance of the revaluation surplus for intangible assets to shareholders. [Refer: Revaluation surplus]	IAS 38 124 b
ifrs-full	ExplanationOfRestrictionsOnRealisationOfIncomeAndDisposalProceedsOfInvestmentProperty	text	Explanation of restrictions on	The explanation of the	IAS 40 75 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfRiskManagementStrategyRelatedToHedgeAccounting	RiskManagementStrategyRelatedToHedgeAccounting	Explanation of risk management strategy related to hedge accounting [text block]	The explanation of the risk management strategy related to hedge accounting.	disclosure: IFRS 7 22A
ifrs-full	ExplanationOfSeasonalityOrCyclicalityOfInterimOperations	SeasonalityOrCyclicalityOfInterimOperations	Explanation of seasonality or cyclicality of interim operations	The explanatory comments about the seasonality or cyclicality of interim operations.	disclosure: IAS 34 16A b
ifrs-full	ExplanationOfShareOptionsInSharebasedPaymentArrangement	DescriptionOfShareBasedPaymentArrangement	Description of share-based payment arrangement	The description of a share-based payment arrangement that existed at any time during the reporting period. [Refer: Share-based payment arrangements [member]]	disclosure: IFRS 2 45 a
ifrs-full	ExplanationOfSignificantChangesInContractAssetsAndContractLiabilities	SignificantChangesInContractAssetsAndContractLiabilities	Explanation of significant changes in contract	The explanation of the significant	disclosure: Explanatory IFRS 15 118

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets and contract liabilities [text block]	changes in the contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]	
ifrs-full	ExplanationOfSignificantChangesInNetInvestmentInFinanceLease	SignificantChangesInNetInvestmentInFinanceLeaseExplanatory	Explanation of significant changes in net investment in finance lease [text block]	The 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	ExplanationOfSignificantDecreaseInLevelOfGovernmentGrantsUnfulfilledOrUnconditionalAgriculturalActivity	SignificantDecreaseInLevelOfGovernmentGrantsUnfulfilledOrUnconditionalAgriculturalActivityExplanatory	Explanation of significant decrease in level of government grants for agricultural activity [text block]	The explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Government grants]	IAS 41 57 c
ifrs-full	ExplanationOfSignificantTermsOfServiceConcessionArrangementThatMayAffectAmountTimingAndCertainty	SignificantTermsOfServiceConcessionArrangementThatMayAffectAmountTimingAndCertaintyExplanatory	Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of	The explanation of significant terms of service concession arrangements that may affect the 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	ExplanationOfTermsAndConditionsOfOutstandingBalancesForRelatedPartyTransaction	TextBlock	Explanation of terms and conditions of outstanding balances for related party transaction	The explanation of the terms and conditions of outstanding balances for related party transactions. [Refer: Related parties [member]]	IAS 24 18 b i
ifrs-full	ExplanationOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	TextBlock	Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The description of transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	IFRS 3 B64 l, disclosure: IFRS 3 B64 m, disclosure: IFRS 3 B64 l i
ifrs-full	ExplanationOfTransfersOfCumulativeGainOrLossWithinEquityInvestmentsInEquityDesignatedAtFairValueThroughOtherComprehensiveIncome	TextBlock	Explanation of transfers of cumulative gain or	The explanation of transfers of the	IFRS 7 11A e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationOfUnfulfilledConditionsAndOtherContingenciesAttachingToGovernmentAssistance	textBlockItemType	Explanation of unfulfilled conditions and other contingencies attaching to government assistance	The explanation of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised. [Refer: Government [member]]	disclosure: IAS 20 39 c
ifrs-full	ExplanationOfValueAssignedToKeyAssumption	textBlockItemType	Explanation of value assigned to key assumption	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				units [member]]	
ifrs-full	ExplanationOfWhenEntityExpectsToRecognise	WhenEntityExpectsToRecognise	Explanation of when entity expects to recognise remaining contractual service margin in profit or loss	RemainingContractualServiceMargin	disclosure IFRS 17 109 – Effective 2021-01-01
ifrs-full	ExplanationOfWhenEntityExpectsToRecognise	WhenEntityExpectsToRecognise	Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	TransactionPriceAllocatedToRemainingPerformanceObligations	disclosure IFRS 15 120 b ii
ifrs-full	ExplanationOfWhetherAnyConsideration	WhetherAnyConsideration	Explanation of whether any consideration from contracts with customers is	ExplanationFromContractsWithCustomersIsNotIncludedInDisclosure	disclosure IFRS 15 122

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			not included in disclosure of transaction price allocated to remaining performance obligations	customers is not included in the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]	
ifrs-full	ExplanationOfWhetherBreachesWhichPermittedLenderToDemandAccelerated		Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	The explanation of whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.	disclosure: IFRS 7 19
ifrs-full	ExplanationOfWhetherEntityAppliesExemption		Explanation of whether entity applies exemption in IAS 24.25	The explanation of whether the entity applies the exemption in paragraph 25 of IAS 24.	disclosure: IAS 24 26
ifrs-full	ExplanationOfWhetherEntityHasObligation		Explanation of whether entity has obligation	The explanation of whether the entity has	disclosure: IFRS 7 15 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			to return collateral sold or repledged in absence of default by owner of collateral	the obligation to return collateral sold or repledged in absence of default by the owner of the collateral.	
ifrs-full	ExplanationOfWhetherParticipantsContributeToRetirementBenefitPlan	ExplanationOfWhetherParticipantsContributeToRetirementBenefitPlan	Explanation of whether participants contribute to retirement benefit plan	The explanation of whether participants contribute to retirement benefit plans.	disclosure: IAS 26 36 d
ifrs-full	ExplanationOfWhetherPracticalExpedientIsAppliedForDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations	ExplanationOfWhetherPracticalExpedientIsAppliedForDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations	Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	The 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]	disclosure: IFRS 15 122
ifrs-full	ExplanationOfWhyEntityCameToDifferentConclusionsInNewAssessmentApplyingParagraphs412	ExplanationOfWhyEntityCameToDifferentConclusionsInNewAssessmentApplyingParagraphs412	Explanation 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	The 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 date of initial	disclosure: IFRS 17 C33 c – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				application of IFRS 17.	
ifrs-full	ExplanationOfWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyAtCostOrInAccor	text	Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model	The explanation of why fair value cannot be reliably measured for 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]	instant, duration IAS 40 78 b
ifrs-full	ExplanationOfWhyMethodsUsedToRecognise RevenueProvideFaithfulDepictionOfTransferOfGoo	text	Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	The explanation 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]	instant, duration IFRS 15 124 b
ifrs-full	ExplanationOfCrossReferencesToInterimFinancialStatementDisclosures	text	Explanation of cross-reference to interim	The explanation of cross-references	instant, duration IFRS 1 33

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationWhenGreatestTransferActivityTookPlace	ExplanationWhenGreatestTransferActivityTookPlace	Explanation when greatest transfer activity took place	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ExplanationWhichDisclosuresCouldNotBeMadeAndReasonsWhyTheyCannotBeMadeIfInitialAcc	textblock	Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	Explanation of which disclosures could not be made and reasons why they cannot be made if the initial accounting for the business combination is incomplete at the time that financial statements are authorised for issue. [Refer: Business combinations [member]]	IFRS 3 B66
ifrs-full	ExplanationWhyFairValueBecomesReliableForBiologicalAssetsPreviouslyMeasuredAtCost	textblock	Explanation of why fair value becomes reliable for biological assets previously measured at cost	Explanation of why fair value becomes reliably measurable for biological assets previously measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: At cost [member]; Biological assets; Impairment loss]	IAS 41 56 b
ifrs-full	ExplanationWhyFairValueCannotBeReliablyMeasuredForBiologicalAssetsAtCost	textblock	Explanation of why fair	Explanation	IAS 41 54 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ExplanationWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyCostModel	textBlock	ExplanationOfWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyCostModel	explanation of why fair value cannot be reliably measured for investment property, cost model	disclosure: IAS 40 79 e ii
ifrs-full	ExplanationWhyFinancialStatementsNotPreparedOnGoingConcernBasis	textBlock	ExplanationOfWhyEntityNotRegardedAsGoingConcern	explanation of the reason why the entity is not regarded as a going concern.	disclosure: IAS 1 25
ifrs-full	ExplorationAndEvaluationAssetsMember	domain	ExplorationAndEvaluationAssets	This member stands for exploration and evaluation expenditures recognised as assets in accordance with the	common practice: IAS 36 127

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	Exposure to credit risk on loan commitments and financial guarantee contracts	Exposure to credit risk on loan commitments and financial guarantee contracts	The amount of the exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [member]; Credit risk [member]]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35I, disclosure: IFRS 7 35M
ifrs-full	ExposureToRiskThatArisesFromContractsWithinScopeOfIFRS17	Exposure to risk that arises from contracts within scope of IFRS 17	Exposure to risk that arises from contracts within scope of IFRS 17	The amount of the exposure to risk that arises from contracts within the	disclosure: IFRS 17 125 a – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				scope of IFRS 17.	
ifrs-full	ExpropriationOfMajorAssetsByGovernmentMember	Expropriation of major assets by government [member]	This member stands for expropriation of major assets by government. [Refer: Government [member]]		example: IAS 10 22 c
ifrs-full	ExternalCreditGradesAxis	External 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 IG24 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	ExternalCreditGradesMember	External credit grades [member]	This member stands for credit grades that have been provided by external rating agencies.		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	FactoringOfReceivablesMember	Factoring of receivables [member]	This member stands for transactions in which		example: IFRS 7 B33

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				an entity transfers its receivables to another party (the factor).	
ifrs-full	FactorsUsedToIdentifyEntitysReportableSegments	DescriptionOfFactorsUsedToIdentifyEntitysReportableSegments	Description of factors used to identify entity's reportable segments	The 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]; Reportable segments [member]]	disclosure: IFRS 8 22 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FairValueAsDeemedCostAxis	axis	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 the table.	disclosure: IFRS 1 30
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenReclassifiedMember	member	Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	The fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. [Refer: Financial assets]	disclosure: IFRS 7 12D b
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassifiedMember	member	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	The fair value 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:	disclosure: IFRS 7 42M b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOnOtherComprehensiveIncome	Debit/credit	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9	The fair value 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: Financial assets]	IFRS 7 42M b
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOnOtherComprehensiveIncome	Debit/credit	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	The fair value 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 7 42M b
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsNotRe	Debit/credit	Fair value gains (losses) on financial assets	The fair value gains (losses) that would	IFRS 7 12A e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]	– Expiry date 2021-01-01
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecog	Duration, credit	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	The fair value gains (losses) recognised in other comprehensive income on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	IFRS 7 12A d – Expiry date 2021-01-01
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughPr	Duration, credit	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	The fair value 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.	IFRS 7 12A e – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossCategory	Income, credit	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	The fair value 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]	disclosure: IFRS 7 12A d – Expiry date 2021-01-01
ifrs-full	FairValueGainsLossesThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassified	Income, credit	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]	disclosure: IFRS 7 12D b
ifrs-full	FairValueHedgesMember	Member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	FairValueOfAssociatedFinancialLiabilities	Instant, credit	Fair value of associated financial liabilities	The fair value of financial liabilities associated with transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]	disclosure: IFRS 7 42D d
ifrs-full	FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossCategory	Instant, debit	Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	The fair value of financial assets reclassified out of the fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Financial assets]	disclosure: IFRS 7 12D a
ifrs-full	FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCostOnFirstApplicationOfIFRS9	Instant, debit	Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	The fair value of financial assets that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]	disclosure: IFRS 7 42M a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughOtherComprehensiveIncomeCate	Instant, debit	Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	The value of financial assets reclassified out of the fair value other comprehensive income category so that they are measured at amortised cost. [Refer: Financial assets]	IFRS 7 12D a
ifrs-full	FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueTh	Instant, debit	Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	The value 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 a result of the transition to IFRS 9. [Refer: Financial assets]	IFRS 7 42M a
ifrs-full	FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAsFairValueThroughProfitOrL	Instant, debit	Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	The fair value of a financial instrument, recognised as an asset, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of	IFRS 7 24G c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrL	Xinclass, credit	FairValue of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	The fair value of a financial instrument, recognised 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]]	disclosure: IFRS 7 24G c
ifrs-full	FairValueOfFinancialLiabilitiesReclassifiedAsMeasuredAtAmortisedCostFirstApplicationOfIFRS	Xinclass, credit	Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	The fair value 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:	disclosure: IFRS 7 42M a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial liabilities]	
ifrs-full	FairValueOfInvestmentsInJointVentures	Instant, debit	Fair value of investments in joint ventures for which there are quoted market prices	The fair value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures]	Publication: IFRS 12 21 b iii
ifrs-full	FairValueOfInvestmentsInAssociates	Instant, debit	Fair value of investments in associates for which there are quoted market prices	The fair value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates]	Publication: IFRS 12 21 b iii
ifrs-full	FairValueOfInvestmentsInEquityInstruments	Instant, debit	Investments in equity instruments designated at fair value through other comprehensive income	The amount of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	DisclosureOfFairValueThroughOtherCo IFRS 7 11A c, disclosure: IFRS 7 8 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FairValueOfInvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIn	Instant, debit	Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	The fair value at the date of the derecognition of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	IFRS 7 11B b
ifrs-full	FairValueOfLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	Instant, credit	Fair value of liabilities representing continuing involvement in derecognised financial assets	The fair value of liabilities representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]	IFRS 7 42E b
ifrs-full	FairValueOfPropertyPlantAndEquipmentMaterialDifferentFromCarryingAmount	Instant, debit	Fair value of property, plant and equipment materially different from carrying amount	The fair value of property, plant and equipment when the fair value is materially different from the carrying amount. [Refer: Carrying amount [member];	IAS 16 79 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Property, plant and equipment]	
ifrs-full	FairValueOfSubsidiariesThatCeaseToBeConsolidatedAsOfDateOfChangeOfInvestmentEntityStatus	Instant, debit	Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	The fair 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	FairValueOfTransferredFinancialAssetsAssociatedFinancialLiabilitiesThatAreNotDerecognisedInTheirEntirety	Instant, debit	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	The 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	FairValueOfTransferredFinancialAssetsAssociatedFinancialLiabilitiesThatAreNotDerecognisedInTheirEntirety	Instant, debit	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			entirety [abstract]		
ifrs-full	FairValueOfTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntirety	Instant, debit	Fair value of transferred financial assets that are not derecognised in their entirety	The fair value of transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]	IFRS 7 42D d
ifrs-full	FairValueOfUnderlyingItemsForContractsWithDirectParticipationFeatures	Instant, debit	Fair value of underlying items for contracts with direct participation features	The fair value of the underlying items for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	IFRS 17 111 – Effective 2021-01-01
ifrs-full	FeeAndCommissionExpense	Duration, debit	Fee and commission expense	The amount of expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionExpenseAbstract	Duration	Fee and commission expense [abstract]		
ifrs-full	FeeAndCommissionIncome	Duration, credit	Fee and commission income	The amount of income relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionIncomeAbstract	Duration	Fee and commission income [abstract]		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FeeAndCommissionIncomeExpense	Duration, credit	Fees and commission income (expense)	The amount of income or expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionIncomeExpenseAbstract		Fee and commission income (expense) [abstract]		
ifrs-full	FeeExpenseArisingFromFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss	Duration, debit	Fee expense arising from financial liabilities not at fair value through profit or loss	The amount 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]	disclosure: IFRS 7 20 c i
ifrs-full	FeeIncomeAndExpenseAbstract		Fee income and expense [abstract]		
ifrs-full	FeeIncomeArisingFromFinancialAssetsMeasuredAtAmortisedCost	Duration, credit	Fee income arising from financial assets not at fair value through profit or loss	The amount 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.	disclosure: IFRS 7 20 c i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FeeIncomeExpensedArisingFromFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughPro	Xsd Arising credit	Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	The amount 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]	disclosure: IFRS 7 20 c i – Expiry date 2021-01-01
ifrs-full	FeeIncomeExpensedArisingFromTrustAndFiduciaryActivities	Xsd Arising credit	Fee income (expense) arising from trust and fiduciary activities	The amount 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	FinalSalaryPensionDefinedBenefitPlansMember	member	Final salary pension	This member stands for	example: IAS 19 138 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinanceCostsPaidClassifiedAsOperatingActivities	X duration, credit	Finance costs paid, classified as operating activities	The 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	FinanceIncomeCost	X duration, 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	FinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossAbstract		Finance income (expenses) from reinsurance contracts held excluded		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			from profit or loss [abstract]		
ifrs-full	FinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossBeforeTax	Duration: credit	Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	Total 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	FinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossNetOfTax	Duration: credit	Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	Total of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, net of tax. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	FinanceIncomeExpensesFromReinsuranceContractsHeldRecognisedInProfitOrLoss	Duration: credit	Finance income	Total of finance	IAS 1 82 bc

			(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	FinanceIncomeOnNetInvestmentInFinance	X cumulative, credit	Finance income on net investment in finance lease	The 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	FinanceIncomeReceivedClassifiedAsOperatingActivities	X duration, debit	Finance income received, classified as operating activities	The cash inflow from finance income received, classified as operating activities. [Refer: Finance income]	common practice: IAS 7 31
ifrs-full	FinanceLeaseReceivables	X instant, debit	Finance lease receivables	The amount of receivables related to finance leases.	common practice: IAS 1 55
ifrs-full	FinancialAssets	X 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,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				right: (i) to receive cash 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	example: IFRS 7 35N

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Financial liabilities]	
ifrs-full	FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation	Credit, debit	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	The carrying amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	IFRS 9 7.2.34 b
ifrs-full	FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation	Credit, debit	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	The carrying amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	IFRS 9 7.2.34 a
ifrs-full	FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation	Credit, debit	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	The measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	IFRS 9 7.2.34 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensa		Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	The measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	disclosure IFRS 9 7.2.34 a	
ifrs-full	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17CarryingAmountA	Investment, debit	Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	The carrying amount, after redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	disclosure IFRS 17 C32 b ii – Effective 2021-01-01	
ifrs-full	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17CarryingAmountIn	Investment, debit	Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	The carrying amount, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	disclosure IFRS 17 C32 b i – Effective 2021-01-01	
ifrs-full	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17MeasurementCateg		Financial assets affected by redesignation at date of initial application of IFRS 17,	The measurement category, after redesignation, of financial assets affected	disclosure IFRS 17 C32 b ii – Effective 2021-01-01	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement category after redesignation	by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17MeasurementCateg		Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	The measurement category, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	disclosure: IFRS 17 C32 b i – Effective 2021-01-01
ifrs-full	FinancialAssetsAtAmortisedCost	Instant, debit	Financial assets at amortised cost	The amount of financial assets at amortised cost. The amortised cost is the amount at which financial assets 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	disclosure: IFRS 7 8 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				amount, and adjusted for any impairment. [Refer: Financial assets]	
ifrs-full	FinancialAssetsAtAmortisedCostCategoryMember	AtAmortisedCostCategoryMember	Financial assets at amortised cost, category [member]	This member stands for the financial assets at amortised cost category. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 8 f
ifrs-full	FinancialAssetsAtAmortisedCostClassMember	AtAmortisedCostClassMember	Financial assets at amortised cost, class [member]	This member stands for the financial assets measured at amortised cost class. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 B2 a
ifrs-full	FinancialAssetsAtFairValue	AtFairValue, debit	Financial assets, at fair value	The fair value of financial assets. [Refer: At fair value [member]; Financial assets]	disclosure: IFRS 7 25
ifrs-full	FinancialAssetsAtFairValueMember	AtFairValueMember	Financial assets at fair value, class [member]	This member stands for the financial assets measured at fair value class. [Refer: Financial assets; At fair value [member]]	disclosure: IFRS 7 B2 a
ifrs-full	FinancialAssetsAtFairValueThroughOtherComprehensiveIncome	AtFairValueThroughOtherComprehensiveIncome, debit	Financial assets at	The amount of financial	disclosure: IFRS 7 8 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract		assets at fair value through other comprehensive income [abstract]		
ifrs-full	FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeCategoryMember		assets at fair value through other comprehensive income, category [member]	This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets at fair value through other comprehensive income]	disclosure: IFRS 7 8 h
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss	debit	assets at fair value through profit or loss	The 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	FinancialAssetsAtFairValueThroughProfitOrLoss	FinancialAssetsAtFairValueThroughProfitOrLossAbstract	Financial assets at fair value through profit or loss [abstract]		
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossCategoryMember	FinancialAssetsAtFairValueThroughProfitOrLossCategoryMember	Financial assets at fair value through profit or loss, [member]	This category member stands for the financial assets at fair	Disclosure: IFRS 7 8 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			category [member]	value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Instant, debit	Financial assets at fair value through profit or loss, classified as held for trading	The amount 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	Held For Trading 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	FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingCategoryMember	AtFairValueThroughProfitOrLossClassifiedAsHeldForTradingCategoryMember	Financial assets at fair value through profit or loss, classified as held for trading, category [member]	This member stands for the financial assets at fair value through profit or loss classified as held for trading category. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	IFRS 7 8 a – Expiry date 2021-01-01
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	AtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	This member stands for the financial assets at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: At fair value [member]; Financial assets at fair value through profit or loss]	IFRS 7 8 a
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionCategoryMember	AtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionCategoryMember	Financial assets at fair value through profit or loss, designated	This member stands for the financial assets at fair value through	IFRS 7 8 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinancialAssetsAtFairValueThroughProfitOrLossMandatorily	Instant, debit	Financial assets at fair value through profit or loss, mandatorily measured at fair value	The amount 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]	MandatorilyMeasuredAtFairValue	IFRS 7 8 a
ifrs-full	FinancialAssetsMandatorilyAtFairValueThroughProfitOrLossMandatorily	Instant, debit	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	This member 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]	MandatorilyMeasuredAtFairValueCategoryMem	IFRS 7 8 a
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossMandatorily	Instant, debit	Financial assets at fair	The amount of financial	MeasuredAsSuchInAccordanceWithExemptionF	IFRS 7 8 a

			value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	assets at fair value through profit or loss measured as such in accordance 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	FinancialAssetsMember	AxisOfFinancialAssetsAtFairValueThroughProfitOrLossMember	FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForReacquisitionOfOwnEquityInstrumentsCategoryMember	This member stands for the financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments]	IFRS 7 8 a – Effective 2021-01-01
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForReacquisitionOfOwnEquityInstruments	AxisOfFinancialAssetsAtFairValueThroughProfitOrLossMember, default: debit	FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForReacquisitionOfOwnEquityInstrumentsCategoryMember	This member stands for the financial assets at fair value through profit or loss measured	IFRS 7 8 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			as such in accordance with exemption for repurchase of own financial liabilities	measured as such in accordance with the 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	FinancialAssetsMeasuredAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionF		Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	This member stands for the financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities]	disclosure: IFRS 7 8 a – Effective 2021-01-01
ifrs-full	FinancialAssetsAvailableforsale	Available, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]	
ifrs-full	FinancialAssetsAvailableforsaleCategoryMember	Available-for-sale category [member]	Category of assets available-for-sale, category [member]	This 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	FinancialAssetsCarryingAmountImmediatelyAfterInitialApplicationOfIFRS9	Carrying amount, debit	Financial assets, carrying amount immediately after initial application of IFRS 9	The carrying amount of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]	disclosure: IFRS 7 42I b
ifrs-full	FinancialAssetsCarryingAmountImmediatelyBeforeInitialApplicationOfIFRS9	Carrying amount, debit	Financial assets, carrying amount immediately before initial	The carrying amount of financial assets at the date of initial application	disclosure: IFRS 7 42I a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinancialAssetsCategoryMember	Financial assets, category [member]	Financial 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	FinancialAssetsCollectivelyAssessedForCreditLossesMember	Financial assets collectively assessed for credit losses [member]	Financial assets collectively assessed for credit losses [member]	This member stands for financial assets that have been collectively assessed for credit losses. [Refer:	common practice: IFRS 7 37 – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	FinancialAssetsDesignatedAsMeasuredAtAmortisedCostInParagraph39EaOfIFRS4CarryingAmountApplyingIAS39	Instant, debit	Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	Carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. 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]	Disclosure applying IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	FinancialAssetsDesignatedAsMeasuredAtFairValueInParagraph39EaOfIFRS4FairValue	Instant, debit	Financial assets described in paragraph 39E(a) of IFRS 4, fair value	Fair value 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the principal amount outstanding (ie financial assets that meet the condition in paragraphs 4.1.2(b) and 4.1.2 A(b) of IFRS 9), excluding any financial asset that meets the definition of held for trading in IFRS 9, or that is managed and whose performance is evaluated on a fair value basis (paragraph B4.1.6 of IFRS 9). [Refer: Financial assets]	
ifrs-full	FinancialAssetsNotInstrumentsInParagraph39EaOfIfrs4ThatDoNotHaveLowCreditRiskCarryingAmo	Instant, debit	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	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 assets measured at amortised cost, the amount should be before	IFRS 4 39G b – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	FinancialAssetsDesignatedAsMeasuredAtFairValueThatDoNotHaveLowCreditRiskFairValue	Instant, debit	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	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]	disclosure: IFRS 4 39G b – Expiry date 2021-01-01
ifrs-full	FinancialAssetsDesignatedAsMeasuredAtFairValueAbstract		Financial assets designated as measured at fair value through profit or loss [abstract]		
ifrs-full	FinancialAssetsHeldForManagingLiquidityRisk	Instant, debit	Financial assets held for managing liquidity risk	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities]	
ifrs-full	FinancialAssetsImpairedMember	Financial 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	FinancialAssetsIndividuallyAssessedForCreditLossesMember	Financial assets individually assessed for credit losses [member]		This member 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	FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeMember	Financial assets measured at fair value through other comprehensive income [member]		The member of financial assets that are measured at fair value through other comprehensive income. A financial asset shall be measured at fair value through other comprehensive income if both of the following conditions are met: (a) the financial asset is held within	disclosure: IFRS 7 8 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	FinancialAssetsMeasuredAtFairValueThrough	FinancialAssetsMeasuredAtFairValueThrough	Financial assets measured at fair value through other comprehensive income [abstract]	OtherComprehensiveIncomeAbstract	
ifrs-full	FinancialAssetsMeasuredAtFairValueThrough	FinancialAssetsMeasuredAtFairValueThrough	Financial assets measured at fair value through other comprehensive income, category [member]	This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets measured	disclosureIncomeCategoryMember IFRS 7 8 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				at fair value through other comprehensive income]	
ifrs-full	FinancialAssetsMeasurementCategoryImmediatelyAfterInitialApplicationOfIFRS9Member	Financial assets, measurement category immediately after initial application of IFRS 9	This measurement category of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]	disclosure: IFRS 7 42I b	
ifrs-full	FinancialAssetsMeasurementCategoryImmediatelyBeforeInitialApplicationOfIFRS9Member	Financial assets, measurement category immediately before initial application of IFRS 9	This measurement category of financial assets 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 assets]	disclosure: IFRS 7 42I a	
ifrs-full	FinancialAssetsMember	Financial assets, class [member]	This member stands for aggregated	disclosure: IFRS 9 7.2.34,	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	FinancialAssetsNeitherPastDueNorImpairedMember	Neither past due nor impaired [member]	Financial assets neither past due nor impaired [member]	This member 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	FinancialAssetsOtherThanThoseSpecifiedInParagraph39EOfIFRS4FairValue	Other than, debit	Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	This member 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]	IFRS 4 39E b – Expiry date 2021-01-01
ifrs-full	FinancialAssetsOutsideScopeOfIFRS7Member	Outside Scope Of IFRS 7 [Member]	Financial assets outside	This member stands for	disclosure: IFRS 7 B2 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			scope of IFRS 7, class [member]	the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]	
ifrs-full	FinancialAssetsPastDueButNotImpaired	Financial Member	Financial assets past due but not impaired [member]	This member stands for financial 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]	disclosure: IFRS 7 37 a – Expiry date 2021-01-01
ifrs-full	FinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities	Kindsof, debit	Financial assets pledged as collateral for liabilities or contingent liabilities	The amount of financial assets that the entity has pledged as 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]	disclosure: IFRS 7 14 a
ifrs-full	FinancialAssetsPreviously	Kinsoust, debit	FinancialAssets	The amount of financial	disclosure: 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	FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedDueToRequire	Instant, debit	Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	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]	IFRS 7 42I c
ifrs-full	FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarilyFirs	Instant, debit	Financial assets previously	Financial assets in the	IFRS 7 42I c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsAtFairValue	Reclassified, debit	Financial assets reclassified out of available-for-sale financial assets, at fair value	The financial assets of financial assets that have been reclassified out of the available-for-sale category. [Refer: At fair value [member]; Financial assets, at fair value]	IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsCarryingAmount	Reclassified, debit	Financial assets reclassified out of available-for-sale financial assets, carrying amount	The carrying amount of financial assets that have been reclassified out of the available-for-sale category. [Refer: Financial assets]	IFRS 7 12A b – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossAtFairValue	Instant, debit	Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	The 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	FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossCarryingAmou	Instant, debit	Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	The carrying 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	FinancialAssetsRecognisedAsOfAcquisitionDate	Instant, debit	Financial assets recognised as of acquisition date	The 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	FinancialAssetsThatAreIndividuallyDeterminedToBeImpairedFairValueOfCollateralHeldAndOthe	Instant, debit	Financial assets that are individually determined to be impaired, fair value	The fair value of collateral available and other credit enhancements obtained for	IFRS 7 IG29 c – Expiry date 2021-01-01, example:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of collateral held and other credit enhancements	financial assets that are individually determined to be impaired. [Refer: Financial assets; Impairment loss]	IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	FinancialAssetsThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicat	Instant, debit	Financial assets that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	The fair value 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 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]	IFRS 9 7.2.34 c
ifrs-full	FinancialAssetsThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicat	Instant, debit	Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	The carrying amount of financial assets in the statement of financial position that were previously designated as measured at fair value through	IFRS 17 C32 c – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of IFRS 17.	
ifrs-full	FinancialAssetsToWhichOverlayApproachIsApplied	Credit debit	Financial assets to which overlay approach is applied	The amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]	disclosure: IFRS 4 39L b – Effective on first application of IFRS 9
ifrs-full	FinancialAssetsTypeMember	Type member	Financial assets, type [member]	This member stands for aggregated types of financial assets. It also represents the standard value for the “Types of financial assets” axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 7 B52, disclosure: IFRS 7 B51
ifrs-full	FinancialAssetsThatAreNotDerecognisedInTheirEntiretyAxis	Axis which do not qualify for derecognition	Financial assets that are not derecognised in their entirety [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 42D

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialAssetsWhichDoNotQualifyForDerecognitionMember	This member stands for financial assets that are not derecognised in their entirety [member]	This member stands for transferred financial assets that are not derecognised 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]	disclosure: IFRS 7 42D	
ifrs-full	FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWithoutTakingIntoAccountExceptionForPrepaymentFeaturesMember	Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features	The amounts of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the exception for prepayment features. [Refer: Financial assets]	disclosure: IFRS 7 42S	
ifrs-full	FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWithoutTakingIntoAccountExceptionForPrepaymentFeaturesMember	Financial assets whose contractual	The amounts of financial assets whose	disclosure: 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	contractual cash flow characteristics have been assessed based on the facts and 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	FinancialAssetsWithContractualCashFlowsModifiedDuringReportingPeriodWhileLossAllowanceM	debit	assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	amortised cost before the modification of financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]	IFRS 7 35J a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialAssetsWithContractualCashFlowsModifiedDuringReportingPeriodWhileLossAllowanceI	Xcontractual credit	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	The net modification gain (loss) on financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]	disclosure: IFRS 7 35J a
ifrs-full	FinancialAssetsWithModifiedContractualCashFlowsWhileLossAllowanceMeasuredAtLifetimeExp	Xinstant, debit	Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount	The gross carrying amount of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month	disclosure: IFRS 7 35J b

				expected credit losses. [Refer: Financial assets]	
ifrs-full	FinancialAssetsWrittenOffDuringReportingPeriodAndStillSubjectToEnforcementActivityContract	Credit, debit	Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	The contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity. [Refer: Financial assets]	disclosure: IFRS 7 35L
ifrs-full	FinancialEffectOfChangesInAccountingPolicyMember	Credit, debit	Increase (decrease) due to changes in accounting policy [member]	This member stands for the financial effect of changes in accounting policy.	disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i
ifrs-full	FinancialEffectOfCorrectionsOfPriorPeriodAccountingErrorsMember	Credit, debit	Increase (decrease) due to corrections of prior period errors [member]	This member stands for the financial effect of corrections of prior period errors.	disclosure: IAS 8 49 b i, disclosure: IAS 8 49 c
ifrs-full	FinancialEffectOfTransitionFromPreviousGAAPToIFRSsAxis	Credit, debit	Financial effect of transition from previous GAAP to 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: IFRS 1 24

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialForecastOfCashFlowsForCashgeneratingUnitMeasurementInputMember		Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	This member stands for a financial forecast of cash flows for a cash-generating unit, used as a measurement input.	example: IFRS 13 B36 e
ifrs-full	FinancialForecastOfProfitOrLossForCashgeneratingUnitMeasurementInputMember		Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	This member stands for a financial forecast of profit or loss for a cash-generating unit, used as a measurement input.	example: IFRS 13 B36 e
ifrs-full	FinancialGuaranteeContractsMember		Financial 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	FinancialInstrumentsCreditimpairedAfterPurchaseOrOriginationMember		Financial instruments credit-impaired after purchase or origination [member]	This member stands for financial instruments that were credit-impaired after	disclosure: IFRS 7 35H b ii, disclosure: IFRS 7 35M b ii

				purchase or origination. [Refer: Financial instruments credit-impaired [member]]	
ifrs-full	FinancialInstrumentsCreditimpairedMember	Financial 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	FinancialInstrumentsDesignatedAsHedgingInstruments	Financial instruments designated as hedging instruments, at fair value	The fair value 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		disclosure: IFRS 7 22 b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in the fair value or cash flows of a designated hedged item. [Refer: At fair value [member]; Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial instruments, class [member]; Financial assets; Financial liabilities]	
ifrs-full	FinancialInstrumentsMeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedT		Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	This type 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 24G
ifrs-full	FinancialInstrumentsMeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedT		Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	This member stands for financial instruments measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of these	IFRS 7 24G

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	FinancialInstrumentsNotCreditImpairedMember		Financial instruments not credit-impaired [member]	This 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	FinancialInstrumentsPurchasedOrOriginatedCreditImpairedMember		Financial instruments purchased or originated credit-impaired [member]	This member stands for financial instruments that were purchased or originated as credit-impaired. [Refer: Financial instruments credit-	disclosure: IFRS 7 35H c, disclosure: IFRS 7 35M c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				impaired [member]]	
ifrs-full	FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSet	Instruments subject to credit	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	The amounts 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	FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSet	Instruments subject to debit	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	The amounts 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	FinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasuredAtTimeOfDerecogn	Instruments whose fair value previously could not be reliably measured at time of derecognition	Financial instruments whose fair value previously could not be reliably measured 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 – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialLiabilities	X instant, credit	Financial liabilities	The amount of liabilities that are: (a) 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	disclosure: IFRS 7 25

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 non-derivative 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					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,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				class [member]; Financial assets; Derivatives [member]]	
ifrs-full	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationCarryingAmountAfterApplyingAmendments	Credit risk [member]	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	Carrying amount of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	IFRS 9 7.2.34 b
ifrs-full	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationCarryingAmountImmediatelyBeforeApplyingAmendments	Credit risk [member]	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	Carrying amount of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	IFRS 9 7.2.34 a
ifrs-full	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationMeasurementCategoryAfterApplyingAmendments	Credit risk [member]	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	IFRS 9 measurement category of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, after	IFRS 9 7.2.34 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				applying the amendments.	
ifrs-full	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationMeasurementCategoryImmediatelyBeforeApplyingAmendments	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	IFRS9ForPrepaymentFeaturesWithNegativeCompensationMeasurementCategoryImmediatelyBeforeApplyingAmendments	Financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	IFRS 9 7.2.34 a
ifrs-full	FinancialLiabilitiesAtAmortisedCost	Financial liabilities at amortised cost	FinancialLiabilitiesAtAmortisedCost	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial liabilities]	
ifrs-full	FinancialLiabilitiesAtAmortisedCostCategoryMember	This member stands for the financial liabilities at amortised cost category. [Refer: Financial liabilities at amortised cost]	Financial liabilities at amortised cost, category [member]	This member 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	FinancialLiabilitiesAtAmortisedCostMember	This member stands for the financial liabilities measured at amortised cost class. [Refer: Financial liabilities at amortised cost]	Financial 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	FinancialLiabilitiesAtFairValue	Financial liabilities, at fair 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	FinancialLiabilitiesAtFairValueMember	This member stands for the financial liabilities measured at fair value class. [Refer: Financial liabilities; At fair value [member]]	Financial 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	FinancialLiabilitiesAtFairValueThroughProfitOrLoss	The amount of financial liabilities that meet either of the following conditions:	Financial liabilities at fair value through profit or loss	The amount of financial liabilities that meet either of the following conditions:	disclosure: IFRS 7 8 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	FinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract			Financial liabilities at fair value through profit or loss [abstract]	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossCategoryMember	Financial liabilities at fair value through profit or loss, category [member]	This category stands for the financial liabilities at fair value through profit or loss category. [Refer: Financial liabilities at fair value through profit or loss]	Disclosure: IFRS 7 8 e
ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Financial liabilities at fair value through profit or loss that meet definition of held for trading	Class 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	Disclosure: IFRS 7 8 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]	
ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	X is Start, credit	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of financial liabilities at fair value through profit or loss 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 7 8 e
ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognitionCategoryM	ties After	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	This member stands for the financial liabilities at fair value through profit or loss designated as such upon initial recognition or	IFRS 7 8 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				subsequently category. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossThatMeetDefinitionOfHeldForTradingCatego	member	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	This member stands for the financial liabilities at fair value through profit or loss that meet the definition of held for trading category. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]	Disclosure IFRS 7 8 e
ifrs-full	FinancialLiabilitiesCarryingAmountImmediatelyAfterInitialApplicationOfIFRS9	X-instant, credit	Financial liabilities, carrying amount immediately after initial application of IFRS 9	The carrying amount of financial liabilities immediately after the initial application of IFRS 9. [Refer: Financial liabilities]	disclosure IFRS 7 42I b
ifrs-full	FinancialLiabilitiesCarryingAmountImmediatelyBeforeInitialApplicationOfIFRS9	X-instant, credit	Financial liabilities, carrying amount immediately	The carrying amount of financial liabilities at the date	disclosure IFRS 7 42I a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinancialLiabilitiesClassesCategoryMember		Financial 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	FinancialLiabilitiesMeasurementCategoryImmediatelyAfterInitialApplicationOfIFRS9		Financial liabilities, measurement category immediately after initial	The measurement category of financial liabilities immediately after the	disclosure: IFRS 7 42I b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			application of IFRS 9	initial application of IFRS 9. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesMeasurementCategoryImmediatelyBeforeInitialApplicationOfIFRS9		Financial liabilities, measurement category immediately before initial application of IFRS 9	The 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]	disclosure: IFRS 7 42I a
ifrs-full	FinancialLiabilitiesMember		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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				other member is used. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesOutsideScopeOfIFRS7Member		Financial liabilities outside scope of IFRS 7, class [member]	This member stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]	disclosure: IFRS 7 B2 b
ifrs-full	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesign	X-instant, credit	Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	The amount 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]	disclosure: IFRS 7 42I c
ifrs-full	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedDueToReq	X-instant, credit	Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial	The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit	disclosure: IFRS 7 42I c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarily	X-sPrevi, credit	Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	The amount 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]	disclosure: IFRS 7 42I c
ifrs-full	FinancialLiabilitiesReclassifiedIntoEquity	X-sReclass	Financial liabilities reclassified into equity	The amount of financial liabilities reclassified into equity. [Refer:	disclosure: IAS 1 80A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Equity; Financial liabilities]	
ifrs-full	FinancialLiabilitiesRecognisedAsOfAcquisitionDate	Credit	Financial liabilities recognised as of acquisition date	The amount recognised as of the acquisition date for financial liabilities assumed in a business combination. [Refer: Financial liabilities; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	FinancialLiabilitiesThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicationOfAmendmentsToIfrs9ForPrepaymentFeaturesWithNegativeCompensationThatAreNoLongerSoDesignated	Credit	Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	The amount 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 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 c
ifrs-full	FinancialLiabilitiesTypeMember	Financial liabilities,	This member stands for	disclosure: 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	FinancialRiskMember	member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	FiveYearsBeforeReportingYearMember	reporting	Five years 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	FixedInterestRateMember	member	Fixed interest rate [member]	This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]	common practice: IFRS 7 39
ifrs-full	FixedpriceContractsMember	contracts	Fixed-price contracts [member]	This member stands for fixed-price contracts with customers.	example: IFRS 15 B89 d
ifrs-full	FixturesAndFittingsGross	Instant, 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	FixturesAndFittingsMember	fittings	Fixtures and fittings [member]	This member stands for a class of property, plant and equipment	example: IAS 16 37 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]	
ifrs-full	FlatSalaryPensionDefinedBenefitPlansMember		Flat salary pension defined benefit plans [member]	This member stands for flat salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	FloatingInterestRateMember		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	ForeignCountriesMember		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	ForeignExchangeRatesAbstract		Foreign exchange rates [abstract]		
ifrs-full	ForwardContractMember		Forward contract [member]	This member stands for a contract between two parties for	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	
ifrs-full	FourYearsBeforeReportingYearMember	Member	Four years 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	FranchiseFeeIncome	Credit, credit	Franchise fee income	The amount of income arising from franchise fees.	common practice: IAS 1 112 c
ifrs-full	FranchisesMember	Member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	FuelAndEnergyExpense	X duration, 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	FuelAndEnergyExpenseAbstract		Fuel and 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	FundingArrangementsOfDefinedBenefitPlansAxis		Funding arrangements 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 e
ifrs-full	FundingArrangementsOfDefinedBenefitPlansMember		Funding arrangements of defined benefit plans [member]	This member 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				member is used.	
ifrs-full	FuturesContractMember	Member	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	GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	X-duration, credit	Gain (loss) arising from derecognition of financial assets measured at amortised cost	The gain (loss) arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IAS 1 82 aa
ifrs-full	GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostAbstract		Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]		
ifrs-full	GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialLiabilityExtinguishedAndC	X-duration, credit	Gain (loss) arising from difference between carrying amount of financial liability extinguished and	The gain (loss) arising from the difference between the carrying amount of the financial liability extinguished and the	disclosure: IFRIC 19 11

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			consideration paid	measurement of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]]	
ifrs-full	GainLossOfDerecognitionFinancialAssets	Accumulated credit	GainLossOfDerecognitionFinancialAssets At Date Of Transfer	The gain (loss) recognised on derecognised financial assets at date of transfer	disclosure: IFRS 7 42G a
ifrs-full	GainLossOfDerecognitionFinancialAssets	Accumulated credit	GainLossOfDerecognitionFinancialAssets Representing Greatest Transfer Activity	The gain (loss) recognised from the transfer of financial assets during 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:	disclosure: IFRS 7 42G c ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	GainLossOnCessationOfConsolidationOfSubsidiariesDueToChangeOfInvestmentEntityStatus	Xadiuration, credit	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	The gain (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]]	disclosure: IFRS 12 9B b
ifrs-full	GainLossOnChangeInFairValueOfHedgedItemUsedAsBasisForRecognisingHedgeIneffectiveness	Xadiuration, credit	Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	The gain (loss) on the change in fair value of the hedged item used as a basis for recognising hedge 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.	disclosure: IFRS 7 24B a iv, disclosure: IFRS 7 24B b i
ifrs-full	GainLossOnChangeInFairValueOfHedgingInstrumentUsedAsBasisForRecognisingHedgeIneffecti	Xadiuration, credit	Gain (loss) on change in fair value of hedging instrument used as	The gain (loss) on the change in fair value of the hedging instrument	disclosure: IFRS 7 24A c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			basis for recognising hedge ineffectiveness	used as a basis for recognising hedge 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	GainLossOnChangesInEffectOfLimitationOfNetDefinedBenefitAssetToAssetCeiling	Credit or debit	Gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	The (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	IAS 19 141 c iv

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				benefit liability (asset)]	
ifrs-full	GainLossOnChangesInEffectOfLimitingReimbursementRightsToAssetCeiling	X-derivation, debit	Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	The increase (decrease) in reimbursement rights resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income; Net defined benefit liability (asset); Interest income, reimbursement rights]	IAS 19 141 c iv
ifrs-full	GainLossOnDesignationOfFinancialInstrumentAsMeasuredAtFairValueThroughProfitOrLossBeca	X-duration, credit	Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	The gain (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.	IFRS 7 24G b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	GainLossOnHedgeIneffectiveness	Yes	Gain (loss) on hedge ineffectiveness	The gain (loss) on hedge 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.	disclosure: IFRS 7 24C a i
ifrs-full	GainLossOnHedgeIneffectiveness [abstract]	No	Gain (loss) on hedge ineffectiveness [abstract]		
ifrs-full	GainLossOnHedgeIneffectivenessRecognisedInOtherComprehensiveIncome	Yes	Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	The gain (loss) recognised in other comprehensive income on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]	disclosure: IFRS 7 24C a i
ifrs-full	GainLossOnHedgeIneffectivenessRecognisedInProfitOrLoss	Yes	Gain (loss) on hedge ineffectiveness recognised in profit or loss	The gain (loss) recognised in profit or loss on hedge ineffectiveness. [Refer: Gain (loss)	disclosure: IFRS 7 24C a i, disclosure: IFRS 7 24C b ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				on hedge ineffectiveness]	
ifrs-full	GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAsset	Increase (decrease) through remeasurement, net defined benefit liability (asset), debit	Gain (loss) on remeasurement, net defined benefit liability (asset)	The decrease (increase) in a net defined benefit liability (asset) resulting from the remeasurement of that net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	disclosure: IAS 19 141 c
ifrs-full	GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAssetAbstract		Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]		
ifrs-full	GainLossOnRemeasurementOfReimbursementRights	Increase (decrease) through remeasurement, reimbursement rights, debit	Gain (loss) on remeasurement, reimbursement rights	The increase (decrease) in reimbursement rights resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement rights, at fair value]	disclosure: IAS 19 141 c
ifrs-full	GainLossOnRemeasurementOfReimbursementRightsAbstract		Gain (loss) on remeasurement, reimbursement rights [abstract]		
ifrs-full	GainLossRecognisedAsResultOfRemeasuringTheFairValueEquityInterestInAcquireeHeldByAcquir	Increase through gain (loss) recognised as result of remeasuring, credit	Gain (loss) recognised as result of remeasuring	The gain (loss) recognised as result of	disclosure: IFRS 3 B64 p ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	GainLossRecognisedOnFinancialInstrumentsWhoseFairValuePreviousleCouldNotBeReliablyMea	X-duration, credit	Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	The gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	Disclosure IFRS 7 30 e – Expiry date 2021-01-01
ifrs-full	GainLossRecognisedOnMeasurementToFairValueLessCostsToSellOrOnDisposalOfAssetsOrDispo	X-duration, credit	Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	The gain (loss) 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]]	Disclosure IFRS 5 33 b iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	GainLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination	Duration, credit	Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	The gain (loss) that both: (a) relates to identifiable assets acquired or liabilities assumed in a business combination; and (b) is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]]	IFRS 3 B67 e
ifrs-full	GainOnRecoveryOfLoansAndAdvancesPreviouslyWrittenOff	Duration, credit	Gain on recovery of loans and advances previously written off	The gain on the recovery of loans and advances previously written off.	common practice: IAS 1 85
ifrs-full	GainRecognisedInBargainPurchaseTransaction	Duration, credit	Gain recognised in bargain purchase transaction	The amount of any gain recognised in a business combination in which the net of the identifiable assets acquired and the liabilities assumed exceeds the aggregate of the consideration transferred, non-controlling	disclosure: IFRS 3 B64 n i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: Business combinations [member]]	
ifrs-full	GainsArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	Duration, credit	Gains arising from derecognition of financial assets measured at amortised cost	The gains recognised in the statement of comprehensive income, that arises from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	Instant, Debit IFRS 7 20A
ifrs-full	GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAndFairValueOfFinancialA	Duration, credit	Gain (loss) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	The gain (losses) arising from the difference between the previous amortised cost and the fair value of financial assets reclassified out of the amortised cost into the fair value through profit or loss measurement category. [Refer: At fair value	Instant, Debit IAS 1 82 ca

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Financial assets at amortised cost]	
ifrs-full	GainsLossesArisingFromSaleAndLeasebackTransactions	Increase (decrease) through credit	Gains (losses) arising from sale and leaseback transactions	The gains (losses) arising from sale and leaseback transactions.	disclosure: IFRS 16 53 i
ifrs-full	GainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAsset	Increase (decrease) through debit	Gains (losses) arising from settlements, net defined benefit liability (asset)	The decrease (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);	disclosure: IAS 19 141 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Defined benefit plans [member]; Actuarial assumptions [member]]	
ifrs-full	GainsLossesOnAvailableforsaleFinancialAssets	Available-for-sale financial assets, credit	Gains (losses) on available-for-sale financial assets	The gains (losses) on available-for-sale financial assets. [Refer: Financial assets available-for-sale]	disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01
ifrs-full	GainsLossesOnCashFlowHedgesBeforeTax	Cash flow hedges [member], credit	Gains (losses) on cash flow hedges, before tax	The gains (losses) recognised in other comprehensive income on cash flow hedges, before tax. [Refer: Cash flow hedges [member]]	disclosure: IAS 1 91 b, disclosure: IFRS 7 23 c – Expiry date 2021-01-01
ifrs-full	GainsLossesOnCashFlowHedgesNetOfTax	Cash flow hedges [member], credit	Gains (losses) on cash flow hedges, net of tax	The gains (losses) recognised in other comprehensive income on cash flow hedges, net of tax. [Refer: Cash flow hedges [member]]	disclosure: IAS 1 91 a, disclosure: IFRS 7 24C b i, disclosure: IFRS 7 24E a, disclosure: IFRS 7 23 c – Expiry date 2021-01-01
ifrs-full	GainsLossesOnChangeInFairValueLessCostsToSellOfBiologicalAssets	Biological assets [member], credit	Gains (losses) on change in fair value less costs to sell of biological assets for current period	The gains (losses) arising during the current period on the change in fair value less costs to sell of biological assets. [Refer:	IfNotSubtotal IAS 41 40

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Biological assets]	
ifrs-full	GainsLossesOnChangeInFairValueOfDerivatives	Change in credit	Gains (losses) on change in fair value of derivatives	The gains (losses) resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]	common practice: IAS 1 85
ifrs-full	GainsLossesOnChangeInFairValueOfDerivatives	Change in credit	Gains (losses) on change in fair value of derivatives [abstract]	Abstract	
ifrs-full	GainsLossesOnChangeInValueOfForeignCurrencyBasisSpreads	Change in credit	Gains (losses) on change in value of foreign currency basis spreads, before tax	The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, before tax. [Refer: Other comprehensive income]	dBeforeTax IAS 1 91 b
ifrs-full	GainsLossesOnChangeInValueOfForeignCurrencyBasisSpreads	Change in credit	Gains (losses) on change in value of foreign currency basis spreads, net of tax	The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, net of tax. [Refer: Other comprehensive income]	dNetOfTax IAS 1 91 a
ifrs-full	GainsLossesOnChangeInValueOfForwardElements	Change in credit	Gains (losses) on change	The gains (losses)	ClosureBeforeTax IAS 1 91 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in value of forward elements of forward contracts, before tax	recognised in other comprehensive income on change in value of forward elements of forward contracts, before tax. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnChangeInValueOfForwardElementsOfForwardContracts	Credit	Gains (losses) on change in value of forward elements of forward contracts, net of tax	The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, net of tax. [Refer: Other comprehensive income]	Disclosure: IAS 1 91 a
ifrs-full	GainsLossesOnChangeInValueOfTimeValueOfOptions	Credit	Gains (losses) on change in value of time value of options, before tax	The gains (losses) recognised in other comprehensive income on change in value of time value of options, before tax. [Refer: Other comprehensive income]	Disclosure: IAS 1 91 b
ifrs-full	GainsLossesOnChangeInValueOfTimeValueOfOptionsNetOfTax	Credit	Gains (losses) on change in value of time value of options, net of tax	The gains (losses) recognised in other comprehensive income on change in	Disclosure: IAS 1 91 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value of time value of options, net of tax. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnDisposalsOfInvestmentProperties	Gains (losses) on disposals of investment properties, credit	Gains (losses) on disposals of investment properties	The gains (losses) on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	GainsLossesOnDisposalsOfInvestmentPropertiesAbstract		Gains (losses) on disposals of investment properties [abstract]		
ifrs-full	GainsLossesOnDisposalsOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModel	Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model, credit	Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	The gains (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]	disclosure: IAS 40 78 d iii
ifrs-full	GainsLossesOnDisposalsOfInvestments	Gains (losses) on disposals of investments, credit	Gains (losses) on disposals of investments	The gains (losses) on disposals of investments.	disclosure: IAS 1 98 d
ifrs-full	GainsLossesOnDisposalsOfInvestmentsAbstract		Gains (losses) on disposals of investments [abstract]		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	GainsLossesOnDisposalsOfNonCurrentAssets	Disposal, credit	Gains (losses) on disposals of non-current assets	The gains (losses) on disposals of non-current assets. [Refer: Non-current assets]	common practice: IAS 1 112 c
ifrs-full	GainsLossesOnDisposalsOfNonCurrentAssetsAbstract	Disposal, credit	Gains (losses) on disposals of non-current assets [abstract]	Abstract	
ifrs-full	GainsLossesOnDisposalsOfOtherNonCurrentAssets	Disposal, credit	Gains (losses) on disposals of other non-current assets	The gains (losses) on disposals of other non-current assets. [Refer: Other non-current assets]	disclosure: IAS 1 98
ifrs-full	GainsLossesOnDisposalsOfPropertyPlantAndEquipment	Disposal, credit	Gains (losses) on disposals of property, plant and equipment	The gains (losses) on disposals of property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 1 98 c
ifrs-full	GainsLossesOnDisposalsOfPropertyPlantAndEquipmentAbstract	Disposal, credit	Gains (losses) on disposals of property, plant and equipment [abstract]	Abstract	
ifrs-full	GainsLossesOnExchangeDifferencesOnTranslationBeforeTax	Exchange, credit	Gains (losses) on exchange differences on translation, before tax	The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, before tax.	disclosure: IAS 1 91 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnExchangeDifferencesOnTranslationNetOfTax	Exchange differences on translation, credit	Gains (losses) on exchange differences on translation, net of tax	The net of tax (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, net of tax. [Refer: Other comprehensive income]	disclosure: IAS 1 91 a
ifrs-full	GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLoss	Exchange differences on translation, credit	Foreign exchange gain (loss)	The amount 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]]	disclosure: IAS 21 52 a, example: IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	GainsLossesOnFairValueAdjustmentsAttributableToPhysicalChangesInBiologicalAssets	Fair value adjustments (losses) gains	Gains (losses) on fair value adjustment attributable to physical	The gains (losses) arising from changes in fair value less	example: IAS 41 51, example: IAS 41 Example

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			changes, biological assets	costs to sell of biological assets due to physical changes. [Refer: Biological assets]	1 XYZ Dairy Ltd
ifrs-full	GainsLossesOnFairValueAdjustmentAttributableToPriceChangesBiologicalAssets	FairValueAdjustmentAttributableToPriceChangesBiologicalAssets	Gains (losses) on fair value adjustment attributable to price changes, biological assets	The gains (losses) arising from changes in fair value less costs to sell of biological assets due to price changes in the market. [Refer: Biological assets]	example: IAS 41 51, example: IAS 41 Example 1 XYZ Dairy Ltd
ifrs-full	GainsLossesOnFairValueAdjustmentBiologicalAssets	FairValueAdjustmentBiologicalAssets	Gains (losses) on fair value adjustment, biological assets	The gains (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	GainsLossesOnFairValueAdjustmentBiologicalAssetsAbstract		Gains (losses) on fair value adjustment, biological assets [abstract]		
ifrs-full	GainsLossesOnFairValueAdjustmentInvestmentProperty	FairValueAdjustmentInvestmentProperty	Gains (losses) on fair value adjustment, investment property	The gains (losses) from changes in the fair value of investment property. [Refer:	disclosure: IAS 40 76 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Investment property]	
ifrs-full	GainsLossesOnFinancialAssetsAtAmortisedCost	Financial credit	Gains (losses) on financial assets at amortised cost	The gains (losses) on financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 20 a vi
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLoss	Financial credit	Gains (losses) on financial assets at fair value through profit or loss	The gains (losses) on financial assets at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	disclosure: IFRS 7 20 a i
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Financial credit	Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	The gains (losses) on financial assets at fair value through profit or loss classified as held for 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]	disclosure: IFRS 7 20 a i – Expiry date 2021-01-01
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecogn	Financial credit	Gains (losses) on financial assets at fair value through profit or loss,	The gains (losses) on financial assets at fair value through	disclosure: IFRS 7 20 a i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossMandatorily	FinancialAssetsAtFairValueThroughProfitOrLossMandatorily, credit	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	The gains (losses) on 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 measured at fair value; Gains (losses) on financial assets at fair value through profit or loss; Financial liabilities]	disclosure: IFRS 7 20 a i
ifrs-full	GainsLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensive	FinancialAssetsMeasuredAtFairValueThroughOtherComprehensive, credit	Gains (losses) on financial assets measured at fair value	The gains (losses) recognised in other comprehensive	disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a viii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			through other comprehensive income, before tax	income on financial 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	GainsLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfI	FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfI	Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	Gains (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 income]	IAS 1 91 a
ifrs-full	GainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOt	FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOt	Reclassification gains (losses) on financial assets reclassified out of available-for-sale financial assets	Gains (losses) recognised in profit or loss on financial assets reclassified out of the	IFRS 7 12A e – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			recognised in profit or loss	available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	GainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	Financial assets, credit	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	The 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]	disclosure: IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	GainsLossesOnFinancialInstruments [abstract]	Gains (losses)	Gains (losses) on financial instruments [abstract]		
ifrs-full	GainsLossesOnFinancialLiabilitiesMeasuredAtAmortisedCost	Financial liabilities, credit	Gains (losses) on financial liabilities at amortised cost	The gains (losses) on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 20 a v
ifrs-full	GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLoss	Financial liabilities, credit	Gains (losses) on financial liabilities at fair value through profit or loss	The gains (losses) on financial liabilities at fair value through profit or loss. [Refer: Financial liabilities at fair value	disclosure: IFRS 7 20 a i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				through profit or loss]	
ifrs-full	GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Financial liabilities, credit	Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	The gain (loss) 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	GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRec	Financial liabilities, credit	Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The gain (loss) 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				through profit or loss]	
ifrs-full	GainsLossesOnHedgedItemAttributableToHedgedRisk	Hedging reserve, credit	Gains (losses) on hedged item attributable to hedged risk, fair value hedges	The gains (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	GainsLossesOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax	Hedging reserve, credit	Gains (losses) on hedges of net investments in foreign operations, before tax	The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, before tax. [Refer: Other comprehensive income]	disclosure: IAS 39 102 a, disclosure: IAS 1 91 b, disclosure: IFRS 9 6.5.13 a
ifrs-full	GainsLossesOnHedgesOfNetInvestmentsInForeignOperationsNetOfTax	Hedging reserve, credit	Gains (losses) on hedges of net investments in foreign operations, net of tax	The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, net of tax. [Refer: Other comprehensive income]	disclosure: 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	GainsLossesOnHedgingInstrument	Hedging reserve, credit	Gains (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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value hedges [member]]	
ifrs-full	GainsLossesOnHeldtomaturityInvestments	Instant, credit	Gains (losses) 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	GainsLossesOnIneffectivenessOfCashFlowHedges	Instant, credit	Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	The gains (losses) on the ineffective portion of cash flow hedges recognised in profit or loss. [Refer: Cash flow hedges [member]]	disclosure: IFRS 7 24 b – Expiry date 2021-01-01
ifrs-full	GainsLossesOnIneffectivenessOfHedgesOfNetInvestments	Instant, credit	Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	The gains (losses) on the ineffective portion of hedges of net investments in foreign operations recognised in profit or loss. [Refer: Hedges of net investment in foreign operations [member]]	disclosure: IFRS 7 24 c – Expiry date 2021-01-01
ifrs-full	GainsLossesOnInitialRecognitionOfBiologicalAssetsAndAgriculturalProduce	Instant, credit	Gains (losses) on initial recognition of biological assets and agricultural produce for current period	The aggregate gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer:	disclosure: IAS 41 40

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Biological assets]	
ifrs-full	GainsLossesOnLitigationSettlements	GainsLossesOnLitigationSettlements, credit	Gains (losses) on litigation settlements	The gains (losses) on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GainsLossesOnLitigationSettlementsAbstract	GainsLossesOnLitigationSettlementsAbstract	Gains (losses) on litigation settlements [abstract]		
ifrs-full	GainsLossesOnLoansAndReceivables	GainsLossesOnLoansAndReceivables, credit	Gains (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	GainsLossesOnNetMonetaryPositions	GainsLossesOnNetMonetaryPositions, credit	Gains (losses) 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 hyperinflationary reporting.	disclosure: IAS 29 9
ifrs-full	GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss	GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss, credit	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to	The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that	disclosure: IFRS 14 22 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeR	NetMovementInRegulatoryDeferralAccountBalances	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, net of tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	disclosure: IFRS 14 22 b
ifrs-full	GainsLossesOnRemeasurementOfAvailableforsaleFinancialAssetsBeforeTax	RemeasurementOfAvailableforsaleFinancialAssetsBeforeTax	Gains (losses) on remeasuring available-for-sale financial assets, before tax	The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, before tax. [Refer:	disclosure: IAS 1 91 b – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets available-for-sale]	
ifrs-full	GainsLossesOnRemeasuringAvailableforsaleFinancialAssetsNetOfTax	Reclassification, credit	Gains (losses) on remeasuring available-for-sale financial assets, net of tax	The gain (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, net of tax. [Refer: Financial assets available-for-sale]	disclosure: IAS 1 91 a – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01
ifrs-full	GainsLossesOnSubsequentIncreasesInFairValueLessCostsToSellNotInExcessOfRecognisedCumula	Reclassification, credit	Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	The gain (losses) on subsequent increase in fair value less costs to sell (not in excess of recognised cumulative impairment loss) and losses on write-down to fair value less costs to sell for non-current assets or disposal groups held for sale.	disclosure: IFRS 5 41 c
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeExcludingExchangeDifferencesFairValueM	Reclassification, credit	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	The gain (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At	disclosure: practice: IFRS 13 93 e ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	The gain (loss) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	ExchangeDifferencesFairValueM	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	The gain (loss) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	ExchangeDifferencesFairValueM	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	Gains (losses) recognised in other comprehensive income including exchange differences,	The gain (loss) including exchange differences recognised in other comprehensive	FairValueMeasurementAssets	IFRS 13 93 e ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			fair value measurement, assets	income on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncome		Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]		FairValueMeasurementAssetsAbstract
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncome		Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	The gains (losses) including exchange differences recognised in other comprehensive income on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	FairValueMeasurementEntitysOwnEquityIn IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncome		Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]		FairValueMeasurementEntitysOwnEquityIn

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementLiabilities	Yes	Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	The gain (loss) including exchange differences recognised in other comprehensive income on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	disclosure: IFRS 13 93 e ii	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementLiabilitiesAbstract	No	Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]			
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementOfAssetsExchangeDifferences	Yes	Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, assets	The gain (loss) on exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	common practice: IFRS 13 93 e ii	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementOfLiabilitiesExchangeDifferences	Yes	Gains (losses) recognised in other comprehensive income on exchange differences,	The gain (loss) on exchange differences, recognised in other comprehensive	common practice: IFRS 13 93 e ii	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	GainsLossesRecognisedInOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossGainsLossesOnExchangeDifferencesFairValueMeasurement	Yes	Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	The gain (loss) on exchange differences, recognised in other comprehensive income, on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	common practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossGainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequentlyAttributableToChangesInCreditRiskOfLiability	Yes, credit	Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The gain (loss) recognised in other comprehensive income 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 through	IFRS 7 20 a i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForAsset	Increase (decrease) through recognised in profit or loss, credit	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	The gains (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 [member]]	IFRS 13 93 f
ifrs-full	GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForEntity	Increase (decrease) through recognised in profit or loss, credit	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	The gains (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	IFRS 13 93 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				own equity instruments [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodFairValueMeasurement	Increase (decrease) through recognised in profit or loss, credit	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	The gains (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]]	Disclosure of unrealised gains or losses for liabilities: IFRS 13 93 f
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementAssets	Increase (decrease) through recognised in profit or loss excluding exchange differences, fair value measurement, assets	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]	Common practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstruments	Increase (decrease) through recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments.	Common practice: IFRS 13 93 e i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementLiab	Xgnisedin	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	ference practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementAssets	Xgnisedin	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of assets. [Refer: At fair value [member]]	Assets sure: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementAssetsAbstract		Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]		
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstruments	Xgnisedin	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of the entity's own equity instruments.	Entitysown: IFRS 13 93 e i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLossFairValueMeasurement	GainsLossesRecognisedInProfitOrLossFairValueMeasurementEntitysOwnEquityInstrumentsAbstract	Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]		
ifrs-full	GainsLossesRecognisedInProfitOrLossFairValueMeasurement	GainsLossesRecognisedInProfitOrLossFairValueMeasurementLiabilities	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, liabilities	The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of liabilities. [Refer: At fair value [member]]	Disclosure: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLossFairValueMeasurement	GainsLossesRecognisedInProfitOrLossFairValueMeasurementLiabilitiesAbstract	Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]		
ifrs-full	GainsLossesRecognisedInProfitOrLossFairValueMeasurement	GainsLossesRecognisedInProfitOrLossFairValueMeasurementReinsurance	Gains (losses) recognised in profit or loss on buying reinsurance	The gains (losses) recognised in profit or loss on the entity's purchase of reinsurance.	disclosure: IFRS 4 37 b i – Expiry date 2021-01-01
ifrs-full	GainsLossesRecognisedInProfitOrLossFairValueMeasurement	GainsLossesRecognisedInProfitOrLossExchangeDifferencesFairValueMeasurementAssets	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of assets.	Common practice: IFRS 13 93 e i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLossOnExchangeDifferencesFairValueMeasurementEntitysOwn	Xgnisedon	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	The gains (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]]	common practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLossOnExchangeDifferencesFairValueMeasurementLiabilities	Xgnisedon	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, liabilities	The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	common practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLossOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDe	Xgnisedon, credit	Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The gains (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	disclosure: IFRS 7 20 a i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	GainsLossesRecognisedWhenControlOfSubsidiaryIsLost	Increase (decrease) through gains (losses) recognised when control of subsidiary is lost, credit	Gains (losses) recognised when control of subsidiary is lost	The gains (losses) recognised in association with the loss of control over a subsidiary, which are attributable to the former controlling interest.	disclosure: IFRS 12 19
ifrs-full	GainsOnChangesInFairValueOfDerivatives	Increase (decrease) through gains on changes in fair value of derivatives, credit	Gains on changes in fair value of derivatives	The gains resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]	common practice: IAS 1 85
ifrs-full	GainsOnDisposalsOfInvestmentProperties	Increase (decrease) through gains on disposals of investment properties, credit	Gains on disposals of investment properties	The gain on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	GainsOnDisposalsOfInvestments	Increase (decrease) through gains on disposals of investments, credit	Gains on disposals of investments	The gain on the disposal of investments.	disclosure: IAS 1 98 d
ifrs-full	GainsOnDisposalsOfNoncurrentAssets	Increase (decrease) through gains on disposals of non-current assets, credit	Gains on disposals of non-current assets	The gain on disposals of non-current assets. [Refer: Non-current assets]	common practice: IAS 1 112 c
ifrs-full	GainsOnDisposalsOfPropertyPlantAndEquipment	Increase (decrease) through gains on disposals of property, plant and equipment, credit	Gains on disposals of property, plant and equipment	The gain on the disposal of property, plant and	disclosure: IAS 1 98 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			plant and equipment	equipment. [Refer: Property, plant and equipment]	
ifrs-full	GainsOnLitigationSettlements	Duration, credit	Gains on litigation settlements	The gain on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GamingLicencesMember	Member	Gaming licences [member]	This member stands for licences related to gaming. [Refer: Licences [member]]	common practice: IAS 38 119
ifrs-full	GasDistributionMember	Member	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	GeneralAndAdministrativeExpense	Duration, debit	General and administrative expense	The amount of expense relating to general and administrative activities of the entity.	common practice: IAS 1 112 c
ifrs-full	GeographicalAreasAxis	Axis	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	GeographicalAreasMember	Member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value for the "Geographical areas" axis if no other member is used.	2021-01-01, disclosure: IFRS 8 33
ifrs-full	GoodsOrServicesTransferredAtPointInTimeMember	member	Goods or services transferred at point in time [member]	This member stands for goods or services transferred to customers at a point in time. [Refer: Performance obligations satisfied at point in time [member]]	example: IFRS 15 B89 f
ifrs-full	GoodsOrServicesTransferredOverTimeMember	member	Goods or services transferred over time [member]	This member stands for goods or services transferred to customers over time. [Refer: Performance obligations satisfied over time [member]]	example: IFRS 15 B89 f
ifrs-full	GoodsSoldDirectlyToConsumersMember	member	Goods sold directly to consumers [member]	This member stands for goods sold directly to consumers.	example: IFRS 15 B89 g
ifrs-full	GoodsSoldThroughIntermediariesMember	member	Goods sold through intermediaries [member]	This member stands for goods sold through intermediaries.	example: IFRS 15 B89 g
ifrs-full	Goodwill	X instant, debit	Goodwill	The amount of assets representing the future economic benefits arising from other assets	disclosure: IAS 1 54 c, disclosure: IAS 36 134 a, disclosure: IAS 36 135 a, disclosure: IFRS 3 B67 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]]	
ifrs-full	GoodwillDerecognisedWithoutHavingPreviouslyBeenIncludedInDisposalGroupClassifiedAsHeld	XBRL credit	Goodwill derecognised without having previously been included in disposal group classified as held for sale	The amount 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]]	disclosure: IFRS 3 B67 d iv
ifrs-full	GoodwillExpectedToBeDeductibleForTaxPurposes	XBRL debit	Goodwill expected to be deductible for tax purposes	The amount 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	GoodwillMember	member	Goodwill [member]	This member stands for goodwill. [Refer: Goodwill]	example: IAS 36 127
ifrs-full	GoodwillRecognisedAsOfAcquisitionDate	XBRL debit	Goodwill recognised as	The amount recognised	example: IFRS 3 B64,

			of acquisition date	as of the business combination's acquisition date for goodwill. [Refer: Goodwill; Business combinations [member]]	example: IFRS 3 IE72
ifrs-full	GovernmentCustomersMember	domain	Government customers [member]	This member stands for government customers. [Refer: Government [member]]	example: IFRS 15 B89 c
ifrs-full	GovernmentDebtInstrumentsHeld	Xinstant, debit	Government debt instruments held	The amount of debt instruments held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]]	common practice: IAS 1 112 c
ifrs-full	GovernmentGrants	Xinstant, credit	Government grants	The amount of assistance by 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	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]]	
ifrs-full	GovernmentMember	member	Government [member]	This member stands for a government, government agencies and similar bodies whether local, national or international.	disclosure: IFRS 8 34
ifrs-full	GrossAmountArisingFromInsuranceContractsMember	member	Gross amount arising from insurance contracts [member]	This member 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	GrossCarryingAmountMember	member	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]	d, disclosure: 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	GrossContractualAmountsReceivableForAcquiredReceivables	Amount, debit	Gross contractual amounts receivable for acquired receivables	The gross contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h ii
ifrs-full	GrossFinancialAssetsSetOffAgainstFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNet	Amount, debit	Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	The amount 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets; Financial liabilities]	
ifrs-full	GrossFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgree	Assets, debit	Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	The gross amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	IFRS 7 13C a
ifrs-full	GrossFinancialLiabilitiesSetOffAgainstFinancialAssetsSubjectToOffsettingEnforceableMasterNet	Liabilities, credit	Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	The amount 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]	IFRS 7 13C b
ifrs-full	GrossFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAg	Liabilities, credit	Gross financial liabilities subject to	The gross amount of recognised financial	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	GrossLeaseLiabilities	X instant, 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	GrossLoanCommitments	X instant, 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	GSMLicencesMember	member	GSM licences [member]	This member stands for Global System for Mobile Communications licenses. [Refer: Licences and franchises]	common practice: IAS 38 119

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	GuaranteesMember	member	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	HedgedItemAssets	instant, debit	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	HedgedItemLiabilities	instant, 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	HedgedItemsAxis	axis	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	HedgedItemsMember	member	Hedged items [member]	This member stands for 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 B6.3.7–B6.3.25 of IFRS 9). This member also represents the standard value for the “Hedged items” axis if no other member is used.	disclosure: IFRS 7 24B
ifrs-full	HedgeFundInvestmentsMember		Hedge fund investments [member]	This member stands for investments	example: IFRS 13 IE60,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in hedge funds.	example: IFRS 13 94
ifrs-full	HedgesOfNetInvestmentInForeignOperationsMember	HedgesOfNetInvestmentInForeignOperationsMember	Hedges of net investment in foreign operations [member]	This member stands for hedges of the entity's monetary items that are receivable 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.	disclosure: IAS 39 86 c, disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C
ifrs-full	HedgesOfNetInvestmentsInForeignOperationsAbstract	HedgesOfNetInvestmentsInForeignOperationsAbstract	Hedges of net investment in foreign operations [abstract]	Abstract	
ifrs-full	HedgingGainsLossesForHedgeOfGroupOfItemsWithOffsettingRiskPositions	HedgingGainsLossesForHedgeOfGroupOfItemsWithOffsettingRiskPositions	Hedging gains (losses) for hedge of group of items with	Hedging gains (losses) for hedge of group of items with	IFRS 9 6.6.4, disclosure: IFRS 7 24C b vi

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			offsetting risk positions	offsetting risk positions.	
ifrs-full	HedgingInstrumentsAssets	Instant, 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	HedgingInstrumentsLiabilities	Instant, 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	HedgingInstrumentsAxis	Axis	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	HedgingInstrumentsMember	Member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				IFRS 9); (b) non-derivative financial asset or non-derivative 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 non-derivative financial asset or a non-derivative financial liability may be designated as a hedging instrument

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	HeldtomaturityInvestments	Investments, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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-to-maturity investments before maturity (more than insignificant in relation to the total amount of held-to-maturity 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	HeldtomaturityInvestments	InvestmentsCategoryMember	HeldToMaturityInvestmentsCategoryMember	This member stands for the held-to-maturity investments category of financial	disclosure: IFRS 7 8 b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets. [Refer: Held-to-maturity investments]	
ifrs-full	HistoricalVolatilityForSharesMeasurementInputMember	http://xbrl.ifrs.org/taxonomy/2020-03-16/ifrs-full	Historical volatility for shares, measurement input [member]	This member stands for the historical volatility for shares used as a measurement input.	example: IFRS 13 B36 b
esef_all	http://www.esma.europa.eu/xbrl/role/all/esef_role-000000	role	[000000] Tags that must be applied if corresponding information is present in a report		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-110000	role	[110000] General information about financial statements		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-210000	role	[210000] Statement of financial position, current/non-current		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-220000	role	[220000] Statement of financial position, order of liquidity		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-310000	role	[310000] Statement of comprehensive income, profit or loss, by function of expense		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-320000	role	[320000] Statement of comprehensive income, profit		

			or loss, by nature of expense		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-410000	role	[410000] Statement of comprehensive income, OCI components presented net of tax		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-420000	role	[420000] Statement of comprehensive income, OCI components presented before tax		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-610000	role	[610000] Statement of changes in equity		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-800100	role	[800100] Subclassifications of assets, liabilities and equities		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-800200	role	[800200] Analysis of income and expense		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-800400	role	[800400] Statement of changes in equity, additional disclosures		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-800500	role	[800500] List of notes		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-800600	role	[800600] List of accounting policies		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-810000	role	[810000] Notes – Corporate information		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			and statement of IFRS compliance		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-861000	role	[861000] Notes – Analysis of other comprehensive income by item		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-861200	role	[861200] Notes – Share capital, reserves and other equity interest		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_1_role-880000	role	[880000] Notes – Additional information		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_10_role-815000	role	[815000] Notes – Events after reporting period		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_12_role-835110	role	[835110] Notes – Income taxes		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_16_role-822100	role	[822100] Notes – Property, plant and equipment		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_19_role-834480	role	[834480] Notes – Employee benefits		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_2_role-826380	role	[826380] Notes – Inventories		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_20_role-831400	role	[831400] Notes – Government grants		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_21_role-842000	role	[842000] Notes – Effects of changes in foreign exchange rates		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_23_role-836200	role	[836200] Notes – Borrowing costs		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_24_role-818000	role	[818000] Notes – Related party		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_26_role-710000	role	[710000] Statement of changes in net assets available for benefits		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_27_role-825480	role	[825480] Notes – Separate financial statements		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_29_role-816000	role	[816000] Notes – Hyperinflationary reporting		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_33_role-838000	role	[838000] Notes – Earnings per share		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_34_role-813000	role	[813000] Notes – Interim financial reporting		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_36_role-832410	role	[832410] Notes – Impairment of assets		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_37_role-827570	role	[827570] Notes – Other provisions, contingent liabilities and		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contingent assets		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_38_role-823180	role	[823180] Notes – Intangible assets		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_40_role-825100	role	[825100] Notes – Investment property		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_41_role-824180	role	[824180] Notes – Agriculture		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_7_role-510000	role	[510000] Statement of cash flows, direct method		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_7_role-520000	role	[520000] Statement of cash flows, indirect method		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_7_role-800300	role	[800300] Statement of cash flows, additional disclosures		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_7_role-851100	role	[851100] Notes – Cash flow statement		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_8_role-811000	role	[811000] Notes – Accounting policies, changes in accounting estimates and errors		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifric_2_role-868500	role	[868500] Notes – Members' shares in cooperative entities and similar instruments		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

esef_all	http://www.esma.europa.eu/xbrl/role/all/ifric_5_role-868200	role	[868200] Notes – Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_1_role-819100	role	[819100] Notes – First time adoption		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_12_role-825700	role	[825700] Notes – Interests in other entities		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_13_role-823000	role	[823000] Notes – Fair value measurement		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_14_role-824500	role	[824500] Notes – Regulatory deferral accounts		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_15_role-831150	role	[831150] Notes – Revenue from contracts with customers		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_16_role-832610	role	[832610] Notes – Leases		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_17_role-836600	role	[836600] Notes – Insurance contracts (IFRS 17)		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_2_role-834120	role	[834120] Notes – Share-based payment arrangements		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_3_role-817000	role	[817000] Notes – Business combinations		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_4_role-836500	role	[836500] Notes – Insurance contracts		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_5_role-825900	role	[825900] Notes – Non-current asset held for sale and discontinued operations		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_6_role-822200	role	[822200] Notes – Exploration for and evaluation of mineral resources		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_7_role-822390	role	[822390] Notes – Financial instruments		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_8_role-871100	role	[871100] Notes – Operating segments		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_axi_role	role	Axis aggregation validations		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_cro_role	role	Cross period validations		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_eps_role	role	Earnings per share validations		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs-dim_role-901000	role	[901000] Axis – Retrospective application and		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			retrospective restatement		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs-dim_role-901100	role	[901100] Axis – Departure from requirement of IFRS		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs-dim_role-901500	role	[901500] Axis – Creation date		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs-dim_role-903000	role	[903000] Axis – Continuing and discontinued operations		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs-dim_role-904000	role	[904000] Axis – Assets and liabilities classified as held for sale		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs-dim_role-913000	role	[913000] Axis – Consolidated and separate financial statements		
esef_all	http://www.esma.europa.eu/xbrl/role/all/sic_29_role-832900	role	[832900] Notes – Service concession arrangements		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/esef_con_role	role	Context validations		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/esef_fac_role	role	Fact and footnotes validations		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/esef_man_role	role	Mandatory mark-up validations		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

esef_cor	http://www.esma.europa.eu/xbrl/role/cor/esef_role-999999	role	[999999] Line items not dimensionally qualified		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs_equ_role	role	Fact equivalence validations		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs_neg1_role	role	Negative fact validations 1		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs_neg2_role	role	Negative fact validations 2		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs_per_role	role	Percentage warnings		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs_pos_role	role	Positive fact validations		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs_tech_role	role	Technical validations		
esef_cor	http://www.esma.europa.eu/xbrl/role/cor/ifrs-dim_role-990000	role	[990000] Axis – Defaults		
esma_technical	http://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsScenario	role	Prevents default use of line items (even when not explicitly allowed) for scenario		
esma_technical	http://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsSegment	role	Prevents default use of line items (even when not explicitly		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			allowed) for segment		
ifrs-full	IdentifiableAssetsAcquiredLiabilitiesAssumed	Instant, debit	Identifiable 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	IdentifiableIntangibleAssetsRecognisedAsOfAcquisitionDate	Instant, debit	Identifiable intangible assets recognised as of acquisition date	The amount recognised as of the acquisition date for identifiable intangible assets acquired in a business combination. [Refer: Intangible assets other than goodwill; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	IdentificationOfUnadjustedComparativeInformation	Text	Identification of unadjusted comparative information	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					– Effective 2021-01-01
ifrs-full	IdentityOfPriceIndex	Index	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 hyperinflationary 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) IFRIC Interpretations; and (d) SIC Interpretations. It also represents the standard value for the “Financial effect of transition from previous GAAP to	disclosure: IFRS 1 24

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				IFRSs" axis if no other member is used.	
ifrs-full	ImmatureBiologicalAssetsMember	X duration, debit	Immature 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	ImpairmentLoss	X 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	ImpairmentLossAssetsRecognisedFromCostsIncurredToObtainOrFulfilContracts	X duration, debit	Impairment loss, assets recognised from costs incurred to obtain	The amount of impairment loss for assets recognised from the costs incurred	disclosure: IFRS 15 128 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			or fulfil contracts with customers	to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Impairment loss]	
ifrs-full	ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDeterminedInAccordanceWithIFRS9	Duration, debit	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	The amount of impairment loss, impairment gain or reversal of impairment loss that is recognised in 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.	disclosure: IAS 1 82 ba
ifrs-full	ImpairmentLossOnFinancialAssets	Duration, debit	Impairment loss on financial assets	The amount of impairment loss on financial assets. [Refer: Financial assets; Impairment loss]	disclosure: IFRS 7 20 e – Expiry date 2021-01-01
ifrs-full	ImpairmentLossOnReceivablesOrContractAssetsArisingFromContractsWithCustomers	Duration, debit	Impairment loss on receivables or contract assets arising from contracts with customers	The amount of impairment loss on receivables or contract assets arising from contracts with	disclosure: IFRS 15 113 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]	
ifrs-full	ImpairmentLossRecognisedInOtherComprehensiveIncome	Recognised, debit	Impairment loss recognised in other comprehensive income	The amount of impairment loss recognised in other comprehensive income. Impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. [Refer: Impairment loss; Revaluation surplus; Other comprehensive income]	disclosure: IAS 36 126 c, disclosure: IAS 36 129 a
ifrs-full	ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill	Recognised, debit	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	The amount of impairment loss recognised in other comprehensive income for intangible assets other than goodwill. [Refer: Impairment	IAS 38 118 e iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				loss recognised in other comprehensive income; Intangible assets other than goodwill]	
ifrs-full	ImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment	Increase in impairment loss recognised in other comprehensive income, property, plant and equipment	Impairment loss recognised in other comprehensive income, property, plant and equipment	The amount of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Impairment loss recognised in other comprehensive income; Property, plant and equipment]	disclosure: IAS 16 73 e iv
ifrs-full	ImpairmentLossRecognisedInProfitOrLoss	Increase in impairment loss recognised in profit or loss, debit	Impairment 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	ImpairmentLossRecognisedInProfitOrLossBiologicalAssets	Increase in impairment loss recognised in profit or loss, biological assets	Impairment loss recognised in profit or loss, biological assets	The amount 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ImpairmentLossRecognisedInProfitOrLossDeferredAcquisitionCostsA	Recognised, credit	Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	The decrease in deferred acquisition costs arising from insurance contracts resulting from an impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Deferred acquisition costs arising from insurance contracts; Types of insurance contracts [member]]	CostsArisingFromInsuranceContra IFRS 4 IG39 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	ImpairmentLossRecognisedInProfitOrLossGoodwill	Recognised, goodwill	Impairment loss recognised in profit or loss, goodwill	The amount of impairment loss recognised in profit or loss for goodwill. [Refer: Impairment loss recognised in profit or loss; Goodwill]	disclosure: IFRS 3 B67 d v
ifrs-full	ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodwill	Recognised, intangible assets and goodwill	Impairment loss recognised in profit or loss, intangible assets and goodwill	The amount of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment loss	Goodwill practice: IAS 38 118 e iv

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				recognised in profit or loss; Intangible assets and goodwill]	
ifrs-full	ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	Recognised	Profit or loss	The amount of impairment 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]	disclosure: IAS 38 118 e iv
ifrs-full	ImpairmentLossRecognisedInProfitOrLossInvestmentProperty	Recognised	Profit or loss	The amount of impairment loss recognised in profit or loss for investment property. [Refer: Impairment loss recognised in profit or loss; Investment property]	disclosure: IAS 40 76 g, disclosure: IAS 40 79 d v
ifrs-full	ImpairmentLossRecognisedInProfitOrLossLoansAndAdvances	Recognised	Profit or loss	The amount of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss]	common practice: IAS 1 85

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment	Recognised, debit	Impairment loss recognised in profit or loss, property, plant and equipment	Entity's amount 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]	disclosure: IAS 1 98 a, disclosure: IAS 16 73 e v
ifrs-full	ImpairmentLossRecognisedInProfitOrLossTradeReceivables	Recognised, debit	Impairment loss recognised in profit or loss, trade receivables	Entity's amount of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]	common practice: IAS 1 112 c
ifrs-full	ImpairmentLossReversalOfImpairmentLossOnTradeReceivablesAbstract		Impairment loss (reversal of impairment loss) on trade receivables [abstract]		
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	Reversal, debit	Impairment loss (reversal of impairment loss) recognised in profit or loss	The amount of impairment loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment	disclosure: IAS 1 99

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				loss recognised in profit or loss]	
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances	Reversal of impairment loss, debit	Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	The amount of impairment loss or reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss]	practice: IAS 1 85
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvancesAbstrac		Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]		
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossTradeReceivables	Reversal of impairment loss, debit	Impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	The amount of impairment loss or reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised	practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in profit or loss; Trade receivables]	
ifrs-full	ImpairmentOfFinancialAssetsAxis	Impairment of financial assets [axis]	Impairment 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	ImplicationsOfSurplusOrDeficitOnMultiemployerPlanForEntityAxis	Description of implications of surplus or deficit on multi-employer or state plan for entity	Description of implications of surplus or deficit on multi-employer or state plan for entity	The 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]]	disclosure: IAS 19 148 d iv
ifrs-full	InAccordanceWithIFRS9Member	In accordance with IFRS 9 [member]	In 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	IncomeApproachMember	Income approach [member]	Income approach [member]	This member stands for valuation techniques that convert future amounts (for	example: IFRS 13 62

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				example, cash flows or income and expenses) to a single current (ie discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts.	
ifrs-full	IncomeArisingFromExplorationForAndEvaluationOfMineralResources	Exploration, credit	Income arising from exploration for and evaluation of mineral resources	The amount 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.	disclosure: IFRS 6 24 b
ifrs-full	IncomeArisingFromInsuranceContracts	Exclusion, credit	Income arising from insurance contracts	The amount of income arising from	disclosure: IFRS 4 37 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			insurance contracts	insurance contracts. [Refer: Types of insurance contracts [member]]	– Expiry date 2021-01-01
ifrs-full	IncomeCapitalisationMember	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	IncomeExpenseGainsOrLossesOfFinancialInstrumentsAbstract	Income, expense, gains or losses of financial instruments [abstract]			
ifrs-full	IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceIncomeExpenses	Income (expenses) from reinsurance contracts held, other than finance income (expenses)	Income (expenses) from a group of reinsurance contracts held, other than finance income (expenses). [Refer: Reinsurance contracts held [member]]		disclosure: IAS 1 82 ac – Effective 2021-01-01, disclosure: IFRS 17 86 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceIncomeExpensesAbstract		Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]		
ifrs-full	IncomeFromAmountsRecoveredFromReinsurer	Duration, credit	Income from amounts recovered from reinsurer	The amount of income from the amounts recovered from the reinsurer. [Refer: Reinsurance contracts held [member]]	disclosure: IFRS 17 86 – Effective 2021-01-01
ifrs-full	IncomeFromContinuingInvolvementInDerecognisedFinancialAssets	Duration, credit	Income from continuing involvement in derecognised financial assets	The amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]	disclosure: IFRS 7 42G b
ifrs-full	IncomeFromContinuingInvolvementInDerecognisedFinancialAssetsCumulativelyRecognised	Instant, credit	Income from continuing involvement in derecognised financial assets cumulatively recognised	The cumulative amount of income recognised from the entity's continuing involvement in	disclosure: IFRS 7 42G b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Income from continuing involvement in derecognised financial assets; Derivatives [member]]	
ifrs-full	IncomeFromContinuingOperationsAttributableToOwnersOfParent	Xbrli:monetaryItemType, credit	Income from continuing operations attributable to owners of parent	The amount of income from continuing operations attributable to owners of the parent. [Refer: Continuing operations [member]]	disclosure: IFRS 5 33 d
ifrs-full	IncomeFromContractsWithReinsurers	Xbrli:monetaryItemType, credit	Income from contracts with reinsurers	The amount of income from contracts with reinsurers.	example: IAS 1 85 – Expiry date 2021-01-01, example: IFRS 4 IG24 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	IncomeFromDiscontinuedOperationsAttributableToOwnersOfParent	Xbrli:monetaryItemType, credit	Income from discontinued operations attributable to owners of parent	The amount of income from discontinued operations attributable to owners of the parent. [Refer:	disclosure: IFRS 5 33 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Discontinued operations [member]]	
ifrs-full	IncomeFromFinesAndPenalties	Duration, credit	Income from fines and penalties	The amount of income arising from fines and penalties.	common practice: IAS 1 112 c
ifrs-full	IncomeFromGovernmentGrantsRelatedToAgriculturalActivity	Duration, credit	Income from government grants related to agricultural activity	The amount of income from government grants related to agricultural activities. [Refer: Government grants]	common practice: IAS 41 57 a
ifrs-full	IncomeFromReimbursementsUnderInsurancePolicies	Duration, credit	Income from reimbursements under insurance policies	The amount of income recognised from the reimbursement of a claim as a result of the occurrence of an insured event covered by an insurance contract. [Refer: Types of insurance contracts [member]]	common practice: IAS 1 112 c
ifrs-full	IncomeFromStructuredEntities	Duration, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncomeFromSubleasingRightofuseAssets	Increase credit	Income from subleasing right-of-use assets	The amount of income from subleasing right-of-use assets. Sublease is a transaction for which an underlying asset is re-leased 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]	disclosure: IFRS 16 53 f
ifrs-full	IncomeOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherC	Increase credit	Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	The amount of income recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-	disclosure: IFRS 7 12A e – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				sale; Other comprehensive income]	
ifrs-full	IncomeOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRec	XBRL Assets, credit	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	The amount 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]	IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	IncomeRelatingToVariableLeasePaymentsForOperatingLeasesThatDoNotDependOnIndexOrRate	XBRL Variable, credit	Income relating to variable lease payments for operating leases that do not depend on index or rate	The amount of income relating to variable lease payments for operating leases that do not depend on an index or a rate. 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 commencement date, other than the	IFRS 16 90 b

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

				passage of time.	
ifrs-full	IncomeRelatingTo	X Variable, credit	IncomeRelatingPaymentsNotIncludedInMeasurementOfNetInvestmentInFinanceL	Income of income relating to variable lease payments not included in the measurement of the net investment in the finance lease. 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 commencement date, other than the passage of time. [Refer: Net investment in finance lease]	disclosure: IFRS 16 90 a iii
ifrs-full	IncomeStatementAbstract		Profit or loss [abstract]		
ifrs-full	IncomeTaxConsequencesOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedF	X duration	Income tax consequences of dividends proposed or declared before financial statements authorised	The amount of income tax consequences of dividends to shareholders of the entity that were proposed or	disclosure: IAS 12 81 i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncomeTaxesPaidClassifiedAsOperatingActivities	XBRL instant, credit	Income taxes paid, classified as operating activities	The cash outflow for income taxes paid, classified as operating activities.	common practice: IAS 7 35
ifrs-full	IncomeTaxesPaidRefund	XBRL instant, credit	Income taxes paid (refund)	The cash flows from income taxes paid or refunded.	disclosure: IAS 7 35
ifrs-full	IncomeTaxesPaidRefundAbstract		Income taxes paid (refund) [abstract]		
ifrs-full	IncomeTaxesPaidRefundClassifiedAsFinancingActivities	XBRL instant, credit	Income taxes paid (refund), classified as financing activities	The cash 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	IncomeTaxesPaidRefundClassifiedAsInvestingActivities	XBRL instant, credit	Income taxes paid (refund), classified as investing activities	The cash flows from income taxes paid or refunded, classified as investing activities. [Refer:	disclosure: IAS 7 35, example: IAS 7 14 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Income taxes paid (refund)]	
ifrs-full	IncomeTaxesPaidRefundClassifiedAsOperatingActivities	X duration, credit	Income taxes paid (refund), classified as operating activities	The cash flows from income taxes paid or refunded, classified as operating activities. [Refer: Income taxes paid (refund)]	disclosure: IAS 7 35, example: IAS 7 14 f
ifrs-full	IncomeTaxesRefundClassifiedAsOperatingActivities	X duration, debit	Income taxes refund, classified as operating activities	The cash inflow from income taxes refunded, classified as operating activities.	common practice: IAS 7 35
ifrs-full	IncomeTaxExpenseContinuingOperations	X duration, debit	Tax expense (income)	The aggregate amount included in the determination of profit (loss) for the period in respect of current tax and deferred tax. [Refer: Current tax expense (income); Deferred tax expense (income)]	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	IncomeTaxRelatingToApplicationOfOverlayApproachInOtherComprehensiveIncome	X duration, debit	Income tax relating to application of overlay approach in other comprehensive income	The amount of income tax relating to amounts recognised in other comprehensive income in relation to the application of the overlay approach. [Refer: Other	disclosure: IFRS 4 35D b – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income]	
ifrs-full	IncomeTaxRelatingToAvailableforsaleFinancialAssetsIncludedInOtherComprehensiveIncome	Credit, debit	Income tax relating to available-for-sale financial assets included in other comprehensive income	Income tax of income tax relating to amounts recognised in other comprehensive income in relation to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]	Disclosure: IAS 1 90 – Expiry date 2021-01-01, disclosure: IAS 12 81 ab – Expiry date 2021-01-01
ifrs-full	IncomeTaxRelatingToCashFlowHedgesIncludedInOtherComprehensiveIncome	Credit, debit	Income tax relating to cash flow hedges included in other comprehensive income	Income tax of income tax relating to amounts recognised in other comprehensive income in relation to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]	Disclosure: IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToChangeInValueOfForeignCurrencyBasisSpreadsIncludedInOtherComprehensiveIncome	Credit, debit	Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	Income tax of income tax relating to amounts recognised in other comprehensive income in relation to change in value of foreign currency basis spreads.	Disclosure: IAS 1 90, disclosure: IAS 12 81 ab

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContracts	XBRL Taxonomy, debit	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContracts	The amount 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 contracts; Other comprehensive income]	disclosureOfOtherComprehensiveIncome IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptions	XBRL Taxonomy, debit	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptions	The amount 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	disclosureOfOtherComprehensiveIncome IAS 1 90, disclosure: IAS 12 81 ab

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value of time value of options; Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToChangesInFairValueOfFinancialLiabilityAttributableToChangeInCreditRisk	XBRL Taxonomy Construction, debit	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial liabilities attributable to a change in the credit risk of those liabilities. [Refer: Credit risk [member]; Other comprehensive income]	Disclosure: IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToChangesInRevaluationSurplusOfOtherComprehensiveIncome	XBRL Taxonomy Construction, debit	Income tax relating to changes in revaluation surplus included in other comprehensive income	The amount 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]	Disclosure: IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncome	XBRL Taxonomy Construction, debit	Income tax relating to components of other	The amount of income tax relating to amounts	Disclosure: IAS 1 90, disclosure: IAS 12 81 ab

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			comprehensive income	recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeAbstract		Income tax relating to components of other comprehensive income [abstract]		
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfit	XbrlTaxCategoryDebit	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	Income tax relating to amounts recognised in other comprehensive income that will be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	disclosure IAS 1 91
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfit		Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfit	XbrlTaxCategoryDebit	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	Income tax relating to amounts recognised in other comprehensive income that will not be	disclosure IAS 1 91

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToPr				
			Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]		
ifrs-full	IncomeTaxRelatingToExchangeDifferencesOnTranslationOfOtherComprehensiveIncome	Xbrl.Boolean, debit	Income tax relating to exchange differences on translation included in other comprehensive income	Income tax 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]	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToFinanceIncomeExpensesFromReinsuranceContractsHeldOfOtherComprehen	Xbrl.Boolean, debit	Income tax relating to finance income (expenses) from reinsurance contracts held included	Income tax of income tax relating to amounts recognised in other comprehensive income in relation	IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in other comprehensive income	to finance 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	IncomeTaxRelatingToFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	IncomeTaxExpenseContinuingOperations, debit	Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	Tax amount of income tax relating to amounts recognised in other comprehensive income in relation to financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	disclosure: IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToHedgesOfInvestmentsInEquityInstrumentsOfOtherComprehensiveIncome	IncomeTaxExpenseContinuingOperations, debit	Income tax relating to hedges of investments in equity instruments included in other comprehensive income	Tax amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of investments	disclosure: IAS 1 90, disclosure: IAS 12 81 ab

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncomeTaxRelatingToHedgesOfNetInvestmentsInForeignOperationsOfOtherComprehensiveIncom	Xnegrotion, debit	Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	disclosure: IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToInsuranceIncomeExpensesFromInsuranceContractsIssuedOfOtherCo	Xnegrotion, debit	Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be	The amount of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance	disclosure: IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncomeTaxRelatingToInsurance	Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	Expense of income tax relating to amounts recognised in other comprehensive income in relation 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 [member]]	IncomeTaxRelatingToInsurance	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	IncomeTaxRelatingToInvestments	Income tax relating to investments in equity instruments included in other	Expense of income tax relating to amounts recognised in other comprehensive	IncomeTaxRelatingToInvestments	IAS 1 90, disclosure: IAS 12 81 ab

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			comprehensive income	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	IncomeTaxRelatingToNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatW	Xnegrotion, debit	Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	The amount 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 reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	disclosure: IFRS 14 22 b
ifrs-full	IncomeTaxRelatingToNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatW	Xnegrotion, debit	Income tax relating to net movement	The amount of income tax relating	disclosure: IFRS 14 22 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncomeTaxRelatingToOtherIndividually	X-duration, debit	Income tax relating to other individually immaterial components of other comprehensive income	The amount of income tax relating to other individually immaterial components of other comprehensive income. [Refer: Other comprehensive income]	OfOtherComprehensiveIncome practice: IAS 1 85
ifrs-full	IncomeTaxRelatingToRemeasurementsOfDefinedBenefitPlansOfOtherC	X-duration, debit	Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	The amount of income tax relating to amounts recognised in other comprehensive income in relation to remeasurements of defined benefit plans. [Refer: Other comprehensive	OfOtherComprehensiveIncome IAS 1 90, disclosure: IAS 12 81 ab

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				income; Reserve of remeasurements of defined benefit plans; Defined benefit plans [member]]	
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccoun	X-duration, debit	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	IAS 1 90
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccoun		Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]		
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccoun	X-duration, debit	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity	The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures	IAS 1 91

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccoun	Credit or debit	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	IAS 1 91
ifrs-full	IncreaseDecreaseDueToApplicationOfIFRS15Member	Credit or debit	Increase (decrease) due to application of IFRS 15 [member]	This member stands for the financial effect of application of IFRS 15.	disclosure: IFRS 15 C8 a
ifrs-full	IncreaseDecreaseDueToChangesInAccountingPolicyAndCorrectionsOfPriorPeriodErrorsMember	Credit or debit	Increase (decrease)	This member stands for	IAS 1 106 b,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseDueToChangesInAccountingPolicyRequiredByIfrss	IncreaseDecreaseDueToChangesInAccountingPolicyRequiredByIfrssMember	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	This member stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]	disclosure: IAS 8 28 f i, disclosure: IAS 8 28 g
ifrs-full	IncreaseDecreaseDueToDepartureFromRequirementOfIfrs	IncreaseDecreaseDueToDepartureFromRequirementOfIfrsMember	Increase (decrease) due to departure from requirement of IFRS [member]	This member stands for the financial effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]	disclosure: IAS 1 20 d
ifrs-full	IncreaseDecreaseDueToVoluntaryChangesInAccountingPolicy	IncreaseDecreaseDueToVoluntaryChangesInAccountingPolicyMember	Increase (decrease) due to voluntary changes in accounting policy [member]	This member stands for the financial effect of voluntary changes in accounting policy.	disclosure: IAS 8 29 c i, disclosure: IAS 8 29 d
ifrs-full	IncreaseDecreaseInAccountingEstimate	IncreaseDecreaseInAccountingEstimateAxis	Increase (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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseInAccumulatedDeferredTaxRecognisedInOtherComprehensiveIncomeDueToCha	XIdAction, debit	Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	The increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in the tax rate. [Refer: Other comprehensive income]	comprehensive practice: IAS 1 85
ifrs-full	IncreaseDecreaseInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterm	XIdAction, credit	Increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	The increase (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. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss]	example: IFRS 7 28 b
ifrs-full	IncreaseDecreaseInAllowanceAccountForCreditLossesOfFinancialAssets	XIdAction, credit	Increase (decrease) in allowance account for credit losses of financial assets	The increase (decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer:	ncial Assets IFRS 7 16 – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets; Allowance account for credit losses of financial assets]	
ifrs-full	IncreaseDecreaseInCashAndCashEquivalents	XBRL debit	Increase (decrease) in cash and cash equivalents	The increase (decrease) in cash and cash equivalents. [Refer: Cash and cash equivalents]	disclosure: IAS 7 45
ifrs-full	IncreaseDecreaseInCashAndCashEquivalentsBeforeEffectOfExchangeRateChanges	XBRL debit	Increase (decrease) in cash and cash equivalents before effect of exchange rate changes	The increase (decrease) in cash and cash equivalents before the effect of exchange rate changes on cash and cash equivalents held in foreign currencies. [Refer: Cash and cash equivalents; Effect of exchange rate changes on cash and cash equivalents]	disclosure: IAS 7 45
ifrs-full	IncreaseDecreaseInCashAndCashEquivalentsDiscontinuedOperations	XBRL debit	Increase (decrease) in cash and cash equivalents, discontinued operations	The increase (decrease) in cash and cash equivalents from discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations [member]]	common practice: IFRS 5 33 c
ifrs-full	IncreaseDecreaseInContingentConsiderationAsset	XBRL debit	Increase (decrease) in contingent	The increase (decrease) in a contingent	disclosure: IFRS 3 B67 b i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			consideration asset (liability)	consideration asset (liability) relating to a business combination.	
ifrs-full	IncreaseDecreaseInContingentLiabilitiesRecognisedInBusinessCombination	XBRL Instance, credit	Increase (decrease) in contingent liabilities recognised in business combination	The increase (decrease) in contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	Consolidation IFRS 3 B67 c
ifrs-full	IncreaseDecreaseInCreditDerivativeFairValue	XBRL Instance, debit	Increase (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	IncreaseDecreaseInCreditDerivativeNominalAmount	XBRL Instance, debit	Increase (decrease) in credit derivative, nominal amount	The increase (decrease) in the nominal amount of a credit derivative. [Refer: Credit derivative, nominal amount]	disclosure: IFRS 7 24G a
ifrs-full	IncreaseDecreaseInCurrentTaxExpenseIncomeDueToRateRegulation	XBRL Instance, debit	Increase (decrease) in current tax expense (income) due to rate regulation	The increase (decrease) in current tax expense (income) due to rate regulation. Rate	disclosure: IFRS 14 34

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseInDeferredAcquisitionCostsArisingFromInsuranceContracts	XIdDeferred, debit	Increase (decrease) in deferred acquisition costs arising from insurance contracts	The increase (decrease) in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	example: IFRS 4 IG39 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseInDeferredTaxExpenseIncomeDueToRateRegulation	XIdDeferred, debit	Increase (decrease) in deferred tax expense (income) due to rate regulation	The increase (decrease) in deferred tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers	disclosure: IFRS 14 34

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseInDeferredTaxLiabilityAsset	XII Deferred tax credit	Increase (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	IncreaseDecreaseInDefinedBenefitObligationDueToReasonablyPossibleDecreaseInActuarialAssu	XI Defined benefit credit	Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	The increase (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]]	IAS 19 145 a
ifrs-full	IncreaseDecreaseInDefinedBenefitObligationDueToReasonablyPossibleIncreaseInActuarialAssum	XI Defined benefit credit	Increase (decrease) in defined benefit obligation due to reasonably	The increase (decrease) in a defined benefit obligation that would have been	IAS 19 145 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			possible increase in actuarial assumption	caused by an increase in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]	
ifrs-full	IncreaseDecreaseInDividendsPayableThroughChangeInFairValueOfNoncashAssetsHeldForDistrib	XbrlDuration, credit	Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	Increase (decrease) in dividends payable through a change in the fair value of non-cash assets held for distribution to owners.	IFRIC 17 16 b
ifrs-full	IncreaseDecreaseInEquityDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFromCon	XbrlInstant, credit	Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	The increase (decrease) in equity 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 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecreaseInEquityDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFromCon	XbrlInstant, credit	Increase (decrease) in equity due to reasonably possible decrease in risk exposure that	The increase (decrease) in equity, before mitigation by reinsurance contracts held, that would	IFRS 17 128 a i – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseInEquityDueToReasonablyPossibleIncreaseInRiskExposureThatArisesFromCont	Increase (decrease) through credit	Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	The increase (decrease) 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.	IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecreaseInEquityDueToReasonablyPossibleIncreaseInRiskExposureThatArisesFromCont	Increase (decrease) through credit	Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	The increase (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.	IFRS 17 128 a i – Effective 2021-01-01
ifrs-full	IncreaseDecreaseInExistingLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	Increase (decrease) through credit	Increase in existing liabilities,	The increase in existing contingent	disclosure IFRS 3 B67 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contingent liabilities recognised in business combination	liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecreaseInExistingProvisionsOtherProvisions	XIdExistingCredit	IncreaseOtherProvisions	The increase in existing provisions, other provisions	The increase in existing other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	XIdExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	The increase (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]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts		IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts		
ifrs-full	IncreaseDecreaseInFairValueMeasurementAssets	XIdFairValueMeasurementAssets	IncreaseDecreaseInFairValueMeasurementAssets	The increase (decrease) in the fair value measurement of assets.	disclosure: IFRS 13 93 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: At fair value [member]]	
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XbrlDirectionDebit	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	The amount of increase (decrease) in the fair value measurement of assets due to a reasonably possible decrease in an unobservable input.	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XbrlDirectionCredit	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	The amount 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.	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XbrlDirectionCredit	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	The amount of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible decrease in an unobservable input.	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XbrlDirectionDebit	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after	common practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			recognised in other comprehensive income, after tax, assets	tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	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 decrease in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu		(decrease) in fair value measurement due to	of increase (decrease) in the fair value measurement	practice: IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	of assets, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInput	XbrlFairValueMeasurement	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	The reasonably possible 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)]	common practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInput	XbrlFairValueMeasurement	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	The reasonably possible increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer:	common practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XIdentifiedIncreasesDecreasesInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	The amount 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)]	common practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XIdentifiedIncreasesDecreasesInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	The amount 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)]	common practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	XIdentifiedIncreasesDecreasesInFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or	The amount 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	common practice: IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			loss, after tax, liabilities	unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu		Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	The amount 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)]	ossible practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu		Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	The amount 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)]	ossible practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleDecreaseInUnobservableInpu		Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably	ossible practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			profit or loss, before tax, liabilities	possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	Credit, debit	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	The amount of increase (decrease) in the fair value measurement of assets due to a reasonably possible increase in an unobservable input.	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	Credit, debit	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	The amount 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.	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	Credit, debit	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	The amount of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible increase in an unobservable input.	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseThroughFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	Credit, debit	Increase (decrease) in fair value measurement due to reasonably possible	The amount of increase (decrease) in the fair value measurement of assets, recognised	common practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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)]	
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	XIdFairValueMeasurementDuetoReasonablyPossibleIncreaseInUnobservableInpu	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	The amount 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)]	common practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	XIdFairValueMeasurementDuetoReasonablyPossibleIncreaseInUnobservableInpu	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities	The amount of increase (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 (expense)]	common practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInpu	XIdFairValueMeasurementDuetoReasonablyPossibleIncreaseInUnobservableInpu	Increase (decrease)	The amount of increase	common practice:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	(decrease) in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInput		Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	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 increase in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToReasonablyPossibleIncreaseInUnobservableInput		Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income,	Increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a reasonably possible	practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			before tax, liabilities	increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFairValueMeasurementDue		Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	ossibleIncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDue		Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	The amount 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)]	ossibleIncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDue		Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a	ossibleIncreaseInUnobservableInpu practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			recognised in profit or loss, after tax, liabilities	reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFairValueMeasurementDue	XIdFairValueMeasurementDue	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	The amount 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)]	commonIncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDue	XIdFairValueMeasurementDue	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	The amount 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)]	commonIncreaseInUnobservableInpu practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreaseInFairValueMeasurementDue	XIdFairValueMeasurementDue	Increase (decrease) in fair value measurement due to reasonably possible increase in	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or	commonIncreaseInUnobservableInpu practice: IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseInFairValueMeasurementEntitysOwnEquityInstruments	Credit, credit	Increase (decrease) in fair value measurement, entity's own equity instruments	The increase (decrease) in the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	disclosure: IFRS 13 93 e
ifrs-full	IncreaseDecreaseInFairValueMeasurementForSensitivityAnalysesInWhichInputsAreChangedIndiv		Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]		
ifrs-full	IncreaseDecreaseInFairValueMeasurementForSensitivityAnalysesInWhichInputsAreChangedIndiv		Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]		
ifrs-full	IncreaseDecreaseInFairValueMeasurementForSensitivityAnalysesInWhichInputsAreChangedIndiv		Increase (decrease) in fair value measurement		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			for sensitivity analyses in which inputs are changed individually, liabilities [abstract]		
ifrs-full	IncreaseDecreaseInFairValueMeasurementForSensitivityAnalysesInWhichMultipleInputsAreChan		Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]		
ifrs-full	IncreaseDecreaseInFairValueMeasurementForSensitivityAnalysesInWhichMultipleInputsAreChan		Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]		
ifrs-full	IncreaseDecreaseInFairValueMeasurementForSensitivityAnalysesInWhichMultipleInputsAreChan		Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]		
ifrs-full	IncreaseDecreaseInFairValueMeasurementLiabilities	XIdFairValueMeasurementLiabilities	Increase (decrease) in fair value	The increase (decrease) in the fair value	disclosure: IFRS 13 93 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement, liabilities	measurement of liabilities. [Refer: At fair value [member]]	
ifrs-full	IncreaseDecreaseInFinancialAssetsDescribedInParagraph39EaOfIFRS4	XIdFairValueOfIncrease debit	Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	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]	disclosure: IFRS 4 39E a – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseInFinancialAssetsOtherThanThoseSpecifiedInParagraph39EaOfIFRS	XIdFairValueOfIncrease debit	Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	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 paragraph 39E(a) of IFRS 4, fair value]	disclosure: IFRS 4 39E b – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseInFinancialAssets	XIdFinancialAssets debit	Increase (decrease) in financial assets	The increase (decrease) in financial assets. [Refer: Financial assets]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	IncreaseDecreaseInFinancialAssetsAbstract		Increase (decrease) in financial		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets [abstract]		
ifrs-full	IncreaseDecreaseInFinancialAssetsArisingFromChangeInMeasurementAttributeFirstApplicationOfIFRS9	XBRL Instant, debit	Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	The increase (decrease) in financial assets arising from a change in measurement attribute on the entity's transition to IFRS 9. [Refer: Financial assets]	DisclosureAttributeFirstApplicationO IFRS 7 42L b
ifrs-full	IncreaseDecreaseInFinancialAssetsOnBasisOfMeasurementCategoryOnFirstApplicationOfIFRS9	XBRL Instant, debit	Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	The increase (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]	Disclosure IFRS 7 42L a
ifrs-full	IncreaseDecreaseInFinancialLiabilitiesArisingFromChangeInMeasurementAttributeFirstApplicatio	XBRL Instant, credit	Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	The increase (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]	Disclosure IFRS 7 42L b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseInFinancialLiabilitiesOnInitialApplicationOfIFRS9	XBRL Instant, credit	Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	The increase (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]	CategoryOfFirstApplicationOfIFRS9 IFRS 7 42L a
ifrs-full	IncreaseDecreaseInInsuranceContractsLiabilityAsset	XBRL Instant, credit	Increase (decrease) in insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset). [Refer: Insurance contracts liability (asset)]	common practice: IFRS 17 99 – Effective 2021-01-01
ifrs-full	IncreaseDecreaseInInsuranceLiabilitiesNetOfReinsurance	XBRL Instant, debit	Increase (decrease) in insurance liabilities, net of reinsurance	The increase (decrease) in insurance liabilities, net of reinsurance.	common practice: IAS 1 85
ifrs-full	IncreaseDecreaseInIntangibleAssetsAndGoodwill	XBRL Instant, debit	Increase (decrease) in intangible assets and goodwill	The increase (decrease) in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	IncreaseDecreaseInLiabilitiesArisingFromFinancingActivities	XBRL Instant, credit	Increase (decrease) in liabilities	The increase (decrease) in liabilities	disclosure: IAS 7 44B

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			arising from financing activities	arising from financing activities. [Refer: Liabilities arising from financing activities]	
ifrs-full	IncreaseDecreaseInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	XBRL duration, credit	Increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	example: IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseInNetAssetsAvailableForBenefits	XBRL duration, credit	Increase (decrease) in net assets available for benefits	The 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	IncreaseDecreaseInNetDefinedBenefitLiabilityAsset	XBRL duration, credit	Increase (decrease) in net defined benefit liability (asset)	The increase (decrease) in the net defined benefit liability (asset). [Refer: Net	disclosure: IAS 19 141

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				defined benefit liability (asset)]	
ifrs-full	IncreaseDecreaseInNetInvestmentInFinanceLease	XIdNetInvestmentInFinanceLease, debit	Increase (decrease) in net investment in finance lease	The increase (decrease) in the net investment in finance lease. [Refer: Net investment in finance lease]	disclosure: IFRS 16 93
ifrs-full	IncreaseDecreaseInNumberOfOrdinarySharesIssued	shares	Increase (decrease) in number of ordinary shares issued	The increase (decrease) in the number of ordinary shares issued. [Refer: Ordinary shares [member]]	common practice: IAS 1 112 c
ifrs-full	IncreaseDecreaseInNumberOfSharesOutstanding	shares	Increase (decrease) in number of shares outstanding	The increase (decrease) in the number of shares outstanding. [Refer: Number of shares outstanding]	disclosure: IAS 1 79 a iv
ifrs-full	IncreaseDecreaseInProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFrom	XIdProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFrom, credit	Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	The increase (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.	disclosure: IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecreaseInProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFrom	XIdProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFrom, credit	Increase (decrease) in profit (loss) due to	The increase (decrease) in profit (loss), before	disclosure: IFRS 17 128 a i – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughProfitLossDueToReasonablyPossibleIncreaseInRiskExposureThatArisesFromC	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	IncreaseDecreaseThroughProfitLossDueToReasonablyPossibleIncreaseInRiskExposureThatArisesFromC	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInProvisionForUnearnedPremium	XBRL Taxonomy, debit	Increase (decrease) in provision for unearned premium	The increase (decrease) in the provision for unearned premiums. [Refer: Unearned premiums]	common practice: IAS 1 85
ifrs-full	IncreaseDecreaseInRegulatoryDeferralAccountCreditBalances	XBRL Taxonomy, credit	Increase (decrease) in regulatory deferral account credit balances	The increase (decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	disclosure: IFRS 14 33 a
ifrs-full	IncreaseDecreaseInRegulatoryDeferralAccountDebitBalances	XBRL Taxonomy, debit	Increase (decrease) in regulatory deferral account debit balances	The increase (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]	disclosure: IFRS 14 33 a
ifrs-full	IncreaseDecreaseInReinsuranceAssets	XBRL Taxonomy, debit	Increase (decrease) in reinsurance assets	The increase (decrease) in reinsurance assets. [Refer: Reinsurance assets]	example: IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseInReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughO	XBRL Taxonomy, credit	Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other	The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other	common practice: IFRS 17 116 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseInWorkingCapital	credit	Increase (decrease) in working capital	The increase (decrease) in working capital.	common practice: IAS 7 20
ifrs-full	IncreaseDecreaseThroughAcquisitionOfSubsidiary	credit	Increase (decrease) through acquisition of subsidiary, equity	The increase (decrease) in equity resulting from the acquisition of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughAdditionalItemsNecessaryToUnderstandChangeInInsuranceContractsLiab	credit	Increase (decrease)	The increase (decrease)	IFRS 17 105

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeAllowanceAccountForCreditLo	Duration, credit	Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	Increase (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	IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeLiabilitiesUnderInsuranceCont	Duration, credit	Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	Increase (decrease) in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities	practice: IFRS 4 37 e – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				under insurance contracts and reinsurance contracts issued]	
ifrs-full	IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeReinsuranceAssets	Credit, debit	Increase (decrease) through adjustments arising from passage of time, reinsurance assets	The increase (decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]	Common practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseThroughAmortisationOfInsuranceAcquisitionCashFlowsInsuranceContractsLiab	Credit	Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	The increase (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 contracts liability (asset)]	IFRS 17 103 b ii – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughAmountsRecognisedInProfitOrLossAggregateDifferenceBetweenFairVa	Credit, debit	Increase (decrease) through amounts recognised in profit or loss, aggregate difference	The increase (decrease) in the aggregate difference between the fair value at initial recognition	IFRS 7 IG14, example: IFRS 7 28 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			between fair value at initial recognition and transaction 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	IncreaseDecreaseThroughAppropriationOfRetainedEarnings	Credit	Increase (decrease) through appropriation of retained earnings, equity	The increase (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Retained earnings]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountCreditBalances	Credit	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	The increase (decrease) in regulatory deferral account credit balances resulting from balances recognised in the current period in the statement of financial	IFRS 14 33 a i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				position. [Refer: Regulatory deferral account credit balances]		
ifrs-full	IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountDebitBalances	Increase through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	Increase (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	
ifrs-full	IncreaseDecreaseThroughBusinessCombinationsAndDisposalsNetDefinedBenefitLiabilityAsset	Increase through business combinations and disposals, net defined benefit liability (asset)	Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	Increase (decrease) 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	
ifrs-full	IncreaseDecreaseThroughBusinessCombinationsAndDisposalsReimbursementRights	Increase through business combinations and disposals, reimbursement rights	Increase (decrease) through business combinations and disposals,	Increase (decrease) in reimbursement rights resulting from the effects of business	IAS 19 141 h	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			reimbursement rights	combinations and disposals. [Refer: Business combinations [member]; Reimbursement rights, at fair value]	
ifrs-full	IncreaseDecreaseThroughBusinessCombinationsDeferredTaxLiabilityAsset	Credit	Increase (decrease) through business combinations, deferred tax liability (asset)	The increase (decrease) in deferred tax liability (asset) resulting from business combinations. [Refer: Deferred tax liability (asset)]	Absence of practice: IAS 12 81
ifrs-full	IncreaseDecreaseThroughCashFlowsInsuranceContractsLiabilityAsset	Credit	Increase (decrease) through cash flows, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from cash flows. [Refer: Insurance contracts liability (asset)]	Disclosure: IFRS 17 105 a – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughCashFlowsInsuranceContractsLiabilityAssetAbstract		Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughChangeInDiscountRateContingentLiabilitiesRecognisedInBusinessComb	Credit	Increase (decrease) through change in discount rate, contingent liabilities recognised	The increase (decrease) in contingent liabilities recognised in a business combination due to	Disclosure: IFRS 3 B67 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in business combination	changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecreaseThroughChangeInDiscountRateOtherProvisions	Credit	Increase (decrease) through change in discount rate, other provisions	The increase (decrease) in other provisions resulting from a change in discount rate. [Refer: Other provisions]	disclosure: IAS 37 84 e
ifrs-full	IncreaseDecreaseThroughChangeInEquityOfSubsidiaries	Credit	Increase (decrease) through change in equity of subsidiaries, equity	The increase (decrease) in the entity's equity resulting from the change in the equity of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughChangeInRiskAdjustmentForNonfinancialRiskThatDoesNotRelateToFu	Credit	Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from the change in the risk adjustment for non-financial risk that does not relate to future service or past service. [Refer: Insurance contracts	disclosure: IFRS 17 104 b ii – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				liability (asset); Risk adjustment for non-financial risk [member]]	
ifrs-full	IncreaseDecrease	Debit	Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	The increase (decrease) in regulatory deferral account credit balances resulting from changes in discount rates. [Refer: Regulatory deferral account credit balances]	DeferredAccountCreditBalances IFRS 14 33 a iii
ifrs-full	IncreaseDecrease	Credit	Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	The increase (decrease) in regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]	DeferredAccountDebitBalances IFRS 14 33 a iii
ifrs-full	IncreaseDecrease	Debit	Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from changes in estimates that adjust the contractual service margin. [Refer: Insurance contracts liability	ContractualServiceMarginInsuranceCont IFRS 17 104 a i – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(asset); Contractual service margin [member]]	
ifrs-full	IncreaseDecrease through, credit	XThroughChangesInEstimatesThatDoNotAdjustContractualServiceMarginInsuran	Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	The increase (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]]	dIContractualServiceMarginInsuran IFRS 17 104 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrease through, credit	XThroughChangesInFairValuesLiabilitiesArisingFromFinancingActivities	Increase (decrease) through changes in fair values, liabilities arising from financing activities	The increase (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]	dIFromFinancingActivities IAS 7 44B d
ifrs-full	IncreaseDecrease through, credit	XThroughChangesInForeignExchangeRatesNetDefinedBenefitLiabilityAsset	Increase (decrease) through changes in foreign exchange rates, net defined benefit	The increase (decrease) in the net defined benefit liability (asset) resulting from changes	dIFromDefinedBenefitLiabilityAsset IAS 19 141 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			liability (asset)	in foreign exchange rates. [Refer: Net defined benefit liability (asset)]	
ifrs-full	IncreaseDecreaseThroughChangesInForeignExchangeRatesRegulatoryDeferralAccountCreditBala	X Through credit	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	The increase (decrease) in regulatory deferral account credit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account credit balances]	example IFRS 14 33 a iii
ifrs-full	IncreaseDecreaseThroughChangesInForeignExchangeRatesRegulatoryDeferralAccountDebitBalan	X Through debit	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	The increase (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]	example IFRS 14 33 a iii
ifrs-full	IncreaseDecreaseThroughChangesInModelsOrRiskParametersExposureToCreditRiskOnLoanCom	X Through credit	Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters.	example IFRS 7 IG20B, example: IFRS 7 35H

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecrease	Debit	Increase (decrease) through changes in models or risk parameters, financial assets	Increase (decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]	IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrease	Credit	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	Increase (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]	IAS 1 106 d iii
ifrs-full	IncreaseDecrease	Credit	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	Increase (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];	IFRS 12 18

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Equity attributable to owners of parent]	
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToCurrentServiceInsuranceContractsLiabilityAsset	X through credit	Increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to current service. [Refer: Insurance contracts liability (asset)]	disclosure: IFRS 17 104 b – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToCurrentServiceInsuranceContractsLiabilityAssetA		Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToFutureServiceInsuranceContractsLiabilityAsset	X through credit	Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to future service. [Refer: Insurance contracts liability (asset)]	disclosure: IFRS 17 103 b iv – Effective 2021-01-01, disclosure: IFRS 17 104 a – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToFutureServiceInsuranceContractsLiabilityAssetAb		Increase (decrease) through		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			changes that relate to future service, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToPastServiceInsuranceContractsLiabilityAsset	Duration, credit	Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	The increase (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)]	IFRS 17 103 b iii – Effective 2021-01-01, disclosure: IFRS 17 104 c – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughConversionOfConvertibleInstruments	Duration, credit	Increase (decrease) through conversion of convertible instruments, equity	The increase (decrease) in equity resulting from the conversion of convertible instruments.	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentToRevenueArisingFromChangeInEstim	Duration, debit	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price,	The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the	IFRS 15 118 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughCumulativeCatchupAdjustmentToRevenueArisingFromChangeInEstim	Duration, credit	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	This is the increase (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	example IFRS 15 118 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 liabilities]	
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentToRevenueArisingFromChangeInMeasu	Credit or debit	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	Disclosure of increase (decrease) in contract assets 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 assets]	IFRS 15 118 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentToRevenueArisingFromChangeInMeasu	Increase through cumulative catch-up adjustment to revenue arising from change in measure of progress, credit	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	Increase (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]	Example IFRS 15 118 b
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentToRevenueArisingFromContractModifi	Increase through cumulative catch-up adjustment to revenue arising from contract modification, debit	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	Increase (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	Example IFRS 15 118 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				adjustments to revenue, contract assets]	
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromContractModifi	Credit	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	Increase (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]	example IFRS 15 118 b
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueContractAssets	Debit	Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	Increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue. [Refer: Contract assets; Revenue from	example IFRS 15 118 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts with customers]	
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueContractLiabilities	X through, credit	Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue from contracts with customers]	example: IFRS 15 118 b
ifrs-full	IncreaseDecreaseThroughDisposalOfSubsidiary	X through, credit	Increase (decrease) through disposal of subsidiary, equity	The increase (decrease) in equity resulting from the disposal of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughEffectOfChangesInForeignExchangeRatesLiabilitiesArisingFromFinanc	X through, credit	Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	The increase (decrease) in liabilities arising from financing activities resulting from the effect of changes in foreign exchange rates. [Refer: Liabilities arising from financing activities]	Rates Liabilities IAS 7 44B c
ifrs-full	IncreaseDecreaseThroughEffectOfChangesInRiskOfNonperformanceByIssuerOfReinsuranceCont	X through, credit	Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance	The increase (decrease) in insurance contracts liability (asset) resulting from the effect	disclosure: IFRS 17 105 b – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts held, insurance contracts liability (asset)	of changes in the risk of non-performance by the issuer of reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	
ifrs-full	IncreaseDecreaseThroughEffectsOfContractsAcquiredInPeriodInsuranceContractsLiabilityAsset	Duration, credit	Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from the effects of contracts acquired from other entities in transfers of insurance contracts or business combinations in the period. [Refer: Insurance contracts liability (asset)]	IFRS 17 108 a – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughEffectsOfContractsInitiallyRecognisedInPeriodInsuranceContractsLiabil	Duration, credit	Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from the effects of contracts initially recognised in the period. [Refer: Insurance contracts	IFRS 17 104 a iii – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				liability (asset)]	
ifrs-full	IncreaseDecreaseThroughEffectsOfGroupsOfOnerousContractsInitiallyRecognisedInPeriodInsura	XThousand, credit	IncreaseDecreaseThroughEffectsOfGroupsOfOnerousContractsInitiallyRecognisedInPeriodInsurance	The increase (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 (asset)]	IFRS 17 108 b – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughExercise	XThousand, credit	IncreaseDecreaseThroughExercise	The increase (decrease) through exercise of options, equity	common practice: IAS 1 106 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseThroughExercisesOfWarrants	Credit	Increase (decrease) through exercise of warrants, equity	Increase (decrease) in equity resulting from the exercise of warrants.	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughExperienceAdjustments	Credit	Increase (decrease) through experience adjustments, insurance contracts liability (asset)	Increase (decrease) in insurance contracts liability (asset) resulting from experience 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	The insurance contracts liability (asset)	IFRS 17 104 b iii – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the amounts expected to be incurred in the period and the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughFinancingCashFlows	Debit	Increase (decrease) through financing cash flows, liabilities arising from financing activities	Increase (decrease) in liabilities arising from financing activities resulting from financing cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities]	IAS 7 44B a
ifrs-full	IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	Debit	Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange and other movements. [Refer: Exposure to credit risk on loan commitments and financial	IFRS 7 IG20B, example: IFRS 7 35H

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				guarantee contracts]	
ifrs-full	IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanC		Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		
ifrs-full	IncreaseDecreaseThroughForeignExchangeAndOtherMovementsFinancialAssets	Duration: debit	Increase (decrease) through foreign exchange and other movements, financial assets	Increase (decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]	Example: IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecreaseThroughForeignExchangeAndOtherMovementsFinancialAssetsAbstract		Increase (decrease) through foreign exchange and other movements, financial assets [abstract]		
ifrs-full	IncreaseDecreaseThroughForeignExchangeExposureToCreditRiskOnLoanCommitmentsAndFinan	Duration: credit	Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange.	Example: IFRS 7 IG20B, example: IFRS 7 35H

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecreaseThroughForeignExchangeFinancialAssets	Credit, debit	Increase (decrease) through foreign exchange, financial assets	Increase (decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecreaseThroughGainsLossesInPeriodReserveOfGainsAndLossesOnFinancialAssetsMea	Credit	Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	Increase (decrease) in the 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 resulting from gains (losses) in the period. [Refer: Reserve of gains and losses on financial assets measured at fair value	example: IFRS 17 116 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseThroughIncurredClaimsAndOtherIncurredInsuranceServiceExpenses	Credit	Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	Increase (decrease) in insurance contracts liability (asset) resulting from incurred claims and other incurred insurance service expenses. [Refer: Insurance contracts liability (asset)]	disclosureServiceExpensesInsuranceCo IFRS 17 103 b i – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughIncurredClaimsPaidAndOtherInsuranceServiceExpenses	Credit	Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	Increase (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.	ExpensesPaidForInsuranc IFRS 17 105 a iii – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughIncurredClaimsRecoveredAndOtherInsuranceServiceExpensesRecoverableUnderReinsuranceContractsHeldInsuranceContractsLiabilityAsset	Credit	Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	The increase (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]]	IFRS 17 105 a iii – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughInsuranceAcquisitionCashFlowsInsuranceContractsLiabilityAsset	Credit	Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance	IFRS 17 105 a ii – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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)]	
ifrs-full	IncreaseDecreaseThroughInsuranceFinanceIncomeExpenses	Credit	Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from insurance finance income or expenses. [Refer: Insurance contracts liability (asset);	InsuranceContractsLiabilityAsset IFRS 17 105 c – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Insurance finance income (expenses)]	
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueInsuranceContractsLiabilityAsset	Through credit	Increase (decrease) through insurance revenue, insurance contracts liability (asset)	Increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue. [Refer: Insurance contracts liability (asset); Insurance revenue]	Liability IFRS 17 103 a – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueInsuranceContractsLiabilityAssetAbstract		Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueNotRelatedToContractsThatExistedAtTransitionDateT	Through credit	Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)	Increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue not related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19 of IFRS 17) or	Liability IFRS 17 114 c – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseThroughInsuranceRevenueRelatedToContractsThatExistedAtTransitionDateToW	Through credit	Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	The increase (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]	Disclosure IFRS 17 114 b – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueRelatedToContractsThatExistedAtTransitionDateToW	Through credit	Increase (decrease) through insurance revenue related to contracts that existed at transition date to which	The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to	Disclosure IFRS 17 114 a – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughInsuranceServiceExpensesInsuranceContractsLiabilityAsset	Through credit	Increase (decrease) through insurance service expenses, insurance contracts liability (asset)	The increase (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	IncreaseDecreaseThroughInsuranceServiceExpensesInsuranceContractsLiabilityAssetAbstract		Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughInsuranceServiceResultForReconciliationByComponentsInsuranceContr		Increase (decrease) through insurance service result for		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			reconciliation by components, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughInsuranceServiceResultForReconciliationByRemainingCoverageAndInc		Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecreaseThroughInsuranceServiceResult	Duration, credit	Increase (decrease) through insurance service result, insurance contracts liability (asset)	The increase (decrease) in insurance contracts liability (asset) resulting from insurance service result. [Refer: Insurance contracts liability (asset); Insurance service result]	disclosure: IFRS 17 103 – Effective 2021-01-01, disclosure: IFRS 17 104 – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughInvestmentComponentsExcludedFromInsuranceRevenueAndInsuranceS	Duration, credit	Increase (decrease) through investment components excluded from insurance revenue and insurance service	The increase (decrease) in insurance contracts liability (asset) resulting from investment components excluded from	disclosure: IFRS 17 103 c – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughLossOfControlOfSubsidiaryDeferredTaxLiabilityAsset	XThroughLossOfControlOfSubsidiaryDeferredTaxLiabilityAsset	Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	The decrease in deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]	Common practice: IAS 12 81
ifrs-full	IncreaseDecreaseThroughModificationOfContractualCashFlowsExposureToCreditRiskOnLoanCo	XThroughModificationOfContractualCashFlowsExposureToCreditRiskOnLoanCo	Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	The increase (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]	example: IFRS 7 35I b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseThroughModificationsOfContractualCashFlowsFinancialAssets	Debit	Increase (decrease) through modification of contractual cash flows, financial assets	The increase (decrease) in financial assets resulting from the modification of contractual cash flows. [Refer: Financial assets]	IFRS 7 35I b
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesAllowanceAccountForCreditLossesOfFinancial	Credit	Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	The increase (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	IncreaseDecreaseThroughNetExchangeDifferencesBiologicalAssets	Debit	Increase (decrease) through net exchange	The increase (decrease) in biological assets	disclosure: IAS 41 50 f

			differences, 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]	
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesDeferredAcquisitionCostsArisingFromInsuranc	Duration, debit	Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	The increase (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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesDeferredTaxLiabilityAsset	Credit through, credit	Increase (decrease) through net exchange differences, deferred tax liability (asset)	The increase (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)]	Liability Asset combination practice: IAS 12 81
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesGoodwill	Debit through, debit	Increase (decrease) through net exchange differences, goodwill	The increase (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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseThroughNetExchangeDifferencesIntangibleAssetsAndGoodwill	Duration, debit	Increase (decrease) through net exchange differences, intangible assets and goodwill	The increase (decrease) 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]	practice: IAS 38 118 e vii
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesIntangibleAssetsOtherThanGoodwill	Duration, debit	Increase (decrease) through net exchange differences, intangible	The increase (decrease) in intangible assets other than goodwill resulting from net exchange	IAS 38 118 e vii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets other than goodwill	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]	
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesInvestmentProperty	Duration, debit	Increase (decrease) through net exchange differences, investment property	The increase (decrease) in investment property 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: Investment property]	Disclosure: IAS 40 76 e, disclosure: IAS 40 79 d vi

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecrease through, credit	XThrough, NetExchange	IncreaseDifferences, liabilities	ThesLiabilities	UnderInsuranceContractsAndReinsur
			Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	Increase (decrease) in insurance liabilities resulting from the net exchange differences that arise on the translation of the financial 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]	example: IFRS 4 IG37 f – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease through, credit	XThrough, NetExchange	IncreaseDifferences, other	ThesOtherProvisions	common practice: IAS 37 84
			Increase (decrease) through net exchange differences, other provisions	Increase (decrease) in other provisions resulting from foreign currency exchange rate changes on provisions measured in a currency different from the entity's presentation currency. [Refer: Other provisions]	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesPropertyPlantAndEquipment	Credit, debit	Increase (decrease) through net exchange differences, property, plant and equipment	The increase (decrease) in property, plant and equipment 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: Property, plant and equipment]	IAS 16 73 e viii
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesReimbursementRightsAtFairValue	Credit, debit	Increase (decrease) through net exchange differences, reimbursement rights, at fair value	The increase (decrease) in the fair value of reimbursement rights resulting from foreign currency exchange rate changes on plans measured in a currency that is different from the entity's presentation currency. [Refer: At fair value [member];	IAS 19 141 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Reimbursement rights, at fair value]	
ifrs-full	IncreaseDecreaseThroughNetExchangeDifferencesReinsuranceAssets	Credit, debit	Increase (decrease) through net exchange differences, reinsurance assets	The increase (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]	Assertion practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseThroughNewTransactionsAggregateDifferenceBetweenFairValueAtInitialRecogn	Credit, debit	Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	The increase (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:	example: IFRS 7 IG14, example: IFRS 7 28 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseThroughObtainingOrLosingControlOfSubsidiariesOrOtherBusinessesLiabilitiesA	Credit	Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	The increase (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]]	IAS 7 44B b
ifrs-full	IncreaseDecreaseThroughOtherChangesAllowanceAccountForCreditLossesOfFinancialAssets	Credit	Increase (decrease) through other changes, allowance account for credit losses of financial assets	The increase (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	Common practice: IFRS 7 16 – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				account for credit losses of financial assets]	
ifrs-full	IncreaseDecreaseThroughOtherChangesDeferredAcquisitionCostsArisingFromInsuranceContracts	Xthrough, debit	Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	The increase (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]	example: IFRS 4 IG39 e – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseThroughOtherChangesIntangibleAssetsAndGoodwill	Xthrough, debit	Increase (decrease) through other changes, intangible assets and goodwill	The increase (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]	common practice: IAS 38 118 e viii
ifrs-full	IncreaseDecreaseThroughOtherChangesIntangibleAssetsOtherThanGoodwill	Xthrough, debit	Increase (decrease) through other changes, intangible assets other than goodwill	The increase (decrease) in intangible assets other than goodwill resulting from changes that	IAS 38 118 e viii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreaseThroughOtherChangesInvestmentProperty	Credit debit	Increase (decrease) through other changes, investment property	The increase (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	IncreaseDecreaseThroughOtherChangesLiabilitiesArisingFromFinancingActivities	Credit debit	Increase (decrease) through other changes, liabilities arising from financing activities	The increase (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]	disclosure: IAS 7 44B e
ifrs-full	IncreaseDecreaseThroughOtherChangesLiabilitiesUnderInsuranceContractsAndReinsuranceContr	Credit debit	Increase (decrease) through other changes, liabilities under	The increase (decrease) in liabilities under insurance contracts and	disclosure: IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughOtherChangesNetDefinedBenefitLiabilityAsset	Credit through other changes, net defined benefit liability (asset)	Increase (decrease) through other changes, net defined benefit liability (asset)	The increase (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)]	disclosure: practice: IAS 19 141
ifrs-full	IncreaseDecreaseThroughOtherChangesPropertyPlantAndEquipment	Debit through other changes, property, plant and equipment	Increase (decrease) through other changes, property, plant and equipment	The increase (decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or	disclosure: IAS 16 73 e ix

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				note. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalances	Increase through credit	Increase (decrease) through other changes, regulatory deferral account credit balances	The increase (decrease) in regulatory deferral account credit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]	IFRS 14 33 a iii
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalancesAbstract		Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]		
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalances	Increase through debit	Increase (decrease) through other changes, regulatory deferral account debit balances	The increase (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]	IFRS 14 33 a iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseDecreaseThroughOtherChanges		IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalances	Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]	
ifrs-full	IncreaseDecreaseThroughOtherChanges	XBRL debit	IncreaseDecreaseThroughOtherChangesReinsuranceAssets	Increase (decrease) through other changes, reinsurance assets	The increase (decrease) in reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsurance assets]	common practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecreaseThroughOtherChanges	XBRL credit	IncreaseDecreaseThroughOtherContributionsByOwners	Increase through other contributions by owners, equity	The increase 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	IncreaseDecreaseThroughOtherChanges	XBRL debit	IncreaseDecreaseThroughOtherDistributionsToOwners	Decrease through other distributions to owners, equity	The decrease 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	IncreaseDecreaseThroughOtherChanges	XBRL credit	IncreaseDecreaseThroughOtherIncreaseDecreaseThroughOtherChangesExposureToCreditRiskOnLoanCommitmentsAndFinan	Increase (decrease)	The increase (decrease)	IFRS 7

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughOtherMovementsFinancialAssets	Credit debit	Increase (decrease) through other movements, financial assets	Financial assets (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	IncreaseDecreaseThroughPremiumsPaidForReinsuranceContractsHeldInsuranceContractsLiability	Credit credit	Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	Insurance contracts liability (asset) (decrease) in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	IFRS 17 105 a i – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThroughPremiumsReceivedForInsuranceContractsIssuedInsuranceContractsLiab	Credit credit	Increase (decrease) through premiums	Insurance contracts (decrease) in insurance contracts	IFRS 17 105 a i – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			received for insurance contracts issued, insurance contracts liability (asset)	liability (asset) resulting from premiums received for insurance contracts issued. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrease	Through credit	IncreaseDecreaseThroughReclassificationAdjustmentsInPeriodReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeenApplied	TheIncreaseDecreaseInTheReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeenAppliedResultingFromReclassificationAdjustmentsInThePeriod. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to	ExampleOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeenAppliedIFRS 17 116 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrease	Through credit	IncreaseDecreaseThroughRecognitionOfContractualServiceMargin	ChangeInInsuranceContractsLiabilityAssetResultingFromRecognitionOfContractualServiceMarginInProfitOrLossToReflectTransfer	[member] IFRS 17 104 b i – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through debit	IncreaseDecreaseThroughShadowAccounting	DeferredAcquisitionCostsArisingFromInsuranceContracts	[member] practice: IFRS 4 37 e – Expiry date 2021-01-01

(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]]

(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)

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	IncreaseDecreaseThroughShareBasedPaymentTransactionsEquity	Credit	IncreaseDecreaseThroughShareBasedPaymentTransactionsEquity	The increase (decrease) in equity resulting from share-based payment transactions. [Refer: Equity]	disclosure: IAS 1 106 d iii
ifrs-full	IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentOtherProvisions	Credit	IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentOtherProvisions	The increase (decrease) in other provisions through adjustments arising from the passage	Provisions IAS 37 84 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of time. [Refer: Other provisions]	
ifrs-full	IncreaseDecreaseThroughTransactionsWithOwners	XBRL credit	Increase (decrease) through transactions with owners, equity	The increase (decrease) in equity resulting from transactions with owners.	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughTransferBetweenRevaluationSurplusAndRetainedEarnings	XBRL credit	Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	The increase (decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughTransferAndOtherChangesBiologicalAssets	XBRL debit	Increase (decrease) through other changes, biological assets	The increase (decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets]	disclosure: IAS 41 50 g
ifrs-full	IncreaseDecreaseThroughTransferAndOtherChangesEquity	XBRL credit	Increase (decrease) through other changes, equity	The increase (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or	disclosure: IAS 1 106 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				note. [Refer: Equity]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesGoodwill	Credit, debit	Increase (decrease) through other changes, goodwill	Increase (decrease) in goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Goodwill]	disclosure: IFRS 3 B67 d vii
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsAndGoodwill	Credit, debit	Increase (decrease) through transfers and other changes, intangible assets and goodwill	Increase (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]	practice: IAS 38 118 e
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsAndGoodwillAbstract		Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]		
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsOtherThanGoodwill	Credit, debit	Increase (decrease) through transfers and other changes, intangible	Increase (decrease) in intangible assets other than goodwill resulting from transfers and changes that	practice: IAS 38 118 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets other than goodwill	the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsOtherThanGoodwillAbstrac		Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]		
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesOtherProvisions	Credit	Increase (decrease) through transfers and other changes, other provisions	Increase (decrease) in other provisions resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Other provisions]	common practice: IAS 37 84
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipment	Debit	Increase (decrease) through transfers and other changes, property, plant and equipment	Increase (decrease) in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or	common practice: IAS 16 73 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				note. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipmentAbstract		Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]		
ifrs-full	IncreaseDecreaseThroughTransfersExposureToCreditRiskOnLoanCommitmentsAndFinancialGua	Yes	Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from transfers. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IFRS 7 IG20B, example: IFRS 7 35I d, example: IFRS 7 35H
ifrs-full	IncreaseDecreaseThroughTransfersFinancialAssets	Yes	Increase (decrease) through transfers, financial assets	This increase (decrease) in financial assets resulting from transfers. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35I d, example: IFRS 7 35H
ifrs-full	IncreaseDecreaseThroughTransfersFromConstructionInProgressPropertyPlantAndEquipment	Yes	Increase (decrease) through transfers from construction in progress, property, plant and equipment	This increase (decrease) in property, plant and equipment resulting from transfers from construction in progress.	practice: IAS 16 73 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Property, plant and equipment; Construction in progress]	
ifrs-full	IncreaseDecreaseThroughTransfersFromToInvestmentProperty	Credit or debit	Increase (decrease) through transfers from (to) investment property, property, plant and equipment	The increase (decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]	PropertyPlantAndEquipment common practice: IAS 16 73 e
ifrs-full	IncreaseDecreaseThroughTransfersIntangibleAssetsAndGoodwill	Credit or debit	Increase (decrease) through transfers, intangible assets and goodwill	The increase (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	IncreaseDecreaseThroughTransfersIntangibleAssetsOtherThanGoodwill	Credit or debit	Increase (decrease) through transfers, intangible assets other than goodwill	The increase (decrease) in intangible assets other than goodwill resulting from transfers. [Refer: Intangible assets other than goodwill]	Goodwill common practice: IAS 38 118 e
ifrs-full	IncreaseDecreaseThroughTransfersLiabilitiesUnderInsuranceContracts	Credit or credit	Increase (decrease) through transfers, liabilities under	The increase (decrease) in liabilities under insurance contracts and	examplesAndReinsuranceContractsIs IFRS 4 IG37 e – Expiry date 2021-01-01, example:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughTransfersPropertyPlantAndEquipment	Credit	Increase (decrease) through transfers, property, plant and equipment	Increase (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	IncreaseDecreaseThroughTransfersToDisposalGroupsRegulatoryDeferralAccountCreditBalances	Credit	Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	Increase (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]	IFRS 14 IE5, example: IFRS 14 33 a iii
ifrs-full	IncreaseDecreaseThroughTransfersToDisposalGroupsRegulatoryDeferralAccountDebitBalances	Debit	Increase (decrease) through	Increase (decrease) in regulatory	IFRS 14 IE5, example:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseDecreaseThroughTransfersToStatutoryReserve	Credit	Increase (decrease) through transfer to statutory reserve, equity	The increase (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreaseThroughTreasuryShareTransactions	Credit	Increase (decrease) through treasury share transactions, equity	The increase (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]	disclosure: IAS 1 106 d
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Debit	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	The amount of increase in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	disclosure: IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Valuation, credit	Increase to fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	The amount of increase in the fair value measurement of the entity's own equity instruments due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	Unobservable IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Valuation, credit	Increase to fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	The amount of increase in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	Unobservable IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Valuation	Increase to fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	The amount of increase in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	Unobservable practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	The amount 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 unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	Common practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	The amount 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 reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	Common practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		Increase in fair value	The amount of increase in	Common practice:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	the fair value 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 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	The amount of increase 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)]	common practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		Increase in fair value measurement due to change in multiple unobservable	The amount of increase in the fair value measurement of liabilities, recognised	common practice: IFRS 13 93 h ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	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	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		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 increase 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	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, 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 in multiple unobservable inputs to reflect	practice: IFRS 13 93 h ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			tax, entity's own equity instruments	reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Increase	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	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 possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Increase	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	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)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	Increase	Increase in fair value measurement	Increase in the fair value	practice:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab		Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	The amount 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	IncreaseThroughAdjustmentsArisingFromPassageOfTimeContingentLiabilitiesRecognisedInBusin		Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	The amount of increase in contingent liabilities recognised in a business combination through adjustments arising from the passage of time. [Refer:	IFRS 3 B67 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseThroughBusinessCombinationsContractAssets	Increase through business combinations, contract assets, debit	Increase through business combinations, contract assets	The increase in contract assets resulting from business combinations. [Refer: Business combinations [member]; Contract assets]	example: IFRS 15 118 a
ifrs-full	IncreaseThroughBusinessCombinationsContractLiabilities	Increase through business combinations, contract liabilities, credit	Increase through business combinations, contract liabilities	The increase in contract liabilities resulting from business combinations. [Refer: Business combinations [member]; Contract liabilities]	example: IFRS 15 118 a
ifrs-full	IncreaseThroughItemsAcquiredInBusinessCombinationsRegulatoryDeferralAccountDebitBalances	Increase through items acquired in business combination, regulatory deferral account debit balances, debit	Increase through items acquired in business combination, regulatory deferral account debit balances	The increase in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]	example: IFRS 14 33 a iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IncreaseThroughItemsAssumedInBusinessCombinationRegulatoryDeferralAccountCreditBalances	Increase through items assumed in business combination, regulatory deferral account credit balances	Increase through items assumed in business combination, regulatory deferral account credit balances	The increase in regulatory deferral account credit balances resulting from items assumed in a business combination. [Refer: Business combinations [member]; Regulatory deferral account credit balances]	example: IFRS 14 33 a iii
ifrs-full	IncreaseThroughNewLeasesLiabilitiesArisingFromFinancingActivities	Increase through new leases, liabilities arising from financing activities	Increase through new leases, liabilities arising from financing activities	The increase in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]	example: IAS 7 A Statement of cash flows for an entity other than a financial institution, example: IAS 7 44B
ifrs-full	IncreaseThroughOriginationOrPurchaseExposureToCreditRiskOnLoanCommitmentsAndFinancial	Increase through origination, credit	Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	The increase 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]	example: IFRS 7 IG20B, example: IFRS 7 35I a, example: IFRS 7 35H
ifrs-full	IncreaseThroughOriginationOrPurchaseFinancialAssets	Increase through origination, debit	Increase through	The increase in financial	example: IFRS 7

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	IncrementalFairValueGrantedModifiedShareBasedPayment	Increase	Incremental fair value granted, modified share-based payment arrangements	The 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]]	disclosure: IFRS 2 47 c ii
ifrs-full	IndemnificationAssetRecognisedAsOfAcquisitionDate	Instant, debit	Indemnification assets recognised as of acquisition date	The amount recognised as of the acquisition date for indemnification assets acquired in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 g i
ifrs-full	IndicationOfHowFrequentlyHedgingRelationshipsAreDiscontinuedAndRestarted	Duration	Indication of how frequently hedging relationships	The description of an indication of how frequently	disclosure: IFRS 7 23C b iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			are discontinued and restarted	the hedging relationships are discontinued and restarted.	
ifrs-full	IndicationOfOtherFormsOfGovernmentAssistanceWithDirectBenefitsForEntity	textBlock	Indication of other forms of government assistance with direct benefits for entity	The description of an indication of forms of government assistance from which the entity has directly benefited, other than government grants recognised in the financial statements. [Refer: Government grants]	disclosure: IAS 20 39 b
ifrs-full	IndicationOfUncertainties	textBlock	Indication of uncertainties of amount or timing of outflows, contingent liabilities	The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 b
ifrs-full	IndicationOfUncertainties	textBlock	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic	disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	IndicationOfUncertainties	IndicationOfUncertainties	Indication of uncertainties of amount or timing of outflows, other provisions	The description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 b
ifrs-full	IndividualAssetsOrCashgeneratingunitsAxis	IndividualAssetsOrCashgeneratingunitsAxis	Individual assets or cash-generating units [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 36 130
ifrs-full	IndividualAssetsOrCashgeneratingunitsMember	IndividualAssetsOrCashgeneratingunitsMember	Individual assets or cash-generating units [member]	This member stands for individual assets or cash-generating units. [Refer: Cash-generating	disclosure: IAS 36 130

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				units [member]]	
ifrs-full	IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountsOfGoodwillOrIntangibleAssetsWi	axis	Cash-generating units [axis]	This part 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 36 134
ifrs-full	IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountsOfGoodwillOrIntangibleAssetsWi	member	Cash-generating units [member]	This member 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.	disclosure: IAS 36 134
ifrs-full	IndividuallyInsignificantCounterpartiesMember	member	Individually insignificant counterparties [member]	This member stands for individually insignificant parties to the transaction other than the entity.	disclosure: IFRS 7 B52
ifrs-full	InflowsOfCashFromInvestingActivities	Monetary, debit	Inflows of cash from investing activities	The cash inflow from investing activities.	common practice: IAS 7 16
ifrs-full	InformationAboutCollateralHeldAsSecurityAndOtherCreditEnhancementsForCreditimpairedFinan	textBlock	Information about collateral held as security and other credit enhancements	The disclosure of information about the collateral held as security and	disclosure: 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	InformationAboutConsequencesOfNonCompliance	WithExternallyImposedCapitalRequirements	InformationAboutConsequencesOfNonCompliance WithExternallyImposedCapitalRequirements [text block]	Information about the consequences of non-compliance with externally imposed capital requirements. [Refer: Capital requirements [member]]	disclosure: IAS 1 135 e
ifrs-full	InformationAboutContingentAssetsThatDisclosureIsNotPracticable		InformationAboutContingentAssetsThatDisclosureIsNotPracticable [text block]	Information 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	disclosure: IAS 37 91

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				within control of the entity is not practicable.	
ifrs-full	InformationAboutContingentLiabilitiesThatDisclosureIsNotPracticable	textblock	Information about contingent liabilities that disclosure is not practicable	Information about the fact that the disclosure of information related to contingent liabilities is not practicable. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 91
ifrs-full	InformationAboutCreditQualityOfNeitherPastDueNorImpairedFinancialAssets	textblock	Information about credit quality of neither past due nor impaired financial assets [text block]	The 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]	disclosure: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	InformationAboutCreditQualityOfReinsuranceContractsHeldThatAreAssets	textblock	Information about credit quality of reinsurance contracts held that are assets	Information about the credit quality of reinsurance contracts held by the entity that are assets. [Refer: Reinsurance contracts held [member]]	disclosure: IFRS 17 131 b – Effective 2021-01-01
ifrs-full	InformationAboutCreditRiskExposureInherentInFinancialAssetsDescribedInParagraph39EaOfIFRS4	textblock	Information about credit	Information about the	disclosure: IFRS 4 39G

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]	– Expiry date 2021-01-01
ifrs-full	InformationAboutEffectOfRegulatoryFrameworksInWhichEntityOperates	InformationAboutEffectOfRegulatoryFrameworksInWhichEntityOperates	Information about effect of regulatory frameworks in which entity operates	Information about the effect of the regulatory frameworks in which the entity operates.	disclosure: IFRS 17 126 – Effective 2021-01-01
ifrs-full	InformationAboutEntitysDefinitionsOfDefault	InformationAboutEntitysDefinitionsOfDefault	Information 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	InformationAboutExposureArisingFromLeasesNotYetCommencedToWhichLesseeIsCommitted	InformationAboutExposureArisingFromLeasesNotYetCommencedToWhichLesseeIsCommitted	Information about exposure arising from leases not yet commenced to which lessee is committed	Information about the lessee's exposure arising from leases not yet commenced to which the lessee is committed.	disclosure: IFRS 16 59 b iv
ifrs-full	InformationAboutExposuresToMarketRiskArisingFromEmbeddedDerivativesContainedInHostInsu	InformationAboutExposuresToMarketRiskArisingFromEmbeddedDerivativesContainedInHostInsu	Information about	Information about	disclosure: IFRS 4 39 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]; At fair value [member]]	– Expiry date 2021-01-01
ifrs-full	InformationAboutGroupsOrPortfoliosOfFinancialInstrumentsWithParticularFeaturesThatCouldAf		Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	InformationAboutGroupsOrPortfoliosOfFinancialInstrumentsWithParticularFeaturesThatCouldAffectLargePortionOfThatGroupExplanatory	IFRS 7 B8H
ifrs-full	InformationAboutHowDesignatedRiskComponentRelatesToHedgedItemInItsEntirety		Information 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InformationAboutHowEntityDeterminedRiskComponentDesignatedAsHedgedItemExplanatory	textblockItemType	about how entity determined risk component designated as hedged item [text block]	disclosure of information about how the entity determined the risk component 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 7 22C a
ifrs-full	InformationAboutHowExpectedCashOutflowOnRedemptionOrRepurchaseWasDetermined	textblockItemType	about how expected cash outflow on redemption or repurchase was determined	about how the expected cash outflow on redemption or repurchase of puttable financial instruments classified as equity was determined. [Refer: Expected cash outflow on redemption or repurchase of puttable financial instruments]	IAS 1 136A d
ifrs-full	InformationAboutHowExpectedVolatilityWasDeterminedShareOptionsGranted	textblockItemType	about how expected volatility was determined,	about how the expected volatility used for pricing share options	IFRS 2 47 a ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			share options granted	granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.	
ifrs-full	InformationAboutHowFairValueWasMeasured	InformationAboutHowFairValueWasMeasuredShareOptionsGranted	Information about how fair value was measured, share options granted	Information on how the fair value of share options granted was measured.	Disclosure: IFRS 2 47 a
ifrs-full	InformationAboutHowFairWasDetermined	InformationAboutHowFairWasDeterminedIfNotOnBasisOfObservableMarketOtherEquityInstrumentsGranted	Information about how fair was determined if not on basis of observable market, other equity instruments granted	Information 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.	Disclosure: IFRS 2 47 b i
ifrs-full	InformationAboutHowLessorManagesRiskAssociatedWithRightsItRetainsInUnderlyingAssets	InformationAboutHowLessorManagesRiskAssociatedWithRightsItRetainsInUnderlyingAssets	Information about how lessor manages risk associated with rights it retains in underlying assets	Information about how the lessor manages the risk associated with the rights it retains in underlying assets.	Disclosure: IFRS 16 92 b
ifrs-full	InformationAboutHowMaximumExposureToLossFromInterestsInStructuredEntitiesIsDetermined	InformationAboutHowMaximumExposureToLossFromInterestsInStructuredEntitiesIsDetermined	Information about how maximum exposure to loss from interests in structured	Information about how the amount that best represents the entity's maximum exposure to	Disclosure: IFRS 12 29 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			entities is determined	loss from its interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities]	
ifrs-full	InformationAboutHowMaximumExposureToLossIsDetermined	textblock	Information about how maximum exposure to loss from continuing involvement is determined	Information about how the amount of the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets is determined. [Refer: Maximum exposure to loss from continuing involvement; Financial assets]	disclosure: IFRS 7 42E c
ifrs-full	InformationAboutLesseesExposureArisingFromExtensionOptionsAndTerminationOptions	textblock	Information about lessee's exposure arising from extension options and termination options	Information about the lessee's exposure arising from extension options and termination options.	example: IFRS 16 59 b ii
ifrs-full	InformationAboutLesseesExposureArisingFromResidualValueGuarantees	textblock	Information about lessee's exposure arising from residual value guarantees	Information about the lessee's exposure arising from residual value guarantees. Residual	example: IFRS 16 59 b iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InformationAboutLesseesExposureArisingFromVariableLeasePayments	textblock	Information about lessee's exposure arising from variable lease payments	Information 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 commencement date, other than the passage of time.	disclosure: IFRS 16 59 b i
ifrs-full	InformationAboutMajorCustomers	textblock	Information about major customers	Information about the entity's major customers	disclosure: IFRS 8 34

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				and the extent of the entity's reliance on them.	
ifrs-full	InformationAboutMarketForFinancialInstruments	textblock	Information about market for financial instruments	Information about the market for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 30 c – Expiry date 2021-01-01
ifrs-full	InformationAboutNatureOfLesseesLeasingActivities	textblock	Information about nature of lessee's leasing activities	Information about the nature of the lessee's leasing activities.	example: IFRS 16 59 a
ifrs-full	InformationAboutNatureOfLessorsLeasingActivities	textblock	Information about nature of lessor's leasing activities	Information about the nature of the lessor's leasing activities.	disclosure: IFRS 16 92 a
ifrs-full	InformationAboutObjectivesPoliciesAndProcessesForManagingObligationToRepurchaseOrRedeemOwnInstruments	textblock	Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	Information about the entity's objectives, policies, and processes for managing its obligation to repurchase or redeem puttable financial instruments classified as equity instruments when required to do so by the instrument holders,	disclosure: IAS 1 136A b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				including any changes from the previous period. [Refer: Financial instruments, class [member]]	
ifrs-full	InformationAboutPotentialExposureToFutureCashOutflowsNotReflectedInMeasurementOfLeaseL	textBlock	Information about potential exposure to future cash outflows not reflected in measurement of lease liability	Information 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	InformationAboutRelationshipBetweenDisclosureOfDisaggregatedRevenueFromContractsWithCu	textBlock	Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	Information about the 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 15 115
ifrs-full	InformationAboutRestrictionsOrCovenantsImposedByLeasesOnLessee	textBlock	Information about restrictions or covenants imposed by	Information about the restrictions or covenants imposed by	IFRS 16 59 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			leases on lessee	leases on the lessee.	
ifrs-full	InformationAboutRiskManagementStrategyForRightsThatLessorRetainsInUnderlyingAssets	textblock	Information about risk management strategy for rights that lessor retains in underlying assets	Information 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.	IFRS 16 92 b
ifrs-full	InformationAboutSaleAndLeasebackTransactions	textblock	Information about sale and leaseback transactions	Information about the sale and leaseback transactions.	example: IFRS 16 59 d
ifrs-full	InformationAboutSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsInvestm	textblock	Information about significant judgements and assumptions made in determining that entity is investment entity	Information about significant judgements and assumptions made in determining that the entity is an investment entity. [Refer: Disclosure of investment entities [text block]]	IFRS 12 9A
ifrs-full	InformationAboutUltimateRiskManagementStrategyInRelationToHedgingRelationshipsThatEntity	textblock	Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	Information about the ultimate risk management strategy in relation to hedging relationships that the entity frequently resets.	IFRS 7 23C b i
ifrs-full	InformationAboutWhereUserOfFinancialStatementsCanObtainAnyPubliclyAvailableIFRS9Inform	textblock	Information about where user of	Information about where a user of	IFRS 4 39H

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	InformationAboutWhetherAndHowEntityIntendsToDisposeOfFinancialInstruments	textBlock	Information about whether and how entity intends to dispose of financial instruments	Information 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]]	disclosure: IFRS 7 30 d – Expiry date 2021-01-01
ifrs-full	InformationHowFairValueWasMeasuredOtherEquityInstrumentsGranted	textBlock	Information about how fair value was measured, other equity instruments granted	Information about how the weighted average fair value at the measurement date of other equity instruments granted (ie other than share options) was measured.	disclosure: IFRS 2 47 b
ifrs-full	InformationOnEntitysWriteoffPolicy	textBlock	Information on entity's	Information on an entity's	disclosure: IFRS 7 35F e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	InformationOnHowEntityAppliedClassificationRequirementsIntroducedByIFRS9ToFinancialAssetsWhoseCla	HowEntityAppliedClassificationRequirementsIntroducedByIFRS9ToFinancialAssetsWhoseClassificationHasChanged	Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	Information 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	InformationOnHowEntityDeterminedThatFinancialAssetsAreCreditimpairedFinancialAssets	HowEntityDeterminedThatFinancialAssetsAreCreditimpairedFinancialAssets	Information on how entity determined that financial assets are credit-impaired financial assets	Information on how an entity determined that financial assets are credit-impaired financial assets.	IFRS 7 35F d
ifrs-full	InformationOnHowEntityDeterminedWhetherCreditRiskOfFinancialInstrumentsHasIncreasedSignificantly	HowEntityDeterminedWhetherCreditRiskOfFinancialInstrumentsHasIncreasedSignificantly	Information on how entity determined whether credit risk of financial instruments has increased significantly	Information on how an entity determined whether the credit risk of financial instruments has increased significantly	IFRS 7 35F a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	InformationOnHowEntityRedesignatedFinancialAssetsWhoseClassificationHasChangedOnInitiall	HowEntityRedesignatedFinancialAssetsWhoseClassificationHasChangedOnInitiallyApplyingIFRS17	Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	Information on how the entity redesignated financial assets whose classification has changed on initially applying IFRS 17.	IFRS 17 C33 a – Effective 2021-01-01
ifrs-full	InformationOnHowIncrementalFairValueGrantedWasMeasuredForModifiedSharebasedPaymentArran	HowIncrementalFairValueGrantedWasMeasuredForModifiedSharebasedPaymentArrangements	Information on how incremental fair value granted was measured, modified share-based payment arrangements	Information about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental	IFRS 2 47 c iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				fair value granted, modified share-based payment arrangements; Share-based payment arrangements [member]]	
ifrs-full	InformationOnHowInstrumentsWereGroupedIfExpectedCreditLossesWereMeasuredOnCollectiveI		Information on how instruments were grouped if expected credit losses were measured on collective basis	Information on how the instruments were grouped if expected credit losses were measured on a collective basis.	IFRS 7 35F c
ifrs-full	InformationOnHowRequirementsForModificationOfContractualCashFlowsOfFinancialAssetsHav		Information on how requirements for modification of contractual cash flows of financial assets have been applied	Information 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	IFRS 7 35F f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				reverts to being measured at an amount equal to 12-month expected credit losses; and (b) monitors the extent to which the loss allowance on financial assets meeting the criteria in (a) is subsequently remeasured at an amount equal to lifetime expected credit losses.	
ifrs-full	InformationWhetherAndHowExpectedDividends	WhetherAndHowExpectedDividendsWereIncorporatedIntoMeasurementOfFairValue	Information about whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	Information about whether and how expected dividends were incorporated into measurement of fair value for other equity instruments granted (ie other than share options).	IFRS 2 47 b ii
ifrs-full	InformationWhetherAndHowOtherFeatures	WhetherAndHowOtherFeaturesWereIncorporatedIntoMeasurementOfFairValueOtherE	Information about whether and how other features were incorporated into measurement of fair value, other equity	Information about whether and how other features of other equity instruments granted (ie other	IFRS 2 47 b iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			instruments granted	than share options) were incorporated into the measurement of fair value of these equity instruments.	
ifrs-full	InformationWhetherAndHowOtherFeaturesWereIncorporatedIntoMeasurementOfFairValueShareO	ptionsGranted	Information whether and how other features were incorporated into measurement of fair value, share options granted	Information about whether and how other features of option grant (such as a market condition) were incorporated into the measurement of the fair value of options granted.	IFRS 2 47 a iii
ifrs-full	InformationWhetherEntityCompliedWithAnyExternallyImposedCapitalRequirements		Information whether entity complied with any externally imposed capital requirements	Information about whether the entity complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]	IAS 1 135 d
ifrs-full	InformationWhetherRecoverableAmountOfAssetIsFairValueLessCostsToSellOrValueInUse		Information whether recoverable amount of asset is fair value less costs of disposal or value in use	Information about whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its	IAS 36 130 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value in use. [Refer: Cash-generating units [member]]	
ifrs-full	InitiallyAppliedIFRSsAxis	axis	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	InitiallyAppliedIFRSsMember	member	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	InputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Axis	axis	Inputs to methods used to measure contracts within scope of IFRS 17 [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 17 117 a – Effective 2021-01-01
ifrs-full	InputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Member	member	Inputs to methods used	This member stands for the	disclosure: IFRS 17 117

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	InputToMethodUsedToMeasureContractsWithinScopeOfIFRS17	XXXTimeAxis	Input to method used to measure contracts within scope of IFRS 17	The value of an input to a method used to measure contracts within the scope of IFRS 17.	disclosure: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	InsuranceContractsAxis	axisAxis	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	InsuranceContractsByComponentsAxis	axisAxis	Insurance contracts by	The axis of a table defines the	disclosure: IFRS 17 100 c – Effective

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	InsuranceContractsByComponentsMember	InsuranceContractsByComponentsMember	Insurance 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	InsuranceContractsByRemainingCoverageAndIncurredClaimsAxis	InsuranceContractsByRemainingCoverageAndIncurredClaimsAxis	Insurance contracts by remaining coverage and incurred claims [axis]	Header of a table defines the relationship between the domain members or	disclosure: IFRS 17 100 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				categories in the table and the line items or concepts that complete the table.	
ifrs-full	InsuranceContractsByRemainingCoverageAndIncurredClaimsMember	Insurance contracts by remaining coverage and incurred claims [member]	This 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]]	disclosure: IFRS 17 100 – Effective 2021-01-01
ifrs-full	InsuranceContractsIssuedMember	Insurance 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					b – Effective 2021-01-01
ifrs-full	InsuranceContractsIssuedThatAreAssets	X instant, debit	Insurance 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	InsuranceContractsIssuedThatAreLiabilities	X instant, credit	Insurance 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	InsuranceContractsLiabilityAsset	X instant, credit	Insurance 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	InsuranceContractsLiabilityAssetAtDateOfChangeContractsWithDirectParticipationFeaturesForW	X instant, credit	Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income	The amount of the insurance contracts liability (asset) at the date of the change of the basis of disaggregation of insurance finance income (expenses) between profit or loss	disclosure: IFRS 17 113 c – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			(expenses) between profit or loss and other comprehensive income	and other comprehensive income for contracts with direct participation features to which the change applied. [Refer: Insurance contracts liability (asset)]	
ifrs-full	InsuranceContractsMember	Member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InsuranceContractsMember	2017-01-01	Insurance contracts [member]	This member stands for contracts under which one party (the issuer) 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. 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,	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				except for the reference to insurance contracts in paragraph 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 entity or fund that issues the contract. This member also represents the standard value for the "Insurance contracts" axis if no other member is used.	
ifrs-full	InsuranceContractsOtherThanThoseToWhichPremiumAllocationApproachHasBeenAppliedMemb	InsuranceContractsOtherThanThoseToWhichPremiumAllocationApproachHasBeenAppliedMember	Insurance contracts other than those to which premium allocation approach has been applied [member]	This member stands for insurance contracts other than those 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	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				insurance contracts.	
ifrs-full	InsuranceContractsThatAreAssets	Instant, debit	Insurance 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	InsuranceContractsThatAreLiabilities	Instant, credit	Insurance 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	InsuranceContractsToWhichPremiumAllocationApproachHasBeenApplied	Instant, debit	Insurance contracts to which premium allocation approach has been applied [member]	The amount 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.	disclosure: IFRS 17 100 c – Effective 2021-01-01
ifrs-full	InsuranceExpense	Duration, debit	Insurance expense	The amount of expense arising from purchased insurance.	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InsuranceFinanceIncomeExpenses	XBRL duration, credit	Insurance finance income (expenses)	The amount that comprises the change in 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 IFRS 17.	disclosure: IFRS 17 110 – Effective 2021-01-01
ifrs-full	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossAbst		Insurance finance income (expenses) from insurance contracts		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			issued excluded from profit or loss [abstract]		
ifrs-full	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatW	Duration, credit	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	The amount 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]]	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	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatW	Duration, credit	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	The amount 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	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				subsequently to profit or loss, net of tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecognisedInProfitOrLoss	Xduration, credit	Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	The amount 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]]	disclosure: IAS 1 82 bb – Effective 2021-01-01, disclosure: IFRS 17 80 b – Effective 2021-01-01
ifrs-full	InsuranceRevenue	Xduration, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InsuranceRevenueAllocationOfPortionOfPremiumsThatRelateToRecoveryOfInsuranceAcquisitionCashFlows	Duration, credit	Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	The amount of insurance revenue recognised in the period related to the allocation of the portion of the premiums 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 17 106 b – Effective 2021-01-01
ifrs-full	InsuranceRevenueAmountsRelatingToChangesInLiabilityForRemainingCoverage	Duration, credit	Insurance revenue, amounts relating to changes in liability for remaining coverage	The amount of insurance revenue recognised in the period related to the changes in the liability	IFRS 17 106 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets for remaining coverage excluding loss component [member]]	
ifrs-full	InsuranceRevenueAmountsRelatingToChangesInLiabilityForRemainingCoverageAbstract		Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]		
ifrs-full	InsuranceRevenueChangeInRiskAdjustmentForNonfinancialRisk	Credit, credit	Insurance revenue, change in risk adjustment for non-financial risk	The amount of 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 risk [member]]	Disclosure: IFRS 17 106 a ii – Effective 2021-01-01
ifrs-full	InsuranceRevenueContractualServiceMarginRecognisedInProfitOrLossBecauseOfTransferOfServ	Credit, credit	Insurance revenue, contractual service margin recognised in profit or	The amount of insurance revenue recognised in the period related to the contractual	Disclosure: IFRS 17 106 a iii – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]]	
ifrs-full	InsuranceRevenueFromInsuranceContracts	Credit	Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	The amount of insurance revenue 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 insurance contracts issued]	disclosure: IFRS 17 106 a i – Effective 2021-01-01
ifrs-full	InsuranceRiskMember	Member	Insurance risk [member]	This member stands	disclosure: IFRS 17 124

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InsuranceServiceExpensesFromInsuranceContractsIssued	Expenses, debit	Insurance service expenses from insurance contracts issued	The amount 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	InsuranceServiceResult	Result, credit	Insurance service result	The amount comprising insurance revenue and	disclosure: IFRS 17 80 a – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InsuranceServiceResultAbstract		Insurance service result [abstract]		
ifrs-full	IntangibleAssetsAcquiredInGovernmentGrant	Instant, debit	Intangible assets acquired by way of government grant	The amount of intangible assets acquired through government grants. [Refer: Government	disclosure: IAS 38 122 c ii
ifrs-full	IntangibleAssetsOtherThanGoodwillExplanatory	Instant, debit	Disclosure of intangible assets other than goodwill [text block]	The disclosure of intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118
ifrs-full	IntangibleAssetsOtherThanGoodwillGross	Instant, debit	Intangible assets other than goodwill, gross	The gross amount of intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 c
ifrs-full	IntangibleAssetsOtherThanGoodwillNet	Instant, debit	Intangible assets other than goodwill	The net amount of intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e
ifrs-full	IntangibleAssetsOtherThanGoodwillOpeningBalance	Instant, debit	Intangible assets other than goodwill, beginning balance	The opening balance of intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e
ifrs-full	IntangibleAssetsOtherThanGoodwillPeriodIncreaseDecrease	Duration, debit	Increase (decrease) in intangible assets other than goodwill	The increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e
ifrs-full	IntangibleAssetsOtherThanGoodwillPledgedAsSecurity	Instant, debit	Intangible assets other than goodwill pledged as security	The amount of intangible assets other than goodwill pledged as security for liabilities. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 a
ifrs-full	IntangibleAssetsOtherThanGoodwillRestrictedTitle	Instant, debit	Intangible assets other than goodwill with restricted title	The amount of intangible assets other than goodwill with restricted title. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 a
ifrs-full	IntangibleAssetsOtherThanGoodwillUnderConstruction	Instant, debit	Intangible assets other than goodwill under construction	The amount of intangible assets other than goodwill under construction. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e
ifrs-full	IntangibleAssetsOtherThanGoodwillWithIndefiniteUsefulLife	Instant, debit	Intangible assets other than goodwill with indefinite useful life	The amount of intangible assets other than goodwill with indefinite useful life. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 122 a
ifrs-full	InterestExpense	Duration, debit	Interest expense	The amount of interest expense. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnAssetsHeldForSale	Duration, debit	Interest expense on assets held for sale	The amount of interest expense on assets held for sale. [Refer: Assets held for sale]	
ifrs-full	InterestExpenseOnBankBorrowings	Duration, debit	Interest expense on bank borrowings	The amount of interest expense on bank borrowings. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnBankOverdrafts	Duration, debit	Interest expense on bank overdrafts	The amount of interest expense on bank overdrafts. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnBondsIssued	Duration, debit	Interest expense on bonds issued	The amount of interest expense on bonds issued. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnCommercialPaper	Duration, debit	Interest expense on commercial paper	The amount of interest expense on commercial paper. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnConvertibleInstruments	Duration, debit	Interest expense on convertible instruments	The amount of interest expense on convertible instruments. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnDebentures	Duration, debit	Interest expense on debentures	The amount of interest expense on debentures. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnDebtInstruments	Duration, debit	Interest expense on debt instruments	The amount of interest expense on debt instruments. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnDebtSecurities	Duration, debit	Interest expense on debt securities	The amount of interest expense on debt securities. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnDeferredTaxLiabilities	Duration, debit	Interest expense on deferred tax liabilities	The amount of interest expense on deferred tax liabilities. [Refer: Deferred tax liabilities]	
ifrs-full	InterestExpenseOnDerivatives	Duration, debit	Interest expense on derivatives	The amount of interest expense on derivatives. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnEmployeeBenefitObligations	Duration, debit	Interest expense on employee benefit obligations	The amount of interest expense on employee benefit obligations. [Refer: Employee benefit obligations]	
ifrs-full	InterestExpenseOnFinanceLeases	Duration, debit	Interest expense on finance leases	The amount of interest expense on finance leases. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnFinancialLiabilitiesAtFairValueThroughProfitOrLoss	Duration, debit	Interest expense on financial liabilities at fair value through profit or loss	The amount of interest expense on financial liabilities at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	InterestExpenseOnFinancialLiabilitiesMeasuredAtAmortisedCost	Duration, debit	Interest expense on financial liabilities measured at amortised cost	The amount of interest expense on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	
ifrs-full	InterestExpenseOnFinancialLiabilitiesNotMeasuredAtFairValueThroughProfitOrLoss	Duration, debit	Interest expense on financial liabilities not measured at fair value through profit or loss	The amount of interest expense on financial liabilities not measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	InterestExpenseOnFinancialLiabilitiesRelatingToTransferredAssets	Duration, debit	Interest expense on financial liabilities relating to transferred assets	The amount of interest expense on financial liabilities relating to transferred assets. [Refer: Financial liabilities]	
ifrs-full	InterestExpenseOnLeaseLiabilities	Duration, debit	Interest expense on lease liabilities	The amount of interest expense on lease liabilities. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnLoansFromGovernments	Duration, debit	Interest expense on loans from governments	The amount of interest expense on loans from governments. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnLoansFromOtherParties	Duration, debit	Interest expense on loans from other parties	The amount of interest expense on loans from other parties. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnNotesIssued	Duration, debit	Interest expense on notes issued	The amount of interest expense on notes issued. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnOtherBorrowings	Duration, debit	Interest expense on other borrowings	The amount of interest expense on other borrowings. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnOtherFinancialLiabilities	Duration, debit	Interest expense on other financial liabilities	The amount of interest expense on other financial liabilities. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnOtherLiabilities	Duration, debit	Interest expense on other liabilities	The amount of interest expense on other liabilities. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnPreferenceShares	Duration, debit	Interest expense on preference shares	The amount of interest expense on preference shares. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnProvisions	Duration, debit	Interest expense on provisions	The amount of interest expense on provisions. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnSubordinatedLiabilities	Duration, debit	Interest expense on subordinated liabilities	The amount of interest expense on subordinated liabilities. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnTradeAndOtherPayables	Duration, debit	Interest expense on trade and other payables	The amount of interest expense on trade and other payables. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseOnTradeReceivables	Duration, debit	Interest expense on trade receivables	The amount of interest expense on trade receivables. [Refer: Finance income (expense)]	
ifrs-full	InterestExpenseRecognisedAsOffsetToEffectiveInterestOnFinancialAssets	Duration, debit	Interest expense recognised as offset to effective interest on financial assets	The amount of interest expense recognised as offset to effective interest on financial assets. [Refer: Finance income (expense)]	
ifrs-full	InterestIncome	Duration, credit	Interest income	The amount of interest income. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromAssetsHeldForSale	Duration, credit	Interest income from assets held for sale	The amount of interest income from assets held for sale. [Refer: Assets held for sale]	
ifrs-full	InterestIncomeFromBankBalances	Duration, credit	Interest income from bank balances	The amount of interest income from bank balances. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromBondsHeld	Duration, credit	Interest income from bonds held	The amount of interest income from bonds held. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromCommercialPaper	Duration, credit	Interest income from commercial paper	The amount of interest income from commercial paper. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromConvertibleInstruments	Duration, credit	Interest income from convertible instruments	The amount of interest income from convertible instruments. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromDebentures	Duration, credit	Interest income from debentures	The amount of interest income from debentures. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromDebtInstruments	Duration, credit	Interest income from debt instruments	The amount of interest income from debt instruments. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromDebtSecurities	Duration, credit	Interest income from debt securities	The amount of interest income from debt securities. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromDeferredTaxAssets	Duration, credit	Interest income from deferred tax assets	The amount of interest income from deferred tax assets. [Refer: Deferred tax assets]	
ifrs-full	InterestIncomeFromDerivatives	Duration, credit	Interest income from derivatives	The amount of interest income from derivatives. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromEmployeeBenefitObligations	Duration, credit	Interest income from employee benefit obligations	The amount of interest income from employee benefit obligations. [Refer: Employee benefit obligations]	
ifrs-full	InterestIncomeFromFinancialAssetsAtFairValueThroughProfitOrLoss	Duration, credit	Interest income from financial assets at fair value through profit or loss	The amount of interest income from financial assets at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	InterestIncomeFromFinancialAssetsMeasuredAtAmortisedCost	Duration, credit	Interest income from financial assets measured at amortised cost	The amount of interest income from financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	
ifrs-full	InterestIncomeFromFinancialAssetsNotMeasuredAtFairValueThroughProfitOrLoss	Duration, credit	Interest income from financial assets not measured at fair value through profit or loss	The amount of interest income from financial assets not measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	InterestIncomeFromFinancialAssetsRelatingToTransferredAssets	Duration, credit	Interest income from financial assets relating to transferred assets	The amount of interest income from financial assets relating to transferred assets. [Refer: Financial assets]	
ifrs-full	InterestIncomeFromFinancialAssetsWithCreditImpairmentAtAmortisedCost	Duration, credit	Interest income from financial assets with credit impairment at amortised cost	The amount of interest income from financial assets with credit impairment at amortised cost. [Refer: Financial assets at amortised cost]	
ifrs-full	InterestIncomeFromFinancialAssetsWithCreditImpairmentMeasuredAtFairValueThroughOtherComprehensiveIncome	Duration, credit	Interest income from financial assets with credit impairment measured at fair value through other comprehensive income	The amount of interest income from financial assets with credit impairment measured at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
ifrs-full	InterestIncomeFromFinancialAssetsWithoutCreditImpairmentAtAmortisedCost	Duration, credit	Interest income from financial assets without credit impairment at amortised cost	The amount of interest income from financial assets without credit impairment at amortised cost. [Refer: Financial assets at amortised cost]	
ifrs-full	InterestIncomeFromFinancialAssetsWithoutCreditImpairmentMeasuredAtFairValueThroughOtherComprehensiveIncome	Duration, credit	Interest income from financial assets without credit impairment measured at fair value through other comprehensive income	The amount of interest income from financial assets without credit impairment measured at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
ifrs-full	InterestIncomeFromFinancialInstrumentsNotMeasuredAtFairValueThroughProfitOrLoss	Duration, credit	Interest income from financial instruments not measured at fair value through profit or loss	The amount of interest income from financial instruments not measured at fair value through profit or loss. [Refer: Financial instruments not measured at fair value through profit or loss]	
ifrs-full	InterestIncomeFromFinancialLeases	Duration, credit	Interest income from finance leases	The amount of interest income from finance leases. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromLoansAndAdvancesToBanks	Duration, credit	Interest income from loans and advances to banks	The amount of interest income from loans and advances to banks. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromLoansAndAdvancesToCustomers	Duration, credit	Interest income from loans and advances to customers	The amount of interest income from loans and advances to customers. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromLoansAndAdvancesToEmployees	Duration, credit	Interest income from loans and advances to employees	The amount of interest income from loans and advances to employees. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromLoansAndAdvancesToGovernments	Duration, credit	Interest income from loans and advances to governments	The amount of interest income from loans and advances to governments. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromLoansAndAdvancesToOtherParties	Duration, credit	Interest income from loans and advances to other parties	The amount of interest income from loans and advances to other parties. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromNotesHeld	Duration, credit	Interest income from notes held	The amount of interest income from notes held. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromOtherFinancialAssets	Duration, credit	Interest income from other financial assets	The amount of interest income from other financial assets. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromOtherInvestments	Duration, credit	Interest income from other investments	The amount of interest income from other investments. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromPreferenceShares	Duration, credit	Interest income from preference shares	The amount of interest income from preference shares. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromSubordinatedLoans	Duration, credit	Interest income from subordinated loans	The amount of interest income from subordinated loans. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeFromTradeAndOtherReceivables	Duration, credit	Interest income from trade and other receivables	The amount of interest income from trade and other receivables. [Refer: Finance income (expense)]	
ifrs-full	InterestIncomeOnImpairedFinancialAssetsAccruedUnderEffectiveInterestMethod	Duration, credit	Interest income on impaired financial assets accrued under effective interest method	The amount of interest income on impaired financial assets accrued under effective interest method. [Refer: Finance income (expense)]	
ifrs-full	InterestRevenueCalculatedUsingEffectiveInterestMethod	Duration, credit	Interest revenue calculated using effective interest method	The amount of interest revenue calculated using effective interest method. [Refer: Finance income (expense)]	
ifrs-full	InterestRevenueOnFinancialAssetsExcludedFromFinanceIncomeExpense	Duration, credit	Interest revenue on financial assets excluded from finance income (expense)	The amount of interest revenue on financial assets excluded from finance income (expense). [Refer: Finance income (expense)]	
ifrs-full	InventoriesAbstract		Inventories [abstract]		
ifrs-full	InventoriesAcquiredThroughBusinessCombinations	Instant, debit	Inventories acquired through business combinations	The amount of inventories acquired through business combinations. [Refer: Inventories]	
ifrs-full	InventoriesAcquiredThroughBusinessCombinationsMeasuredAtFairValueLessCostsToSell	Instant, debit	Inventories acquired through business combinations measured at fair value less costs to sell	The amount of inventories acquired through business combinations measured at fair value less costs to sell. [Refer: Inventories]	
ifrs-full	InventoriesAtFairValueLessCostsToSell	Instant, debit	Inventories at fair value less costs to sell	The amount of inventories at fair value less costs to sell. [Refer: Inventories]	
ifrs-full	InventoriesAtNetRealisableValue	Instant, debit	Inventories at net realisable value	The amount of inventories at net realisable value. [Refer: Inventories]	
ifrs-full	InventoriesExplanatory	Instant, debit	Disclosure of inventories [text block]	The disclosure of inventories. [Refer: Inventories]	disclosure: IAS 2 36
ifrs-full	InventoriesPledgedAsSecurity	Instant, debit	Inventories pledged as security	The amount of inventories pledged as security for liabilities. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	InventoriesRecognisedAsExpense	Duration, debit	Inventories recognised as expense	The amount of inventories recognised as expense. [Refer: Inventories]	disclosure: IAS 2 36 d
ifrs-full	InventoriesRecognisedAsExpenseForWritedownsOfInventories	Duration, debit	Inventories recognised as expense for writedowns of inventories	The amount of inventories recognised as expense for writedowns of inventories. [Refer: Inventories]	disclosure: IAS 2 36 e
ifrs-full	InventoriesRecognisedAsExpenseOtherThanWritedownsOfInventories	Duration, debit	Inventories recognised as expense other than writedowns of inventories	The amount of inventories recognised as expense other than writedowns of inventories. [Refer: Inventories]	
ifrs-full	InventoriesRecognisedAsExpenseReversalOfWritedowns	Duration, credit	Inventories recognised as expense reversal of writedowns	The amount of inventories recognised as expense reversal of writedowns. [Refer: Inventories]	disclosure: IAS 2 36 f
ifrs-full	InventoriesRestrictedTitle	Instant, debit	Inventories with restricted title	The amount of inventories with restricted title. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	InventoriesWritedownsAndReversalsOfWritedowns	Duration, debit	Inventories writedowns and reversals of writedowns	The amount of inventories writedowns and reversals of writedowns. [Refer: Inventories]	
ifrs-full	InvestmentAccountedForUsingEquityMethod	Instant, debit	Investments accounted for using equity method	The amount of investments accounted for using equity method. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValue	Instant, debit	Investments accounted for using equity method at fair value	The amount of investments accounted for using equity method at fair value. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLoss	Instant, debit	Investments accounted for using equity method at fair value through profit or loss	The amount of investments accounted for using equity method at fair value through profit or loss. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorily	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading mandatorily. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyAtInitialRecognition	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily at initial recognition. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTradingMandatorilyThatAreNotHeldForTrading	Instant, debit	Investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading	The amount of investments accounted for using equity method at fair value through profit or loss that are not held for trading that are not held for trading mandatorily that are not held for trading mandatorily that are not held for trading. [Refer: Investments]	
ifrs-full	InvestmentAccountedForUsingEquityMethodAtFairValueThroughProfitOrLossThatAreNotHeldForTradingThatAreNotHeldForTradingMandatorilyThatAreN

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				grants; Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsAcquiredByWayOfGovernmentGrantAtFairValue	Increase, debit	Intangible assets acquired by way of government grant, fair value initially recognised	The fair value of intangible assets acquired through government grants. [Refer: At fair value [member]; Government grants; Intangible assets other than goodwill]	disclosure: IAS 38 122 c i
ifrs-full	IntangibleAssetsAndGoodwill	Instant, 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	IntangibleAssetsAndGoodwillAbstract	Instant	Intangible assets and goodwill [abstract]		
ifrs-full	IntangibleAssetsAndGoodwillMember	Instant	Intangible 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				other member is used. [Refer: Goodwill; Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsMaterialToEntity	xbrli:monetaryItemType, debit	Intangible assets material to entity	The amount of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 122 b
ifrs-full	IntangibleAssetsMaterialToEntityAxis	xbrli:stringItemType	Intangible assets material to entity [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 38 122 b
ifrs-full	IntangibleAssetsMaterialToEntityMember	xbrli:stringItemType	Intangible assets material to entity [member]	This member stands for intangible assets 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	disclosure: IAS 38 122 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets material to entity]	
ifrs-full	IntangibleAssetsOtherThanGoodwill	Instant, debit	Intangible assets other than goodwill	The amount of identifiable non-monetary assets without physical substance. This amount does not include goodwill. [Refer: Goodwill]	disclosure: IAS 1 54 c, disclosure: IAS 38 118 e
ifrs-full	IntangibleAssetsOtherThanGoodwillAbstract	Instant	Intangible assets other than goodwill [abstract]		
ifrs-full	IntangibleAssetsOtherThanGoodwillCarryingAmountIfRevaluedAssetsWereStatedAtCost	Instant, debit	Intangible assets other than goodwill, revalued assets, at cost	The amount of intangible assets other than goodwill that would have been recognised had the revalued intangible assets been measured using the cost model after recognition. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 124 a iii
ifrs-full	IntangibleAssetsOtherThanGoodwillCarryingAmountOfRevaluedAssets	Instant, debit	Intangible assets other than goodwill, revalued assets	The amount of intangible assets other than goodwill that are accounted for at revalued amounts. [Refer: Intangible assets	disclosure: IAS 38 124 a ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				other than goodwill]	
ifrs-full	IntangibleAssetsOtherThanGoodwillMember	Other than goodwill [member]	Intangible 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	IntangibleAssetsOtherThanGoodwillRevaluationSurplus	Other than goodwill, revaluation surplus, credit	Intangible assets other than goodwill, revaluation surplus	The amount 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	IntangibleAssetsPledgedAsSecurityForLiabilities	Pledged as security for liabilities, debit	Intangible assets pledged as security for liabilities	The amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 122 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IntangibleAssetsRelatingToInsuranceContractsAcquiredInBusinessCombinationsOrPortfolioTrans	Yes	debit	Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	The amount 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]]	example: IFRS 4 IG23 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	IntangibleAssetsUnderDevelopment	Yes	debit	Intangible 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	IntangibleAssetsUnderDevelopmentMember	Yes	Member	Intangible 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	IntangibleAssetsWhoseTitleIsRestricted	Yes	debit	Intangible assets whose	The amount of intangible assets whose	disclosure: IAS 38 122 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			title is restricted	title is restricted. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsWithIndefiniteUsefulLife	Instant, debit	Intangible assets with indefinite useful life	The amount of intangible assets assessed as having an indefinite useful life. [Refer: Intangible assets other than goodwill]	disclosure: IAS 36 134 b, disclosure: IAS 36 135 b, disclosure: IAS 38 122 a
ifrs-full	IntangibleAssetsWithIndefiniteUsefulLifeAxis		Intangible assets with indefinite useful life [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 38 122 a
ifrs-full	IntangibleAssetsWithIndefiniteUsefulLifeMember		Intangible assets with indefinite useful life [member]	This member stands for intangible assets with 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	disclosure: IAS 38 122 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets with indefinite useful life]	
ifrs-full	IntangibleExplorationAndEvaluationAssets	Instant, debit	Intangible exploration and evaluation assets	The amount of exploration and evaluation assets recognised as intangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]	common practice: IAS 38 119, disclosure: IFRS 6 25
ifrs-full	IntangibleExplorationAndEvaluationAssetsMember	member	Intangible exploration and evaluation assets [member]	This member stands for a class of intangible assets representing intangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	disclosure: IFRS 6 25
ifrs-full	InterestCostsAbstract		Interest costs [abstract]		
ifrs-full	InterestCostsCapitalised	Instant, debit	Interest costs capitalised	The amount of interest costs that an entity incurs in connection with the borrowing of funds that are directly attributable to the	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				acquisition, construction or production of a qualifying asset and which form part of the cost of that asset.	
ifrs-full	InterestCostsIncurred	X duration	Interest costs incurred	The amount of interest costs that an entity incurs.	common practice: IAS 1 112 c
ifrs-full	InterestExpense	X 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	InterestExpenseOnFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss	X duration, debit	Interest expense for financial liabilities not at fair value through profit or loss	The amount 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]	disclosure: IFRS 7 20 b
ifrs-full	InterestExpenseOnNetDefinedBenefitLiabilityAsset	X duration, credit	Interest expense (income), net defined benefit liability (asset)	The increase (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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				liability (asset)]	
ifrs-full	InterestExpenseOnBankLoansAndOverdrafts	Credit, debit	Interest expense on bank loans and overdrafts	The amount of interest expense on bank loans and overdrafts. [Refer: Interest expense; Bank overdrafts]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnBonds	Credit, debit	Interest expense on bonds	The amount of interest expense on bonds issued. [Refer: Interest expense; Bonds issued]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnBorrowings	Credit, debit	Interest expense on borrowings	The amount of interest expense on borrowings. [Refer: Interest expense; Borrowings]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnDebtInstrumentsIssued	Credit, debit	Interest expense on debt instruments issued	The amount of interest expense on debt instruments issued. [Refer: Interest expense; Debt instruments issued]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnDepositsFromBanks	Credit, debit	Interest expense on deposits from banks	The amount of interest expense on deposits from banks. [Refer: Interest expense; Deposits from banks]	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InterestExpenseOnDepositsFromCustomers	Duration, Instant, Credit, Debit	Interest expense on deposits from customers	The amount of interest expense on deposits from customers. [Refer: Interest expense; Deposits from customers]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnFinancialLiabilitiesDesignatedAtFairValueThroughProfitOrLoss	Duration, Instant, Credit, Debit	Interest expense on financial liabilities designated at fair value through profit or loss	The amount of interest expense on financial liabilities designated at fair value through profit or loss. [Refer: Interest expense; Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnFinancialLiabilitiesHeldForTrading	Duration, Instant, Credit, Debit	Interest expense on financial liabilities held for trading	The amount of interest expense on financial liabilities held for trading. [Refer: Interest expense; Financial liabilities at fair value through profit or loss that meet definition of held for trading]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnLeaseLiabilities	Duration, Instant, Credit, Debit	Interest expense	The amount of interest	disclosure: IFRS 16 53 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			on lease liabilities	expense on lease liabilities. [Refer: Lease liabilities]	
ifrs-full	InterestExpenseOnLiabilitiesDueToCentralBanks	Duration, debit	Interest expense on liabilities due to central banks	The 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	InterestExpenseOnOtherFinancialLiabilities	Duration, debit	Interest 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	InterestExpenseOnRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	Duration, debit	Interest expense on repurchase agreements and cash collateral on securities lent	The amount of interest expense on repurchase agreements and cash collateral on securities lent. [Refer: Interest expense; Repurchase agreements and cash collateral on securities lent]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeAndInterestExpenseForFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThrou		Interest income and interest expense for financial assets or		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financial liabilities not at fair value through profit or loss [abstract]		
ifrs-full	InterestIncomeExpenseRecognisedOnFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossCategoryIntoMeasuredAtAmortisedCost	Explanation, credit	Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	Disclosure of revenue arising from interest recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Interest income (expense); Financial assets at amortised cost]	IFRS 7 12C b
ifrs-full	InterestIncomeExpenseRecognisedOnFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossCategoryIntoMeasuredAtAmortisedCost	Explanation, credit	Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	Disclosure 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]	IFRS 7 42N b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InterestIncomeExpenseRecognisedFor credit	InterestFinancialLiabilitiesReclassifiedInto	The amount of interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	The amount of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]	disclosure: IFRS 7 42N b
ifrs-full	InterestIncomeExpenseRecognisedFor credit	InterestFinancialAssetsMeasuredAtAmortisedCost	The amount of revenue arising from interest for financial assets that are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]	The amount of revenue arising from interest for financial assets that are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]	disclosure: IFRS 7 20 b
ifrs-full	InterestIncomeExpenseRecognisedFor credit	InterestFinancialAssetsNotAtFairValueThroughProfitOrLoss	The amount of income arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income]	The amount of income arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income]	disclosure: IFRS 7 20 b – Expiry date 2021-01-01
ifrs-full	InterestIncomeExpenseRecognisedFor credit	InterestFinancialAssetsAvailableforsaleFinancialAssets	The amount of interest income on available-for-sale financial assets	The amount of interest income on available-for-sale financial	common practice: IAS 1 112 c – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets. [Refer: Interest income; Financial assets available-for-sale]	
ifrs-full	InterestIncomeOnCashAndBankBalancesAtCentralBanks	Credit	Interest income on cash and bank balances at central banks	The amount of interest income on cash and bank balances at central banks. [Refer: Interest income; Cash and bank balances at central banks]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeOnCashAndCashEquivalents	Credit	Interest income on cash and cash equivalents	The amount of interest income on cash and cash equivalents. [Refer: Interest income; Cash and cash equivalents]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeOnDebtInstrumentsHeld	Credit	Interest income on debt instruments held	The amount of interest income on debt instruments held. [Refer: Interest income; Debt instruments held]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeOnDeposits	Credit	Interest income on deposits	The amount of interest income on deposits. [Refer: Interest income]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeOnFinancialAssetsDesignatedAtFairValueThroughProfitOrLoss	Credit	Interest income on financial assets	The amount of interest income on financial	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	InterestIncomeOnFinancialAssetsHeldForTrading	Duration, credit	Interest income on financial assets held for trading	The amount 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	InterestIncomeOnHeldtomaturityInvestments	Duration, credit	Interest 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	InterestIncomeOnImpairedFinancialAssetsAccrued	Duration, credit	Interest income on impaired financial assets accrued	The amount of income arising from interest on impaired financial assets	disclosure: IFRS 7 20 d – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InterestIncomeOnImpairedFinancialAssets		InterestIncomeOnImpairedFinancialAssetsAccruedAbstract		
				income on impaired financial assets accrued [abstract]	
ifrs-full	InterestIncomeOnLoansAndAdvances	InterestIncomeOnLoansAndAdvancesToBanks		The amount of interest income on loans and advances to banks. [Refer: Interest income; Loans and advances to banks]	common practice: IAS 1 112 c
		credit		income on loans and advances to banks	
ifrs-full	InterestIncomeOnLoansAndAdvances	InterestIncomeOnLoansAndAdvancesToCustomers		The amount of interest income on loans and advances to customers. [Refer: Interest income; Loans and advances to customers]	common practice: IAS 1 112 c
		credit		income on loans and advances to customers	
ifrs-full	InterestIncomeOnLoansAndReceivables	InterestIncomeOnLoansAndReceivables		The amount of interest income on loans and receivables. [Refer: Interest income;	common practice: IAS 1 112 c – Expiry date 2021-01-01
		credit		income on loans and receivables	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Loans and receivables]	
ifrs-full	InterestIncomeOnOtherFinancialAssets	XBRL Taxonomy, credit	Interest 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	InterestIncomeOnReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	XBRL Taxonomy, credit	Interest income on reverse repurchase agreements and cash collateral on securities borrowed	The amount 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]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeReimbursementRights	XBRL Taxonomy, debit	Interest income, reimbursement rights	The increase (decrease) in reimbursement rights resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursement rights, at fair value]	disclosure: IAS 19 141 b
ifrs-full	InterestPaidClassifiedAsFinancingActivities	XBRL Taxonomy, credit	Interest paid, classified as	The cash outflow for interest paid,	disclosure: IAS 7 31

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financing activities	classified as financing activities.	
ifrs-full	InterestPaidClassifiedAsInvestingActivities	X instant, credit	Interest paid, classified as investing activities	The cash outflow for interest paid, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestPaidClassifiedAsOperatingActivities	X instant, credit	Interest paid, classified as operating activities	The cash outflow for interest paid, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	InterestPayable	X instant, credit	Interest payable	The amount of interest recognised as a liability.	common practice: IAS 1 112 c
ifrs-full	InterestRateMeasurementInputMember		Interest rate, measurement input [member]	This member stands for an interest rate used as a measurement input.	example: IFRS 13 B36 a
ifrs-full	InterestRateRiskMember		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	InterestRateSwapContractMember		Interest rate swap contract [member]	This member stands for an interest rate swap contract.	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Swap contract [member]]	
ifrs-full	InterestRateTypesMember	domain 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	InterestReceivable	Instant, debit	Interest receivable	The amount of interest recognised as a receivable.	common practice: IAS 1 112 c
ifrs-full	InterestReceivedClassifiedAsInvestingActivities	Duration, debit	Interest received, classified as investing activities	The cash inflow from interest received, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestReceivedClassifiedAsOperatingActivities	Duration, debit	Interest received, classified as operating activities	The cash inflow from interest received, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	InterestRevenueCalculatedUsingEffectiveInterestMethod	Duration, credit	Interest revenue calculated using effective interest method	The amount 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InterestRevenueExpense	Duration, 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	InterestRevenueExpenseOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	Duration, credit	Interest revenue for financial assets measured at fair value through other comprehensive income	The amount of interest revenue arising on financial assets measured at fair value through other comprehensive income. [Refer: Revenue; Financial assets measured at fair value through other comprehensive income]	disclosure: IFRS 7 20 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InternalCreditGradesAxis	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	InternalCreditGradesMember	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	InternallyGeneratedMember	Internally generated [member]	This member stands for items that have been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	IntrinsicValueOfLiabilitiesFromShareBasedPaymentTransactionsForWhichCounterpartysRightToCashOrOtherAssetsHasVested	Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets has vested	The intrinsic value of liabilities arising from share-based transactions for which the counterparty's	disclosure: IFRS 2 51 b ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			counterparty's right to cash or other assets vested	right to cash or other assets had vested by 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;

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	InventoriesAtFairValueLessCostsToSell	X instant, debit	Inventories, 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	InventoriesAtNetRealisableValue	X instant, debit	Inventories, at net realisable value	The amount of inventories carried at net realisable value. [Refer: Inventories]	common practice: IAS 2 36
ifrs-full	InventoriesPledgedAsSecurityForLiabilities	X instant, debit	Inventories pledged as security for liabilities	The amount of inventories pledged as security for liabilities.	disclosure: IAS 2 36 h

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Inventories]	
ifrs-full	InventoriesTotal	X 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				awaiting use in the production process. [Refer: Current finished goods; Current merchandise; Current work in progress; Land]	
ifrs-full	InventoryCostFormulas	text	Description of inventory cost formulas	The description of the cost formulas used to measure inventory. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	InventoryRecognisedAsOfAcquisitionDate	instant, debit	Inventory 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	InventoryWritedownExpense	duration, debit	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	InvestmentAccountedForUsingEquityMethod	instant, debit	Investments 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 investor's other comprehensive income includes its share of the other comprehensive income of the investee. [Refer: At cost [member]]	
ifrs-full	InvestmentContractsLiabilities	Instant 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	InvestmentFundsAmountContributedToFairValueOfPlanAssets	Instant debit	Investment funds, amount contributed to fair value of plan assets	The amount investment funds contribute to the fair value of defined	example: IAS 19 142 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]	
ifrs-full	InvestmentFundsMember	domain member	Investment funds [member]	This member stands for investment funds.	example: IFRS 12 B23 c
ifrs-full	InvestmentIncome	duration, 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	InvestmentProperty	instant, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InvestmentPropertyAbstract	Investment property [abstract]			
ifrs-full	InvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModelAtTimeOfSale	Instant, debit	Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	The amount at the time of the sale of investment property carried at cost or in accordance with IFRS 16 within fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	disclosure: IAS 40 78 d ii
ifrs-full	InvestmentPropertyUnderConstructionOrDevelopmentCompleted	Instant, debit	Investment property completed	The amount of investment property whose construction or development is complete. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	InvestmentPropertyUnderConstructionOrDevelopmentCompletedMember		Investment property completed [member]	This member stands for completed investment property. [Refer: Investment property completed]	common practice: IAS 1 112 c
ifrs-full	InvestmentPropertyFairValueUsedAsDeemedCost	Instant, debit	Investment property fair value used as deemed cost	The amount of investment property, for which fair value was used as deemed	disclosure: IFRS 1 30

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				cost in the opening IFRS statement of financial position. [Refer: Investment property]	
ifrs-full	InvestmentPropertyAxis	InvestmentPropertyMember	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	InvestmentPropertyAxis	InvestmentPropertyUnderConstructionOrDevelopmentMember	Investment property under construction or development	The amount 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	InvestmentPropertyAxis	InvestmentPropertyUnderConstructionOrDevelopmentMember	Investment property under construction or development [member]	This member stands for investment property under construction or development. [Refer: Investment property under construction or development]	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	InvestmentsAccountedForUsingEquityMethodAbstract		Investments accounted for using equity method [abstract]		
ifrs-full	InvestmentsAccountedForUsingEquityMethodMember		Investments accounted for using equity method [member]	This member stands for investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	common practice: IAS 36 127
ifrs-full	InvestmentsForRiskOfPolicyholders	Credit, debit	Investments 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	InvestmentsInAssociates	Credit, 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	InvestmentsInAssociatesAccountedForUsingEquityMethod	Credit, debit	Investments in associates accounted for using equity method	The amount of investments in associates accounted for using the equity method. [Refer: Associates [member]; Investments	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				accounted for using equity method]	
ifrs-full	InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeAxis	axis	Investments in equity instruments designated at fair value through other comprehensive income [axis]	The set 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 11A c
ifrs-full	InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeMember	member	Investments in equity instruments designated at fair value through other comprehensive income [member]	This member stands for investments in equity instruments that the entity has designated at fair value through other comprehensive income. It also represents the standard value for the "Investments in equity instruments designated at fair value through other comprehensive income" axis if no other member is used. [Refer: At fair value [member]; Other comprehensive income]	disclosure: IFRS 7 11A c, disclosure: IFRS 7 8 h
ifrs-full	InvestmentsInJointVentures	Investments in joint ventures, debit	Investments in joint ventures	The amount of investments	disclosure: IAS 27 10

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in joint ventures in an entity's separate financial statements. [Refer: Joint ventures [member]]	
ifrs-full	InvestmentsInJointVenturesAccountedForUsingEquityMethod	Instant, debit	Investments in joint ventures accounted for using equity method	The amount of investments in joint ventures accounted for using the equity method. [Refer: Joint ventures [member]; Investments accounted for using equity method]	common practice: IAS 1 55
ifrs-full	InvestmentsInSubsidiaries	Instant, debit	Investments in subsidiaries	The amount of investments in subsidiaries in an entity's separate financial statements. [Refer: Subsidiaries [member]]	disclosure: IAS 27 10
ifrs-full	InvestmentsInSubsidiariesJointVenturesAndAssociates	Instant, debit	Investments in subsidiaries, joint ventures and associates	The amount of investments in subsidiaries, joint ventures and associates in an entity's separate financial statements. [Refer: Associates [member];	disclosure: IAS 27 10

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries]	
ifrs-full	InvestmentsInSubsidiariesJointVenturesAndAssociatesAbstract		Investments in subsidiaries, joint ventures and associates [abstract]		
ifrs-full	InvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	X instant, debit	Investments other than investments accounted for using equity method	The amount of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	Common practice: IAS 1 55
ifrs-full	IssueCostsNotRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOfAssets	X duration, debit	Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The amount 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]]	Separately IFRS 3 B64 m
ifrs-full	IssuedCapital	X instant, credit	Issued capital	The nominal value of capital issued.	example: IAS 1 78 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	IssuedCapitalMember	member	Issued capital [member]	This member stands for a component of equity representing issued capital.	disclosure: IAS 1 106
ifrs-full	IssueOfConvertibleInstruments	X duration, credit	Issue 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	IssuesFairValueMeasurementAssets	X duration, debit	Issues, 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	IssuesFairValueMeasurementEntitysOwnEquityInstruments	X duration, credit	Issues, fair value measurement, entity's own equity instruments	The increase 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	IssuesFairValueMeasurementLiabilities	X duration, credit	Issues, fair value	The increase in fair value measurement	disclosure: IFRS 13 93 e iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measurement, liabilities	of liabilities resulting from issues of those liabilities. [Refer: At fair value [member]]	
esef_cor	ItemsAreFurtherDetailedInSection800100	DisclosureOfSubclassificationsOfAssetsLiabilitiesAndEquities	Items are further detailed in section [800100] Subclassifications of assets, liabilities and equities		
esef_cor	ItemsAreFurtherDetailedInSection800200	DisclosureOfAnalysisOfIncomeAndExpense	Items are further detailed in section [800200] Analysis of income and expense		
esef_cor	ItemsAreFurtherDetailedInSection800300	DisclosureOfStatementOfCashFlowsAdditionalDisclosures	Items are further detailed in section [800300] Statement of cash flows, additional disclosures		
esef_cor	ItemsAreFurtherDetailedInSection800400	DisclosureOfStatementOfChangesInEquityAdditionalDisclosures	Items are further detailed in section [800400] Statement of changes in equity, additional disclosures		
ifrs-full	ItemsForPresentationOfRegulatoryDeferralAccounts	[line items] for presentation of regulatory deferral accounts [abstract]			

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ItemsInCourseOfCollectionFromOtherBanks	Credit, debit	Items in course of collection from other banks	The amount of items that have been transmitted from other banks but not yet been received and processed by the entity.	common practice: IAS 1 55
ifrs-full	ItemsInCourseOfTransmissionToOtherBanks	Credit	Items in 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	ItemsOfContingentLiabilitiesAxis		Items 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	ItemsOfContingentLiabilitiesMember		Items of 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				liabilities [member]]	
ifrs-full	JointControlOrSignificantInfluenceMember	Entities with joint control or significant influence over entity [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	JointOperationsAxis	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the line items or concepts that complete the table.	
ifrs-full	JointOperationsMember	Member	Joint operations [member]	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 arrangement.	disclosure: IFRS 12 B4 c
ifrs-full	JointVenturesAxis	axis	Joint ventures [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 b, disclosure: IFRS 4 39M – Effective on first application of IFRS 9, disclosure: IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	JointVenturesMember	member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					– Expiry date 2021-01-01
ifrs-full	JointVenturesWhereEntityIsVenturerMember	Joint ventures where entity is venturer [member]	Joint ventures 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	KeyManagementPersonnelCompensation	Key management personnel compensation [abstract]	Key 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	KeyManagementPersonnelCompensationOtherLongtermBenefits	Key management personnel compensation, other long-term employee benefits [abstract]	Key management personnel compensation, other long-term employee benefits	The 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]]	disclosure: IAS 24 17 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	KeyManagementPersonnelCompensation,	XBRL instant, debit	KeyManagementPersonnelCompensationPostemployment	The amount of compensation to key management personnel in the form of post-employment benefits. [Refer: Key management personnel of entity or parent [member]]	disclosure: IAS 24 17 b
ifrs-full	KeyManagementPersonnelCompensation,	XBRL instant, debit	KeyManagementPersonnelCompensationShareBasedPayment	The amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]	disclosure: IAS 24 17 e
ifrs-full	KeyManagementPersonnelCompensation,	XBRL instant, debit	KeyManagementPersonnelCompensationShortTermEmployeeBenefits	The amount of compensation to key management personnel in the form of short-term employee benefits. [Refer: Key management personnel of entity or parent [member]]	disclosure: IAS 24 17 a
ifrs-full	KeyManagementPersonnelCompensation,	XBRL instant, debit	KeyManagementPersonnelCompensationTerminationBenefits	The amount of compensation to key	disclosure: IAS 24 17 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			termination benefits	management personnel in the form of termination benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagementPersonnelOfEntityOrParentMember	X instant, debit	Key management personnel of entity or parent [member]	This member 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	LandAndBuildings	X instant, debit	Land and buildings	The amount of property, plant and equipment representing	example: IAS 16 37 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]	
ifrs-full	LandAndBuildingsAbstract		Land and buildings [abstract]		
ifrs-full	LandAndBuildingsMember		Land and buildings [member]	This member stands for 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]	example: IAS 16 37 b
ifrs-full	LandMember	member	Land [member]	This member stands for a class 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LaterThanFifteenYearsAndNotLaterThanTwentyYearsMember	Later than 15 years and not later than 20 years [member]	This member stands for a time band of later than 15 years and not later than 20 years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFiveYearsAndNotLaterThanSevenYearsMember	Later than five years and not later than seven years [member]	This member stands for a time band of later than five years and not later than seven years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFiveYearsAndNotLaterThanTenYearsMember	Later than five years and not later than 10 years [member]	This member stands for a time band of later than five years and not later than 10 years.	common practice: IAS 1 112 c, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFiveYearsMember	Later than five years [member]	This member stands for a time band of later than five years.	disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B35 g, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFourMonthsMember	Later than four months [member]	This member stands for a time band of later than four months.	common practice: IAS 1 112 c
ifrs-full	LaterThanFourYearsAndNotLaterThanFiveYearsMember	Later than four years and not later than five years [member]	This member stands for a time band of later than four years and not later than five years.	common practice: IAS 1 112 c, disclosure: IFRS 16 97, disclosure: IFRS 16 94,

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanOneMonthAndNotLaterThanSixMonthsMember	LaterThanOneMonthAndNotLaterThanSixMonthsMember	later than one month and not later than six months [member]	This member 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	LaterThanOneMonthAndNotLaterThanThreeMonthsMember	LaterThanOneMonthAndNotLaterThanThreeMonthsMember	later than one month and not later than three months [member]	This member 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	LaterThanOneMonthAndNotLaterThanTwoMonthsMember	LaterThanOneMonthAndNotLaterThanTwoMonthsMember	later than one month and not later than two months [member]	This 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	LaterThanOneYearAndNotLaterThanFiveYearsMember	LaterThanOneYearAndNotLaterThanFiveYearsMember	later than one year and not later than five years [member]	This member 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	LaterThanOneYearAndNotLaterThanThreeYearsMember	LaterThanOneYearAndNotLaterThanThreeYearsMember	later than one year and not later than three years [member]	This member 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LaterThanOneYearAndNotLaterThanTwoYearsMember	LaterThanOneYearAndNotLaterThanTwoYearsMember	Later than one year and not later than two years [member]	This 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	LaterThanOneYearMember	LaterThanOneYearMember	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	LaterThanSevenYearsAndNotLaterThanTenYearsMember	LaterThanSevenYearsAndNotLaterThanTenYearsMember	Later than seven years and not later than 10 years [member]	This member 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	LaterThanSixMonthsAndNotLaterThanOneYearMember	LaterThanSixMonthsAndNotLaterThanOneYearMember	Later than six months and not later than one year [member]	This member 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LaterThanSixMonthsMember	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	LaterThanTenYearsAndNotLaterThanFifteenYearsMember	Later than 10 years and not later than 15 years [member]	This member 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	LaterThanTenYearsMember	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	LaterThanThreeMonthsAndNotLaterThanFourMonthsMember	Later than three months and not later than four months [member]	This member stands for a time band of later than three months and not later than four months.	common practice: IAS 1 112 c
ifrs-full	LaterThanThreeMonthsAndNotLaterThanOneYearMember	Later than three months and not later than one year [member]	This member stands for a time band of later than three months and not later than one year.	example: IFRS 7 B11 c
ifrs-full	LaterThanThreeMonthsAndNotLaterThanSixMonthsMember	Later than three months and not later than six months [member]	This member 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:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					IFRS 7 IG31A
ifrs-full	LaterThanThreeMonthsMember	LaterThanThreeMonthsMember	Later 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	LaterThanThreeYearsAndNotLaterThanFiveYears	LaterThanThreeYearsAndNotLaterThanFiveYearsMember	Later than three years and not later than five years [member]	This member 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	LaterThanThreeYearsAndNotLaterThanFourYears	LaterThanThreeYearsAndNotLaterThanFourYearsMember	Later than three years and not later than four years [member]	This member 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	LaterThanThreeYears	LaterThanThreeYearsMember	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	LaterThanTwentyYearsAndNotLaterThanTwentyFiveYears	LaterThanTwentyYearsAndNotLaterThanTwentyFiveYearsMember	Later than 20 years and not later than twenty-five years [member]	This member stands for a time band of later than 20 years and not later than twenty-five years.	example: IFRS 7 B11, example: IFRS 7 IG31A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LaterThanTwoMonthsAndNotLaterThanThreeMonthsMember	Maturities	Later than two months and not later than three months [member]	This member stands for a time band of later than two months and not later than three 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	LaterThanTwoYearsAndNotLaterThanFiveYearsMember	Maturities	Later than two years and not later than five years [member]	This member stands for a time band of later than two years and not later than five years.	common practice: IAS 1 112 c
ifrs-full	LaterThanTwoYearsAndNotLaterThanThreeYearsMember	Maturities	Later than two years and not later than three years [member]	This member 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	LeaseCommitmentsForShorttermLeasesForWhichRecognitionExemptionHasBeenUsed	Instant, credit	Lease commitments for short-term leases for which recognition exemption has been used	The amount 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	IFRS 16 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	
ifrs-full	LeaseholdImprovementsMember		Leasehold 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	LeaseLiabilities	X instant, credit	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	LeaseLiabilities	Abstract	Lease liabilities [abstract]		
ifrs-full	LeaseLiabilitiesMember		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	LeaseReceivablesMember		Lease receivables [member]	This member stands for receivables	disclosure: IFRS 7 35H b iii, disclosure:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				related to leases.	IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	LeasesAsLesseeRelatedPartyTransactions	Credit	Leases 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	LeasesAsLessorRelatedPartyTransactions	Credit	Leases 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	LegalFormOfEntityText	Text	Legal form of entity	Information about the legal structure under which the entity operates.	disclosure: IAS 1 138 a
ifrs-full	LegalProceedingsContingentLiabilityMember	Domain	Legal proceedings contingent liability [member]	This member stands for a contingent liability for legal proceedings. [Refer: Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	LegalProceedingsProvision	Instant, 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	LegalProceedingsProvisionAbstract	Abstract	Legal proceedings		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			provision [abstract]		
ifrs-full	LegalProceedingsProvisionMember	LegalProceedingsProvisionMember	Legal proceedings provision [member]	This member stands for a provision for legal proceedings. [Refer: Other provisions [member]]	example: IAS 37 Example 10 A court case, example: IAS 37 87
ifrs-full	LengthOfLifeOfLimitedLifeEntity	LengthOfLifeOfLimitedLifeEntity	Length of life of limited life entity	Information about the length of the entity's life if it is a limited life entity.	disclosure: IAS 1 138 d
ifrs-full	Level1OfFairValueHierarchyMember	Level1OfFairValueHierarchyMember	Level 1 of fair value hierarchy [member]	This member stands for a category of the fair value 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.	disclosure: IAS 19 142, disclosure: IFRS 13 93 b
ifrs-full	Level2And3OfFairValueHierarchyMember	Level2And3OfFairValueHierarchyMember	Level 2 and 3 of fair value hierarchy [member]	This member stands for combined Level 2 and Level 3 categories of the fair value hierarchy. [Refer: Level 2 of fair value hierarchy [member]; Level 3 of fair value	disclosure: IAS 19 142

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				hierarchy [member]]	
ifrs-full	Level2OfFairValueHierarchyMember	domain	Level 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	Level3OfFairValueHierarchyMember	domain	Level 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				would use when pricing the asset or liability.	
ifrs-full	LevelOfParticipationOfEntityComparedWithOtherParticipatingEntities	XXX instant	Level of participation of entity compared with other participating entities	The 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]]	disclosure: IAS 19 148 d v
ifrs-full	LevelOfPriceIndex	XXX instant	Level of price index	The value of the level of the general price index used to restate	disclosure: IAS 29 39 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.	
ifrs-full	LevelOfRoundingUsedInFinancialStatements	text	Level of rounding used in financial statements	Information about the level of rounding used in the presentation of amounts in the financial statements.	disclosure: IAS 1 51 e
ifrs-full	LevelsOfFairValueHierarchyAxis	axis	Levels of fair value hierarchy [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 19 142, disclosure: IFRS 13 93 b
ifrs-full	Liabilities	X instant, credit	Liabilities	The amount of 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.	disclosure: IAS 1 55, disclosure: IFRS 13 93 a, disclosure: IFRS 13 93 b, disclosure: IFRS 13 93 e, disclosure: IFRS 8 28 d, disclosure: IFRS 8 23

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LiabilitiesAbstract		Liabilities [abstract]		
ifrs-full	LiabilitiesArisingFromExplorationForAndEvaluationOfMineralResources	Instant, credit	Liabilities arising from exploration for and evaluation of mineral resources	The amount of liabilities 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	LiabilitiesArisingFromFinancingActivities	Instant, credit	Liabilities arising from financing activities	The amount of liabilities for which 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]	example: IAS 7 44D

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LiabilitiesArisingFromFinancingActivitiesAxis	Axis	Liabilities arising from financing 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.	example: IAS 7 44D
ifrs-full	LiabilitiesArisingFromFinancingActivitiesMember	Member	Liabilities arising from financing activities [member]	This 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	LiabilitiesArisingFromInsuranceContracts	Instant, credit	Liabilities 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					2021-01-01, example: IFRS 4 IG37 a – Expiry date 2021-01-01
ifrs-full	LiabilitiesDueToCentralBanks	Instant, credit	Liabilities due to central banks	The amount of liabilities due to central banks.	common practice: IAS 1 55
ifrs-full	LiabilitiesForIncurredClaimsMember	Duration	Liabilities 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	LiabilitiesForIncurredClaimsThatAriseFromContractsWithinScopeOfIFRS17	Instant, credit	Liabilities for incurred claims that arise from contracts within scope of IFRS 17	The amount of the liabilities for incurred claims that arise from contracts within the scope of IFRS 17. [Refer: Liabilities for incurred claims [member]]	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	LiabilitiesFromSharebasedPaymentTransactions	Instant, credit	Liabilities from share-based payment transactions	The amount of liabilities arising from share-based payment	disclosure: IFRS 2 51 b i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				transactions. 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; 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	LiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale	Instant, credit	Liabilities included in disposal groups classified as held for sale	The amount of liabilities included in disposal groups classified as held for sale. [Refer: Liabilities; Disposal groups classified as	disclosure: IAS 1 54 p, disclosure: IFRS 5 38

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				held for sale [member]]	
ifrs-full	LiabilitiesIncurred	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	LiabilitiesInSubsidiaryOrBusinessesAcquiredOrDisposed	Instant, credit	Liabilities in subsidiary or businesses acquired or disposed	The amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	2013 disclosure: IAS 7 40 d
ifrs-full	LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdPartyCreditEnhancementAxis	Domain	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	This part 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 98
ifrs-full	LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdPartyCreditEnhancementMember	Member	Liabilities measured at fair value and issued with inseparable	This member stands for liabilities measured at fair value and	disclosure: IFRS 13 98

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	LiabilitiesMember	member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LiabilitiesOrComponentsOfEquityRelatingToDiscretionaryParticipationFeatures	Instant, credit	LiabilitiesOrComponentsOfEquityRelatingToDiscretionaryParticipationFeatures	The amount of liabilities or components of equity relating to 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 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	example: IFRS 4 IG22 f – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	LiabilitiesOtherThanActuarialPresentValueOfPromisedRetirementBenefits	Instant, credit	Liabilities other than actuarial present value of promised retirement benefits	The amount of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]	IAS 26 35 a v
ifrs-full	LiabilitiesRecognisedInEntitysFinancialStatementsInRelationToStructuredEntities	Instant, credit	Liabilities recognised in entity's financial statements in relation to structured entities	The amount of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]	IFRS 12 29 a
ifrs-full	LiabilitiesThatArisenBecauseInsurerIssuesOrFulfilsObligationsArisingFromContractsWithinScopeOfIFRS4	Instant, credit	Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-	The amount of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of	IFRS 4 39C a – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			derivative investment contracts	IFRS 4 and non-derivative investment contracts.	
ifrs-full	LiabilitiesToWhichSignificantRestrictionsApply	Instant, credit	Liabilities to which significant restrictions apply	The amount in the consolidated financial statements of 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.	disclosure: IFRS 12 13 c
ifrs-full	LiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract	Instant, credit	Liabilities under insurance contracts and reinsurance contracts issued [abstract]		
ifrs-full	LiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear	Instant, credit	Liabilities with significant risk of material adjustments within next financial year	The amount of liabilities subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.	disclosure: IAS 1 125 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LiabilityAssetOfDefinedBenefitPlan	Instant, credit	Net defined benefit liability (asset)	The amount 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]]	disclosure: IAS 19 140 a
ifrs-full	LicenceFeeIncome	Duration, credit	Licence fee income	The amount of income arising from licence fees.	common practice: IAS 1 112 c
ifrs-full	LicencesAndFranchises	Instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LicencesAndFranchisesMember	member	Licences 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	LicencesMember	member	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	LifeInsuranceContractsMember	member	Life insurance contracts [member]	This member stands for life insurance contracts.	common practice: IFRS 4 Disclosure –

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Types of insurance contracts [member]]	Expiry date 2021-01-01
ifrs-full	LifetimeExpectedCreditLossesMember	lifetime expected credit losses [member]	Lifetime 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	LimitationsThatMayResultInInformationNotFullyReflectingFairValueOfAssetsAndLiabilitiesInvo	description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	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 interdependencies between risk variables.	disclosure: IFRS 7 41 b
ifrs-full	LineItemsIncludingAmortisationOfIntangibleAssetsOtherThanGoodwill	description of line item(s) in statement of comprehensive income in which amortisation	Description of line item(s) in statement of comprehensive income in which amortisation	description of the line item(s) of the statement of comprehensive income in which	disclosure: IAS 38 118 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of intangible assets is included	amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	
esef_cor	LineItemsNotDimensionallyQualified	Line items not dimensionally qualified			
ifrs-full	LineItemsOfRecognisedAssetsAndLiabilitiesRepresentingContinuingInvolvementInDerecognised	Line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets		The 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]	disclosure: IFRS 7 42E a
ifrs-full	LiquidityRiskMember	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 are settled by delivering cash or another financial asset. [Refer: Financial assets; Financial liabilities]	– Effective 2021-01-01, example: IFRS 7 32
ifrs-full	LivingAnimalsMember	Member	Living animals [member]	This member stands for living animals.	common practice: IAS 41 41
ifrs-full	LoanCommitmentsMember	Member	Loan commitments [member]	This member stands for firm commitments to provide credit under pre-specified terms and conditions.	disclosure: IFRS 7 B8E, disclosure: IFRS 7 35M
ifrs-full	LoansAcquiredInBusinessCombinationMember	InBusinessCombinationMember	Loans acquired in business combination [member]	This member stands for loans that are acquired in a business combination. [Refer: Business combinations [member]]	example: IFRS 3 B64 h
ifrs-full	LoansAndAdvancesToBanks	Instant, debit	Loans and advances to banks	The amount of loans and advances the entity has made to banks.	common practice: IAS 1 55
ifrs-full	LoansAndAdvancesToCustomers	Instant, debit	Loans and advances to customers	The amount of loans and advances the entity has made to customers.	common practice: IAS 1 55
ifrs-full	LoansAndReceivables	Instant, debit	Loans and receivables	The amount of non-derivative financial	disclosure: IFRS 7 8 c – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	LoansAndReceivablesCategoryMember	member	Loans and receivables, category [member]	This member stands for the loans and receivables category of financial assets. [Refer: Loans and receivables]	disclosure: IFRS 7 8 c – Expiry date 2021-01-01
ifrs-full	LoansPayableInBreachWhichPermittedLenderToDemandAcceleratedRepayment	X instant, credit	Loans payable in breach which permitted lender to demand accelerated repayment	The amount of loans payable in breach of the terms that permitted the lender to demand accelerated repayment.	disclosure: IFRS 7 19
ifrs-full	LoansPayableInDefault	X instant, credit	Loans payable in default	The amount of loans payable in default.	disclosure: IFRS 7 18 b
ifrs-full	LoansReceived	X instant, credit	Loans received	The amount of loans received.	common practice: IAS 1 112 c
ifrs-full	LoansToGovernment	X instant, debit	Loans to government	The amount of loans to government made by the entity.	common practice: IAS 1 55
ifrs-full	LoansToGovernmentMember	member	Loans to government [member]	This member stands for loans made to government.	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	LongtermBorrowings	Yes	instant, 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	LongtermBorrowingsMember	Yes		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	LongtermContractsWithCustomersMember	Yes		Long-term contracts [member]	This member stands for long-term contracts with customers.	example: IFRS 15 B89 e
ifrs-full	LongtermDeposits	Yes	instant, debit	Long-term deposits	The amount of long-term deposits held by the entity.	common practice: IAS 1 55
ifrs-full	LongtermLegalProceedingsProvision	Yes	instant, credit	Non-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	LongtermMiscellaneousOtherProvisions	Yes	instant, credit	Non-current miscellaneous other provisions	The amount of miscellaneous non-current other provisions. [Refer: Miscellaneous other provisions]	common practice: IAS 1 78 d
ifrs-full	LongtermOnerousContractsProvision	Yes	instant, credit	Non-current onerous contracts provision	The amount of non-current provision for onerous	example: IAS 37 66

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts. [Refer: Onerous contracts provision]	
ifrs-full	LongtermProvisionForDecommissioningRestorationAndRehabilitationCosts	Instant, credit	Non-current provision for decommissioning, restoration and rehabilitation costs	The amount of non-current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	example: IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	LongtermRestructuringProvision	Instant, credit	Non-current restructuring provision	The amount of non-current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	LongtermWarrantyProvision	Instant, credit	Non-current warranty provision	The amount of non-current provision for warranties. [Refer: Warranty provision]	example: IAS 37 Example 1 Warranties, example: IAS 37 87
ifrs-full	LossComponentMember	Member	Loss component [member]	This member stands for the loss component of the liability for remaining coverage. An entity shall establish (or increase) a loss component of the liability for remaining coverage for	disclosure: IFRS 17 100 b – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 loss component [member]]	
ifrs-full	LossesArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	X-duration, debit	Losses arising from derecognition of financial assets measured at amortised cost	The loss recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised	IFRS 7 20A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				cost. [Refer: Financial assets at amortised cost]	
ifrs-full	LossesIncurredInRelationToInterestsInStructuredEntities	XBRL duration, debit	Losses incurred in relation to interests in structured entities	The amount of losses incurred by the entity relating to its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	example: IFRS 12 B26 b
ifrs-full	LossesOnChangeInFairValueOfDerivatives	XBRL duration, debit	Losses on change in fair value of derivatives	The losses resulting from changes in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]	common practice: IAS 1 85
ifrs-full	LossesOnDisposalsOfInvestmentProperties	XBRL duration, debit	Losses on disposals of investment properties	The losses on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	LossesOnDisposalsOfInvestments	XBRL duration, debit	Losses on disposals of investments	The losses on the disposal of investments.	disclosure: IAS 1 98 d
ifrs-full	LossesOnDisposalsOfNoncurrentAssets	XBRL duration, debit	Losses on disposals of non-current assets	The losses on disposals of non-current assets. [Refer: Non-current assets]	common practice: IAS 1 112 c
ifrs-full	LossesOnDisposalsOfPropertyPlantAndEquipment	XBRL duration, debit	Losses on disposals of property, plant and equipment	The losses on the disposal of property, plant and equipment.	disclosure: IAS 1 98 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Property, plant and equipment]	
ifrs-full	LossesOnLitigationSettlements	X instant, debit	Losses on litigation settlements	The losses on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	LTELicencesMember	member	LTE licences [member]	This member stands for Long Term Evolution licenses. [Refer: Licences and franchises]	common 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	MachineryMember	member	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	MajorBusinessCombinationMember	member	Major business combination [member]	This member stands for major business combinations.	example: IAS 10 22 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Business combinations [member]]	
ifrs-full	MajorComponentsOfTaxExpenseIncome	Abstract	Major components of tax expense (income) [abstract]		
ifrs-full	MajorCustomersAxis	axis	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	MajorCustomersMember	member	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	MajorOrdinarySharesTransactionsMember	member	Major ordinary share transactions [member]	This member stands for major ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	MajorPurchasesOfAssetsMember	member	Major purchases of assets [member]	This member stands for major purchases of assets.	example: IAS 10 22 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ManagementConclusionOnFairPresentationAsConsequenceOfDeparture	textblock	Management conclusion on fair presentation as consequence of departure	The 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.	Disclosure: IAS 1 20 a
ifrs-full	MandatoryReserveDepositsAtCentralBanks	monetary	Mandatory 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	MarketApproachMember	Member	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	MarketComparableCompaniesMember	Member	Market comparable	This member stands for	example: IFRS 13

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	MarketComparableBlocesMember	ableBlocesMember	Market 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	MarketRiskMember	member	Market risk [member]	This member stands for the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. [Refer: Currency risk [member]; Interest rate risk [member]; Other price risk [member]; 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, example: IFRS 7 32
ifrs-full	MarketsOfCustomersAxis	axis	Markets 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	MarketsOfCustomersMember	member	Markets of customers [member]	This member stands for all markets of customers. It also represents	example: IFRS 15 B89 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the standard value for the "Markets of customers" axis if no other member is used.	
ifrs-full	MastheadsAndPublishingTitles	AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill	Mastheads and publishing titles	The amount of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 b
ifrs-full	MastheadsAndPublishingTitles	AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwillMember	Mastheads and publishing titles [member]	This member stands for a class of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 b
ifrs-full	MaterialIncomeAndExpenseAbstract		Material income and expense [abstract]		
ifrs-full	MaterialReconcilingItemsMember		Material reconciling items [member]	This member stands for material adjustments	disclosure: IFRS 8 28

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				used to reconcile items in the entity's financial statements.	
ifrs-full	MatrixPricingMember	member	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, 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	MatureBiologicalAssetsMember	member	Mature biological assets [member]	This member stands for mature biological assets.	example: IAS 41 43

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]	
ifrs-full	MaturityAnalysisForDerivativeFinancialLiabilities	textBlockItemType	Disclosure of maturity analysis for derivative financial liabilities [text block]	The 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
ifrs-full	MaturityAnalysisForNonderivativeFinancialLiabilities	textBlockItemType	Disclosure of maturity analysis for non-	The disclosure of a maturity analysis	disclosure: IFRS 7 39 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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, example: IFRS 7 B11, disclosure: IFRS 7 42E e, disclosure: IFRS 7 23B a
ifrs-full	MaximumExposureToCreditRisk	XBRL Instant	Maximum 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	MaximumExposureToCreditRiskExcludingFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9Are	XBRL instant	Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	The amount 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]	disclosure: IFRS 7 36 a
ifrs-full	MaximumExposureToCreditRiskOfFinancialAssets	XBRL instant	Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	The maximum exposure to the credit risk of financial assets designated as measured at fair value through profit or loss. [Refer: Credit risk [member]; Maximum exposure to credit risk]	disclosure: IFRS 7 9 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	MaximumExposureToCreditRiskOfLoansOrReceivables	XBRL Instant	Maximum exposure to credit risk of loans or receivables	The maximum exposure to the credit risk of loans or receivables. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk]	disclosure: IFRS 7 9 a – Expiry date 2021-01-01
ifrs-full	MaximumExposureToCreditRiskThatArisesFromContractsWithinScopeOfIFRS17	XBRL Instant	Maximum exposure to credit risk that arises from contracts within scope of IFRS 17	The amount that best represents the maximum exposure at the end of the reporting period to credit risk that arises from contracts within the scope of IFRS 17. [Refer: Credit risk [member]]	disclosure: IFRS 17 131 a – Effective 2021-01-01
ifrs-full	MaximumExposureToLossFromContinuingInvolvement	XBRL Instant	Maximum exposure to loss from continuing involvement	The amount that best represents the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets.	disclosure: IFRS 7 42E c
ifrs-full	MaximumExposureToLossFromInterestsInStructuredEntities	XBRL Instant	Maximum exposure to loss from interests in structured entities	The amount that best represents the entity's maximum exposure to	disclosure: IFRS 12 29 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	MaximumLimitOfLossesOfStructuredEntitiesWhichEntityIsRequiredToAbsorbBeforeOtherParties	Maximum limit of losses of structured entities which entity is required to absorb before other parties	Maximum limit of losses of structured entities which entity is required to absorb before other parties	The maximum limit of losses of structured entities that the entity is required to absorb before other parties. [Refer: Unconsolidated structured entities [member]]	IFRS 12 B26 d
ifrs-full	MeasurementAxis	axis	Measurement [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 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a
ifrs-full	MeasurementBasesForPropertyPlantAndEquipment	Measurement bases, property, plant and equipment	Measurement bases, property, plant and equipment	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Property, plant and equipment]	
ifrs-full	MeasurementPeriodAdjustmentRecognisedForParticularAssetsLiabilitiesNoncontrollingInterests	X duration	Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	The 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]]	IFRS 3 B67 a iii
ifrs-full	MediaProductionExpense	X duration, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				inventory representing the amount of goods acquired for resale. [Refer: Inventories]	practice: IAS 2 37
ifrs-full	MergerReserve	X instant, credit	Merger reserve	A component of equity that may result in relation to a business combination outside the scope of IFRS 3.	common practice: IAS 1 55
ifrs-full	MergerReserveMember	Member	Merger reserve [member]	This member stands for a component of equity that may result in relation to a business combination outside the scope of IFRS 3.	common practice: IAS 1 108
ifrs-full	MethodOfAssessmentOfExpectedCreditLossesAxis	axis	Method of assessment of expected credit losses [axis]	This 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 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	MethodOfAssessmentOfExpectedCreditLossesMember	member	Method of assessment of expected credit losses [member]	This member stands for all methods of assessment of expected credit losses. Expected credit losses are the weighted average of	example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	MethodOfDeterminingFairValueOfInstruments [axis]	textBlockItemType	Description of method of measuring fair value of instruments or interests	The 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	MethodsAndAssumptionsUsedInPreparingSensitivityAnalysis [axis]	textBlockItemType	Description of methods and assumptions used in preparing sensitivity analysis	The 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	MethodsOfGenerationAxis	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	MethodsOfGenerationMember	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	MethodsOfTranslationUsedToDetermineSupplementaryInformation	Description of methods of translation used to determine supplementary information	The description of the method of translation used to determine the entity’s supplementary information when the entity displays the information in a currency that is different from either its functional currency or its presentation currency.	disclosure: IAS 21 57 c
ifrs-full	MethodsToDetermineAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInCreditRisk	Description of methods to determine	The description of the methods	disclosure: IFRS 7 11 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	MethodsUsedInPreparingSensitivityAnalysisReflectingInterdependenciesBetweenRiskVariables	DescriptionOfMethodParametersAndAssumptionsUsedInPreparingSensitivityAnalysisReflectingInterdependenciesBetweenRiskVariables	description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	description of method, parameters and assumptions used in preparing a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and is used to manage financial risks.	disclosure: IFRS 7 41 a
ifrs-full	MethodsUsedToMeasureContractsWithinScopeOfIFRS17Axis	MethodsUsedToMeasureContractsWithinScopeOfIFRS17	methods used to measure contracts within scope	[IFRS] Axis of a table defines the relationship	disclosure: IFRS 17 117 a – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	MethodsUsedToMeasureContractsWithinScopeOfIfrs17Member	MethodsUsedToMeasureContractsWithinScopeOfIfrs17Member	Methods used to measure contracts within scope of IFRS 17 [member]	This member stands for 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" axis if no other member is used.	disclosure: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	MethodsUsedToMeasureRisk	MethodsUsedToMeasureRisk	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	MethodUsedToAccountForInvestmentsInAssociate	MethodUsedToAccountForInvestmentsInAssociate	Methods used to account for investments in associates	The description of the method used to account for investments in associates. [Refer:	disclosure: IAS 27 16 c, disclosure: IAS 27 17 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Associates [member]]	
ifrs-full	MethodUsedToAccountForInvestmentsInJointVentures	text	Method used to account for investments in joint ventures	The 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	MethodUsedToAccountForInvestmentsInSubsidiaries	text	Method used to account for investments in subsidiaries	The 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	MethodUsedToDetermineSettlementAmountForPreexistingRelationshipForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	text	Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The 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]]	disclosure: IFRS 3 B64 l iv
ifrs-full	MiningAssets	X instant, debit	Mining assets	The amount of assets related to	common practice: IAS 16 37

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				mining activities of the entity.	
ifrs-full	MiningAssetsMember	domain-member	Mining assets [member]	This member stands for mining assets. [Refer: Mining assets]	common practice: IAS 16 37
ifrs-full	MiningPropertyMember	domain-member	Mining property [member]	This member stands for property related to mining activities.	common practice: IAS 16 37
ifrs-full	MiningRightsMember	domain-member	Mining rights [member]	This member stands for rights related to mining activities.	common practice: IAS 38 119
ifrs-full	MiscellaneousAssetsAbstract	abstract	Miscellaneous assets [abstract]		
ifrs-full	MiscellaneousComponentsOfEquityAbstract	abstract	Miscellaneous components of equity [abstract]		
ifrs-full	MiscellaneousCurrentAssetsAbstract	abstract	Miscellaneous current assets [abstract]		
ifrs-full	MiscellaneousCurrentLiabilitiesAbstract	abstract	Miscellaneous current liabilities [abstract]		
ifrs-full	MiscellaneousEquityAbstract	abstract	Miscellaneous equity [abstract]		
ifrs-full	MiscellaneousLiabilitiesAbstract	abstract	Miscellaneous liabilities [abstract]		
ifrs-full	MiscellaneousNoncurrentAssetsAbstract	abstract	Miscellaneous non-current assets [abstract]		
ifrs-full	MiscellaneousNoncurrentLiabilitiesAbstract	abstract	Miscellaneous non-current		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			liabilities [abstract]		
ifrs-full	MiscellaneousOtherComprehensiveIncomeAbstract		Miscellaneous other comprehensive income [abstract]		
ifrs-full	MiscellaneousOtherOperatingExpense	Duration, debit	Miscellaneous other operating expense	The amount of miscellaneous other operating expenses. [Refer: Other operating income (expense)]	common practice: IAS 1 112 c
ifrs-full	MiscellaneousOtherOperatingIncome	Duration, credit	Miscellaneous other operating income	The amount of miscellaneous other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 112 c
ifrs-full	MiscellaneousOtherProvisions	Instant, credit	Miscellaneous other provisions	The amount of miscellaneous other provisions. [Refer: Other provisions]	common practice: IAS 1 78 d
ifrs-full	MiscellaneousOtherProvisionsAbstract		Miscellaneous other provisions [abstract]		
ifrs-full	MiscellaneousOtherProvisionsMember		Miscellaneous other provisions [member]	This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]	disclosure: IAS 37 84
ifrs-full	MiscellaneousOtherReservesMember		Miscellaneous other reserves [member]	This member stands for a component	common practice: IAS 1 108

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]]	
ifrs-full	MiscellaneousTimeBandsAbstract		Miscellaneous time bands [abstract]		
ifrs-full	ModelUsedToMeasureInvestmentProperty	Explanation	Explanation of whether entity applied fair value model or cost model to measure investment property	The explanation of whether the entity applied the fair value model or the cost model to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property]	disclosure: IAS 40 75 a
ifrs-full	MortgagesMember	member	Mortgages [member]	This member stands for a class of financial assets that represents loans to finance the purchase of assets where the asset acts as collateral to secure the loan.	example: IFRS 7 IG40B, example: IFRS 7 6, example: IFRS 7 IG20B
ifrs-full	MotorVehicles	X instant, debit	Motor vehicles	The amount of property,	example: IAS 16 37 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	MotorVehiclesMember	Member	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	MultiemployerDefinedBenefitPlansMember	Member	Multi-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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				levels are determined without regard to the identity of the entity that employs the employees. [Refer: Defined benefit plans [member]]	
ifrs-full	MultiperiodExcessEarningsMethodMember	xbrli:stringItemType	Multi-period excess earnings method [member]	This member stands for a specific valuation technique 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]]	example: IFRS 13 B11 c
ifrs-full	NameOfAcquiree	xbrli:stringItemType	Name of acquiree	The name 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	NameOfAssociate	xbrli:stringItemType	Name of associate	The name of an associate.	disclosure: IAS 27 17 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Associates [member]]	i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 21 a i
ifrs-full	NameOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse	text	Name of entity whose consolidated financial statements have been produced for public use	The name 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]]	disclosure: IAS 27 16 a
ifrs-full	NameOfGovernmentAndNatureOfRelationshipWithGovernment	text	Name of government and nature of relationship with government	The name of the government and the nature of its relationship with the reporting entity (ie control, joint control or significant influence). [Refer: Government [member]]	disclosure: IAS 24 26 a
ifrs-full	NameOfJointOperation	text	Name of joint operation	The name of a joint operation. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a i
ifrs-full	NameOfJointVenture	text	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:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				ventures [member]]	IFRS 12 21 a i
ifrs-full	NameOfMostSeniorParentEntityProducingPublicly	textAvailableFinancialStatements	Name of most senior parent entity producing publicly available financial statements	The name of the most senior parent entity producing publicly available financial statements.	disclosure: IAS 24 13
ifrs-full	NameOfParentEntity	textAvailableFinancialStatements	Name of parent entity	The name of the entity's parent. [Refer: Parent [member]]	disclosure: IAS 1 138 c, disclosure: IAS 24 13
ifrs-full	NameOfReportingEntityOrOtherMeansOfIdentification	textAvailableFinancialStatements	Name of reporting entity or other means of identification	The name of the reporting entity or other means of identification.	disclosure: IAS 1 51 a
ifrs-full	NameOfSubsidiary	textAvailableFinancialStatements	Name of subsidiary	The name of a subsidiary. [Refer: Subsidiaries [member]]	disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 12 a, disclosure: IFRS 12 19B a
ifrs-full	NameOfUltimateParentOfGroup	textAvailableFinancialStatements	Name of ultimate parent of group	The name of the ultimate controlling party of the group.	disclosure: IAS 1 138 c, disclosure: IAS 24 13
ifrs-full	NamesOfEmployersAndEmployeeGroupsCovered	textAvailableFinancialStatements	Name of employers and employee groups covered	The names of employers and employee groups covered in retirement benefit plans.	disclosure: IAS 26 36 a
ifrs-full	NatureOfFinancialAssetsTransferredDuringPeriodThatAreNotDerecognised	textAvailableFinancialStatements	Description of nature of transferred financial assets that are not derecognised	The description of the nature of transferred financial assets that are not derecognised	disclosure: IFRS 7 42D a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in their entirety	in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	
ifrs-full	NatureOfRisksAndRewardsOfOwnershipToWhichTheEntityRemainsExposed	Description of nature of risks and rewards of ownership to which entity is exposed	Description of nature of risks and rewards of ownership to which entity is exposed	This 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]	IFRS 7 42D b
ifrs-full	NetAmountArisingFromInsuranceContracts	NetAmountArisingFromInsuranceContractsMember	Net amount arising from insurance contracts [member]	This member 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts [member]]	
ifrs-full	NetAmountsForPayingFloatingReceivingFixedInterestRateSwapsForWhichNetCashFlowsAreExchanged	X instant, credit	Net fixed-interest amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	Total 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]]	IFRS 7 B11D c
ifrs-full	NetAssetsLiabilities	X instant, debit	Assets (liabilities)	The amount of assets less the amount of liabilities.	common practice: IAS 1 112 c, example: IFRS 1 IG63
ifrs-full	NetAssetsLiabilitiesAbstract		Net assets (liabilities) [abstract]		
ifrs-full	NetAssetValueMember	Member	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	NetCurrentAssetsLiabilitiesAbstract		Net current 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	NetDeferredTaxAssets	X instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	NetDeferredTaxAssetsAndLiabilitiesAbstract		Net deferred tax assets and liabilities [abstract]		
ifrs-full	NetDeferredTaxLiabilities	Liabilities, credit	Net deferred tax liabilities	The amount 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 liabilities]	common practice: IAS 12 81 g i
ifrs-full	NetDefinedBenefitLiabilityAssetAxis		Net defined benefit liability (asset) [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 19 140 a
ifrs-full	NetDefinedBenefitLiabilityAssetMember		Net defined benefit	This member stands for the	disclosure: IAS 19 140 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	NetEarnedPremium	Duration, 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	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements	Duration, debit	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	The amount 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	IFRS 7 13C e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				master netting arrangement or similar agreement presented in the statement of financial position.	
ifrs-full	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreem		Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
ifrs-full	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreem	Yes Instant, debit	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	The amount of financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial assets]	IFRS 7 13C c
ifrs-full	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreem		Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgre	Yes Instant, credit	Net financial liabilities subject to	The amount remaining after	IFRS 7 13C e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgre		Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgre	Liquidity risk, credit	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	The net amount of financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in	IFRS 7 13C c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the statement of financial position. [Refer: Financial liabilities]	
ifrs-full	NetFinancialLiabilitiesSubjectToOffsetting	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]			EnforceableMasterNettingArrangementsOrSimilarAgre
ifrs-full	NetForeignExchangeGain	Net foreign exchange gain, credit	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	NetForeignExchangeLoss	Net foreign exchange loss, 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	NetInvestmentInFinanceLease	Net investment in finance lease, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	NetLiabilitiesOrAssetsForRemainingCoverageExcludingLossComponentMember	Net liabilities or assets for remaining coverage excluding loss component [member]	Net liabilities or assets for remaining coverage excluding loss component [member]	This member stands for the net liabilities or assets for the remaining coverage component, excluding any loss component. A liability	IFRS 17 100 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]]	
ifrs-full	NetMovementInDeferredTaxArisingFromRegulatoryDeferralAccountBalancesRelatedToProfitOrL	Deferred tax expense (income), credit	Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	The amount of the net movement in deferred tax arising from regulatory deferral account balances related to profit or loss. [Refer: Deferred tax asset associated with regulatory deferral account balances; Deferred tax liability associated with regulatory	disclosure: IFRS 14 24, disclosure: IFRS 14 B12 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				deferral account balances; Profit (loss)]	
ifrs-full	NetMovementInOtherRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss	Other regulatory credit	Net movement in other regulatory deferral account balances related to profit or loss	The amount 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]	common practice: IFRS 14 IE5, common practice: IFRS 14 25
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToOtherComprehensiveIncomeAbstract		Net movement in regulatory deferral account balances related to other comprehensive income [abstract]		
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss	Regulatory credit	Net movement in regulatory deferral account balances related to profit or loss	The amount of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral	disclosure: IFRS 14 23, disclosure: IFRS 14 35

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				account balances [member]; Profit (loss)]	
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAbstract		Net movement in regulatory deferral account balances related to profit or loss [abstract]		
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInR	Regulatory credit	Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	The aggregate 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]	Disclosure: IFRS 14 24, disclosure: IFRS 14 B12 a
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInR		Net movement in regulatory deferral account balances related to		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			profit or loss and net movement in related deferred tax [abstract]		
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAttributableToNoncon	Regulatory credit	Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	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]	Profit or loss IFRS 14 B25
ifrs-full	NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossDirectlyAssociatedWi	Regulatory credit	Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	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	Profit or loss IFRS 14 25

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				related to profit or loss; Discontinued operations [member]]	
ifrs-full	NetworkInfrastructureMember	member	Network infrastructure [member]	This member stands for a class of property, plant and equipment representing network infrastructure. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	NewIFRSsAxis	axis	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	NewIFRSsMember	member	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	NewLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	credit	New liabilities, contingent	The amount recognised for new	common practice: IFRS 3 B67 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			liabilities recognised in business combination	contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination]	
ifrs-full	NewProvisionsOtherProvisions	XbrlDuration, credit	New provisions, other provisions	The amount recognised for new other provisions. [Refer: Other provisions]	common practice: IAS 37 84 b
ifrs-full	NineYearsBeforeReportingYearMember	reportingYearMember	Nine years before reporting year [member]	This member stands for a year that ended nine years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	NominalAmountOfHedgingInstrument	XXXHedgingI	Nominal amount of hedging instrument	The nominal amount of a hedging instrument. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 23B a, disclosure: IFRS 7 24A d
ifrs-full	NominalAmountOfHedgingInstrumentsInHedgingRelationshipsToWhich	NominalInHedgingRelationshipsToWhich	Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform are applied	The nominal amount of the hedging instruments in hedging relationships to which the entity is applying the exceptions in the scope of the amendments for interest rate benchmark reform. [Refer:	AmendmentsForInterestR IFRS 7.24H e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Nominal amount of hedging instrument]	
ifrs-full	NominalOrPrincipalAmountOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValue	XbrlAmountItemType	Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	The nominal or principal amount of a financial instrument 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]]	disclosure: IFRS 7 24G c
ifrs-full	NonadjustingEventsAfterReportingPeriodAxis	xbrldt:dimensionItem	Non-adjusting events after reporting period [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 10 21
ifrs-full	NonadjustingEventsAfterReportingPeriodMember	xbrldt:domainItem	Non-adjusting events after reporting period [member]	This member stands for events that occur between the end of the	disclosure: IAS 10 21

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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.	
ifrs-full	NoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssue	Instant, debit	Non-cash assets declared for distribution to owners before financial statements authorised for issue	The amount of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue.	IFRIC 17 17 b
ifrs-full	NoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssueA	Instant, debit	Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	The fair value of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting	IFRIC 17 17 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	NoncashAssetsPledgedAsCollateralWhichTransfereeHasRightByContractOrCustomToSellOrR	Instant, debit	Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	The amount 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	NoncontrollingInterestInAcquireeRecognisedAtAcquisitionDate	Instant, credit	Non-controlling interest in acquiree recognised at acquisition date	The amount 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	disclosure: IFRS 3 B64 o i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				acquisition date. [Refer: Business combinations [member]]	
ifrs-full	NoncontrollingInterests	Instant, 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	NoncontrollingInterestsMember		Non-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	NoncurrentAccruedIncome	Instant, debit	Non-current accrued income	The amount of non-current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	NoncurrentAdvancesReceived	Instant, 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	NoncurrentAssets	Instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Current assets]	
ifrs-full	NoncurrentAssetsAbstract		Non-current assets [abstract]		
ifrs-full	NoncurrentAssetsHeldForSaleMember		Non-current 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	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForDistributionToOwners	Instant, debit	Non-current assets or disposal groups classified as held for distribution to owners	Non-current assets or disposal groups classified as held for distribution to owners. [Refer: Non-current assets]	disclosure: IFRS 5 38, disclosure: IFRS 5 5A
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale	Instant, debit	Non-current assets or disposal groups classified as held for sale	Non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as	disclosure: IFRS 5 38

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				held for sale [member]]	
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleMember	Non-current assets or disposal groups classified as held for sale [member]	Non-current assets or disposal groups classified as held for sale [member]	This 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]]	Common practice: IAS 36 127
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	X-Orbit, debit	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	The amount 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	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners		Non-current assets or disposal groups classified as held for sale or as held for distribution		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			to owners [abstract]		
ifrs-full	NoncurrentAssetsOtherThanFinancialInstrumentsDeferredTaxAssetsPostemploymentBenefitAsset	Yes	Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	The amount 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]]	IFRS 8 33 b
ifrs-full	NoncurrentAssetsRecognisedAsOfAcquisitionDate	Yes	Non-current assets recognised as of acquisition date	The amount recognised as of the acquisition date for non-current assets acquired in a business combination. [Refer: Business combinations [member]]	common practice: IFRS 3 B64 i
ifrs-full	NoncurrentBiologicalAssets	Yes	Non-current biological assets	The amount of non-current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f
ifrs-full	NoncurrentBiologicalAssetsMember	No	Non-current biological	This member stands for non-current	common practice: IAS 41 50

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets [member]	biological assets. [Refer: Biological assets]	
ifrs-full	NoncurrentContractAssets	Instant, debit	Non-current contract assets	The amount of non-current contract assets. [Refer: Contract assets]	disclosure: IFRS 15 105
ifrs-full	NoncurrentContractLiabilities	Instant, credit	Non-current contract liabilities	The amount of non-current contract liabilities. [Refer: Contract liabilities]	disclosure: IFRS 15 105
ifrs-full	NoncurrentDebtInstrumentsIssued	Instant, credit	Non-current debt instruments issued	The amount of non-current debt instruments issued. [Refer: Debt instruments issued]	common practice: IAS 1 55
ifrs-full	NoncurrentDepositsFromCustomers	Instant, credit	Non-current deposits from customers	The amount of non-current deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 55
ifrs-full	NoncurrentDerivativeFinancialAssets	Instant, debit	Non-current derivative financial assets	The amount of non-current derivative financial assets. [Refer: Derivative financial assets]	common practice: IAS 1 55
ifrs-full	NoncurrentDerivativeFinancialLiabilities	Instant, credit	Non-current derivative financial liabilities	The amount of non-current derivative financial liabilities.	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Derivative financial liabilities]	
ifrs-full	NoncurrentDividendsPayable	Xbrl instant, credit	Non-current dividend payables	The amount of non-current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	NoncurrentExciseTaxPayables	Xbrl instant, 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	NoncurrentFinanceLeaseReceivables	Xbrl instant, debit	Non-current finance lease receivables	The amount of non-current finance lease receivables. [Refer: Finance lease receivables]	common practice: IAS 1 55
ifrs-full	NoncurrentFinancialAssets	Xbrl instant, debit	Non-current financial assets	The amount of non-current financial assets. [Refer: Financial assets]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFinancialAssetsAtAmortisedCost	Xbrl instant, debit	Non-current 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	NoncurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome	Xbrl instant, debit	Non-current financial assets at fair value	The amount of non-current financial	disclosure: IFRS 7 8 h

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			through other comprehensive income	assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThrough		Non-current financial assets at fair value through other comprehensive income [abstract]	OtherComprehensiveIncomeAbstract	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThrough	Credit, debit	Non-current financial assets at fair value through profit or loss	Profit or loss of non-current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	disclosure: IFRS 7 8 a
ifrs-full	NoncurrentFinancialAssetsAtFairValueThrough		Non-current financial assets at fair value through profit or loss [abstract]	ProfitOrLossAbstract	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThrough	Credit, debit	Non-current financial assets at fair value through profit or loss, classified as held for trading	Profit or loss of non-current financial assets that are measured at fair value through profit or loss and that are classified	ClassifiedAsHeldForTrading practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	XcinsAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	The amount 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]	IFRS 7 8 a
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue	XcinsAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue	Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	The amount 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	IFRS 7 8 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				measured at fair value]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForReacquisitionOfOwnEquityInstruments	Instant, debit	Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	The amount of non-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]	disclosure IFRS 7 8 a – Effective 2021-01-01
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForRepurchaseOfOwnFinancialLiabilities	Instant, debit	Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	The amount 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	disclosure IFRS 7 8 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	NoncurrentFinancialAssetsAvailableforsale	Xbrli:monetaryItemType, debit	Non-current 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	NoncurrentFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	Xbrli:monetaryItemType, debit	Non-current financial assets measured at fair value through other comprehensive income	The amount of non-current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]	disclosure: IFRS 7 8 h
ifrs-full	NoncurrentFinancialLiabilities	Xbrli:monetaryItemType, credit	Non-current financial liabilities	The amount of non-current financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFinancialLiabilitiesAtAmortisedCost	Xbrli:monetaryItemType, credit	Non-current financial liabilities at amortised cost	The amount of non-current financial liabilities	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f –

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				measured at amortised cost. [Refer: Financial liabilities at amortised cost]	Expiry date 2021-01-01
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLoss	Instant, credit	Non-current financial liabilities at fair value through profit or loss	The amount of non-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	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract		Non-current financial liabilities at fair value through profit or loss [abstract]		
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Instant, credit	Non-current financial liabilities at fair value through profit or loss, classified as held for trading	The amount of non-current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Non-current financial liabilities at fair value through profit or loss]	disclosure: IFRS 7 8 e
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitio	Instant, credit	Non-current financial liabilities at	The amount of non-current	disclosure: IFRS 7 8 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	NoncurrentGovernmentGrants	Instant 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	NoncurrentHeldToMaturityInvestments	Instant debit	Non-current 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	NoncurrentInterestPayable	Instant credit	Non-current interest payable	The amount of non-current	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				interest payable. [Refer: Interest payable]	
ifrs-full	NoncurrentInterestReceivable	Instant, debit	Non-current interest receivable	The amount of non-current interest receivable. [Refer: Interest receivable]	common practice: IAS 1 112 c
ifrs-full	NoncurrentInventories	Instant, debit	Non-current inventories	The amount of non-current inventories. [Refer: Inventories]	disclosure: IAS 1 54 g
ifrs-full	NoncurrentInventoriesArisingFromExtractiveActivitiesAbstract		Non-current inventories arising from extractive activities [abstract]		
ifrs-full	NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome	Instant, debit	Non-current investments in equity instruments designated at fair value through other comprehensive income	The amount of non-current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]	disclosure: IFRS 7 8 h
ifrs-full	NoncurrentInvestmentsOtherThanNoncurrentInvestmentsAccountedForUsingEquityMethod	Instant, debit	Non-current investments other than	The amount of non-current	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	NoncurrentLeaseLiabilities	Instant, credit	Non-current lease liabilities	The amount of non-current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	NoncurrentLeasePrepayments	Instant, debit	Non-current lease prepayments	The amount of non-current prepayments for leases. [Refer: Non-current prepayments]	common practice: IAS 1 55
ifrs-full	NoncurrentLiabilities	Instant, 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	NoncurrentLiabilitiesAbstract		Non-current liabilities [abstract]		
ifrs-full	NoncurrentLiabilitiesRecognisedAsOfAcquisitionDate	Instant, credit	Non-current liabilities recognised as	The amount recognised as of the acquisition	common practice: IFRS 3 B64 i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of acquisition date	date for non-current liabilities assumed in a business combination. [Refer: Business combinations [member]]	
ifrs-full	NoncurrentLoansAndReceivables	Instant, debit	Non-current loans and receivables	The amount of non-current loans and receivables. [Refer: Loans and receivables]	disclosure: IFRS 7 8 c – Expiry date 2021-01-01
ifrs-full	NoncurrentNonCashAssetsPledgedAsCollateralForWhichTransfereeHasRightByContractOrCustom	Instant, debit	Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	The amount of non-current 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.	disclosure: IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	NoncurrentOreStockpiles	Instant, debit	Non-current ore stockpiles	A classification of non-current inventory representing the amount of ore stockpiles. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	NoncurrentPayables	Instant, credit	Trade and other non-current payables	The amount of non-current trade payables	disclosure: IAS 1 54 k

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				and non-current other payables. [Refer: Other non-current payables; Non-current trade payables]	
ifrs-full	NoncurrentPayablesAbstract		Trade and other non-current payables [abstract]		
ifrs-full	NoncurrentPayablesForPurchaseOfEnergy	Instant, Credit	Non-current 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	NoncurrentPayablesForPurchaseOfNoncurrentAssets	Instant, Credit	Non-current payables for purchase of non-current assets	The amount 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	NoncurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	Instant, Credit	Non-current payables on social security and taxes other than income tax	The amount of non-current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other	common practice: IAS 1 78

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				than income tax]	
ifrs-full	NoncurrentPayablesToRelatedParties	XbrliInstant, credit	Non-current 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	NoncurrentPayablesToTradeSuppliers	XbrliInstant, credit	Non-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	NoncurrentPortionOfNoncurrentBondsIssued	XbrliInstant, credit	Non-current 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	NoncurrentPortionOfNoncurrentBorrowingsByTypeAbstract		Non-current portion of non-current borrowings, by type [abstract]		
ifrs-full	NoncurrentPortionOfNoncurrentCommercialPapersIssued	XbrliInstant, credit	Non-current portion of non-current commercial papers issued	The non-current portion of non-current commercial paper issued. [Refer: Commercial papers issued]	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	NoncurrentPortionOfNoncurrentLoansReceived	XBRL Instant, credit	Non-current portion of non-current loans received	The non-current portion of non-current loans received. [Refer: Loans received]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfNoncurrentNotesAndDebenturesIssued	XBRL Instant, credit	Non-current portion of non-current notes and debentures issued	The non-current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfNoncurrentSecuredBankLoansReceived	XBRL Instant, credit	Non-current portion of non-current secured bank loans received	The non-current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfNoncurrentUnsecuredBankLoansReceived	XBRL Instant, credit	Non-current portion of non-current unsecured bank loans received	The non-current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfOtherNoncurrentBorrowings	XBRL Instant, credit	Non-current portion of other non-current borrowings	The non-current portion of non-current other borrowings. [Refer: Other borrowings]	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	NoncurrentPrepaymentsInstant, debit		Non-current prepayments	The amount of non-current prepayments. [Refer: Prepayments]	example: IAS 1 78 b
ifrs-full	NoncurrentPrepaymentsAndNoncurrentAccruedIncome	Instant, debit	Non-current prepayments and non-current accrued income	The amount of non-current prepayments and non-current accrued income. [Refer: Prepayments; Accrued income]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPrepaymentsAndNoncurrentAccruedIncomeAbstract		Non-current prepayments and non-current accrued income [abstract]		
ifrs-full	NoncurrentProgrammingAssets	Instant, debit	Non-current programming assets	The amount of non-current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	NoncurrentProvisions	Instant, credit	Non-current provisions	The amount of non-current provisions. [Refer: Provisions]	disclosure: IAS 1 54 l
ifrs-full	NoncurrentProvisionsAbstract		Non-current provisions [abstract]		
ifrs-full	NoncurrentProvisionsForEmployeeBenefits	Instant, credit	Non-current provisions for employee benefits	The amount of non-current provisions for employee benefits. [Refer: Provisions	disclosure: IAS 1 78 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				for employee benefits]	
ifrs-full	NoncurrentReceivables	Instant, debit	Trade and other non-current receivables	The amount of non-current trade receivables and non-current other receivables. [Refer: Non-current trade receivables; Other non-current receivables]	disclosure: IAS 1 54 h, disclosure: IAS 1 78 b
ifrs-full	NoncurrentReceivablesAbstract		Trade and other non-current receivables [abstract]		
ifrs-full	NoncurrentReceivablesDueFromAssociates	Instant, debit	Non-current receivables due from associates	The amount of non-current receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	NoncurrentReceivablesDueFromJointVentures	Instant, debit	Non-current receivables due from joint ventures	The amount of non-current receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	NoncurrentReceivablesDueFromRelatedParties	Instant, debit	Non-current receivables due from related parties	The amount of non-current receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	NoncurrentReceivablesFromContractsWithCustomers	Instant, debit	Non-current receivables from contracts with customers	The amount of non-current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	disclosure: IFRS 15 105
ifrs-full	NoncurrentReceivablesFromRentalOfProperties	Instant, debit	Non-current receivables from rental of properties	The amount of non-current receivables from rental of properties. [Refer: Receivables from rental of properties]	common practice: IAS 1 78 b
ifrs-full	NoncurrentReceivablesFromSaleOfProperties	Instant, debit	Non-current 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	NoncurrentReceivablesFromTaxesOtherThanIncomeTax	Instant, debit	Non-current receivables from taxes other than income tax	The amount 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	NoncurrentRecognisedAssetsDefinedBenefitPlans	Instant, debit	Non-current net defined benefit asset	The amount of non-current net defined benefit asset. [Refer: Net	common practice: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				defined benefit asset]	
ifrs-full	NoncurrentRecognisedLiabilitiesDefinedBenefitPlan	Instant, credit	Non-current net defined benefit liability	The amount of non-current net defined benefit liability. [Refer: Net defined benefit liability]	common practice: IAS 1 55
ifrs-full	NoncurrentRefundsProvision	Instant, credit	Non-current refunds provision	The amount of non-current provision for refunds. [Refer: Refunds provision]	example: IAS 37 Example 4 Refunds policy, example: IAS 37 87
ifrs-full	NoncurrentRestrictedCashAndCashEquivalents	Instant, debit	Non-current restricted cash and cash equivalents	The amount of non-current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	common practice: IAS 1 55
ifrs-full	NoncurrentRetentionPayables	Instant, credit	Non-current retention payables	The amount of non-current retention payables. [Refer: Retention payables]	common practice: IAS 1 78
ifrs-full	NoncurrentTradeReceivables	Instant, debit	Non-current trade receivables	The amount of non-current trade receivables. [Refer: Trade receivables]	example: IAS 1 78 b
ifrs-full	NoncurrentValueAddedTaxPayables	Instant, credit	Non-current value added tax payables	The amount of non-current value added tax payables. [Refer: Value	common practice: IAS 1 78

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				added tax payables]	
ifrs-full	NoncurrentValueAddedTaxReceivables	Instant, debit	Non-current 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	NonderivativeFinancialLiabilitiesUndiscountedCashFlows	Instant, credit	Non-derivative financial liabilities, undiscounted cash flows	The amount of contractual undiscounted cash flows in relation to non-derivative financial liabilities.	disclosure: IFRS 7 39 a
ifrs-full	NonderivativeInvestmentContractLiabilitiesMeasuredAtFairValueThroughProfitOrLossApplyingIAS39	Instant, credit	Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	The amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	disclosure: IFRS 4 39C a – Expiry date 2021-01-01
ifrs-full	NongovernmentCustomersMember	Non-numeric	Non-government customers [member]	This member stands for non-government customers. [Refer: Government [member]]	example: IFRS 15 B89 c
ifrs-full	NoninsuranceAssetsAcquiredByExercisingRightsToRecoveries	Instant, credit	Non-insurance assets acquired by exercising rights to recoveries	The amount 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	NonlifeInsuranceContractsMember	Non-life insurance contracts [member]	This member stands for non-life insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	NonrecurringFairValueMeasurementMember	Non-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	NonsubscriptionCirculationRevenue	Non-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	NotesAccountingPoliciesAndMandatoryTags	Notes, 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		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	NotesAndDebenturesIssued	X instant, credit	Notes and debentures issued	The amount of notes and debentures issued by the entity.	common practice: IAS 1 112 c
ifrs-full	NotInternallyGeneratedMember	X member	Not internally generated [member]	This member stands for items that have not been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	NotionalAmount	X 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	NotLaterThanOneMonthMember	X member	Not 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	NotLaterThanOneYearMember	X member	Not 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	NotLaterThanThreeMonthsMember	X member	Not later 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 –

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01
ifrs-full	NotMeasuredAtFairValueInStatementOfFinancialPositionButForWhichFairValueIsDisclosedMember	Fair value	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	This member 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]]	IFRS 13 97
ifrs-full	NumberAndAverageNumberOfEmployeesAbstract		Number of employees and average number of employees [abstract]		
ifrs-full	NumberOfEmployees	XXX instant	Number of employees	The number of personnel employed by the entity at a date.	common practice: IAS 1 112 c
ifrs-full	NumberOfInstrumentsGrantedInShareBasedPaymentArrangement	XXX duration	Number of instruments granted in share-based payment arrangement	The number of instruments granted in share-based payment arrangement.	example: IFRS 2 IG23, example: IFRS 2 45 a
ifrs-full	NumberOfInstrumentsOrInterestsIssuedOrIssuable	XXX Instant	Number of instruments or interests issued or issuable	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				in a business combination.	
ifrs-full	NumberOfInstrumentsOtherEquityInstrumentsGranted	XXX duration	Number of other equity instruments granted in share-based payment arrangement	The number 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	NumberOfLivingAnimals	XXX instant	Number of living animals	The number of entity's living animals.	common practice: IAS 41 46 b i
ifrs-full	NumberOfOtherEquityInstrumentsExercisableInShareBasedPaymentArrangement	XXX instant	Number of other equity instruments exercisable in share-based payment arrangement	The number of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement.	common practice: IFRS 2 45
ifrs-full	NumberOfOtherEquityInstrumentsExercisedOrVestedInShareBasedPaymentArrangement	XXX duration	Number of other equity instruments exercised or vested in share-based payment arrangement	The number of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.	common practice: IFRS 2 45
ifrs-full	NumberOfOtherEquityInstrumentsExpiredInShareBasedPaymentArrangement	XXX duration	Number of other equity instruments expired in share-based payment arrangement	The number of other equity instruments (ie other than share options) expired in a share-based payment arrangement.	common practice: IFRS 2 45
ifrs-full	NumberOfOtherEquityInstrumentsForfeitedInShareBasedPaymentArrangement	XXX duration	Number of other equity instruments	The number of other equity	common practice: IFRS 2 45

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			forfeited in share-based payment arrangement	instruments (ie other than share options) forfeited in a share-based payment arrangement.	
ifrs-full	NumberOfOtherEquityInstrumentsOutstandingInShareBasedPaymentArrangement	XXX instant	Number of other equity instruments outstanding in share-based payment arrangement	The number of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement.	practice: IFRS 2 45
ifrs-full	NumberOfOtherParticipantsOfRetirementBenefitPlan	XXX duration	Number of other participants of retirement benefit plan	The number of other participants in a retirement benefit plan.	disclosure: IAS 26 36 b
ifrs-full	NumberOfOutstandingShareOptions	XXX instant	Number 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	NumberOfParticipantsOfRetirementBenefitPlanReceivingBenefits	XXX duration	Number of participants of retirement benefit plan receiving benefits	The number of participants in a retirement benefit plan receiving benefits.	disclosure: IAS 26 36 b
ifrs-full	NumberOfShareOptionsExercisableInShareBasedPaymentArrangement	XXX instant	Number of share options exercisable in share-based payment arrangement	The number of share options exercisable in a share-based payment arrangement.	disclosure: IFRS 2 45 b vii
ifrs-full	NumberOfShareOptionsExercisedInShareBasedPaymentArrangement	XXX duration	Number of share options exercised in share-based payment arrangement	The number of share options exercised in a share-based	disclosure: IFRS 2 45 b iv

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				payment arrangement.	
ifrs-full	NumberOfShareOptionsExpiredInShareBasedPaymentArrangement	XXX duration	Number of share options expired in share-based payment arrangement	The number of share options expired in a share-based payment arrangement.	disclosure: IFRS 2 45 b v
ifrs-full	NumberOfShareOptionsForfeitedInShareBasedPaymentArrangement	XXX duration	Number of share options forfeited in share-based payment arrangement	The number of share options forfeited in a share-based payment arrangement.	disclosure: IFRS 2 45 b iii
ifrs-full	NumberOfShareOptionsGrantedInShareBasedPaymentArrangement	XXX duration	Number of share options granted in share-based payment arrangement	The number of share options granted in a share-based payment arrangement.	disclosure: IFRS 2 45 b ii
ifrs-full	NumberOfSharesAuthorised	shares	Number of shares authorised	The number of shares authorised.	disclosure: IAS 1 79 a i
ifrs-full	NumberOfSharesIssued	shares	Number of shares issued	The number of shares issued by the entity.	common practice: IAS 1 106 d
ifrs-full	NumberOfSharesIssuedAbstract		Number of shares issued [abstract]		
ifrs-full	NumberOfSharesIssuedAndFullyPaid	shares	Number 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	NumberOfSharesIssuedButNotFullyPaid	shares	Number of shares issued but not fully paid	The number of shares issued by the entity, for which full payment	disclosure: IAS 1 79 a ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				has not been received.	
ifrs-full	NumberOfSharesOutstanding	shares	Number of shares outstanding	The number of shares that have been authorised and issued, reduced by treasury shares held. [Refer: Treasury shares]	disclosure: IAS 1 79 a iv
ifrs-full	OccupancyExpense	duration, debit	Occupancy expense	The amount of expense arising from occupancy services received by the entity.	common practice: IAS 1 85
ifrs-full	OfficeEquipment	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	OfficeEquipmentMember	domain member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				process. [Refer: Property, plant and equipment]	
ifrs-full	OilAndGasAssets	X instant, debit	Oil and gas assets	The amount of assets related to the exploration, evaluation, development or production of oil and gas.	common practice: IAS 16 37
ifrs-full	OilAndGasAssetsMember	member	Oil and gas assets [member]	This member stands for oil and gas assets. [Refer: Oil and gas assets]	common practice: IAS 16 37
ifrs-full	OnDemandMember	member	On demand [member]	This member stands for an on demand time band.	common practice: IAS 1 112 c
ifrs-full	OnerousContractsContingentLiabilityMember	member	Onerous contracts contingent liability [member]	This member stands for a contingent liability 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: Contingent liabilities [member]]	example: IAS 37 88

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OnerousContractsProvision	Instant, credit	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	OnerousContractsProvisionAbstract		Onerous contracts provision [abstract]		
ifrs-full	OnerousContractsProvisionMember		Onerous contracts provision [member]	This member stands for a provision for onerous contracts. [Refer: Onerous contracts provision]	example: IAS 37 66
ifrs-full	OneYearBeforeReportingYearMember		One year 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	OperatingExpense	Duration, debit	Operating expense	The amount of all operating expenses.	common practice: IAS 1 85
ifrs-full	OperatingExpenseExcludingCostOfSales	Duration, debit	Operating expense	The amount of operating expense	common practice: IAS 1 85

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			excluding cost of sales	excluding the cost of sales. [Refer: Cost of sales]	
ifrs-full	OperatingLeaseIncome	Duration, 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	OperatingSegmentsMember	Member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	OptionPricingModelMember	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	OrdinarySharesMember	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	OriginalAssetsBeforeTransfer	For instance, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the extent of its continuing involvement.	
ifrs-full	OtherAdjustmentsForNoncashItems	XbrliMonetaryItemType, debit	Other 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	OtherAdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlow	XbrliMonetaryItemType, debit	Other adjustments for which cash effects are investing or financing cash flow	Adjustments 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)]	common practice: IAS 7 20 c
ifrs-full	OtherAdjustmentsToReconcileProfitLoss	XbrliMonetaryItemType, debit	Other 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				does not separately disclose in the same statement or note. [Refer: Adjustments to reconcile profit (loss)]	
ifrs-full	OtherAssets	X instant, debit	Other assets	The amount of assets that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 55
ifrs-full	OtherAssetsAmountContributedToFairValueOfPlanAssets	X instant, debit	Other assets, amount contributed to fair value of plan assets	The amount of other types of assets not separately disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	common practice: IAS 19 142
ifrs-full	OtherAssetsMember	member	Other assets [member]	This member stands for assets that the entity does not separately disclose in the same statement or note.	example: IFRS 16 53
ifrs-full	OtherBorrowings	X instant, credit	Other borrowings	The amount of borrowings that the entity does not separately disclose in the same statement or	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				note. [Refer: Borrowings]	
ifrs-full	OtherCashAndCashEquivalents	Instant debit	Other cash and cash equivalents	The amount of cash and cash equivalents that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]	common practice: IAS 7 45
ifrs-full	OtherCashPaymentsFromOperatingActivities	Instant credit	Other cash payments from operating activities	The cash outflow for operating activities that the entity does not separately disclose in the same statement or note.	example: IAS 7 14
ifrs-full	OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	Instant credit	Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	The cash outflow to acquire equity or debt instruments of other entities (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities.	example: IAS 7 16 c
ifrs-full	OtherCashPaymentsToAcquireInterestsInJointVenturesClassifiedAsInvestingActivities	Instant credit	Other cash payments to acquire	The cash outflow to acquire	example: IAS 7 16 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	OtherCashReceiptsFromOperatingActivities	XbrlEnumDebit	OtherCashReceiptsFromOperatingActivities	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	OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingA	XbrlEnumDebit	OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	The cash 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.	example: IAS 7 16 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherCashReceiptsFromSalesOfInterestsInJointVenturesClassifiedAsInvestingActivities	X duration, debit	Other cash receipts from sales of interests in joint ventures, classified as investing activities	The cash 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]]	example: IAS 7 16 d
ifrs-full	OtherComponentsOfDeferredTaxExpenseIncome	X duration, debit	Other components of deferred tax expense (income)	The 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)]	common practice: IAS 12 80
ifrs-full	OtherComprehensiveIncome	X duration, credit	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: IFRSs [member]]	
ifrs-full	OtherComprehensiveIncomeAbstract	Other comprehensive income [abstract]			
ifrs-full	OtherComprehensiveIncomeAttributableToNonControllingInterests	Credit	Other comprehensive income, attributable to non-controlling interests	The amount of other comprehensive income attributable to non-controlling interests. [Refer: Non-controlling interests; Other comprehensive income]	common practice: IAS 1 85
ifrs-full	OtherComprehensiveIncomeAttributableToOwnersOfParent	Credit	Other comprehensive income, attributable to owners of parent	The amount of other comprehensive income attributable to owners of the parent.	common practice: IAS 1 85
ifrs-full	OtherComprehensiveIncomeBeforeTax	Credit	Other comprehensive income, before tax	The amount of other comprehensive income, before tax. [Refer: Other comprehensive income]	disclosure: IAS 1 91 b
ifrs-full	OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproach	Credit	Other comprehensive income, before tax, application of overlay approach	The amount of other comprehensive income, before tax, related to the application of the overlay approach. [Refer: Other comprehensive income]	disclosure: IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproachAbstract		Other comprehensive income,		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			before tax, application of overlay approach [abstract]		
ifrs-full	OtherComprehensiveIncomeBeforeTax	XsdDurationItemType, credit	OtherComprehensiveIncomeBeforeTaxAvailableforsaleFinancialAssets	The amount of other comprehensive income, before tax, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income, before tax]	disclosure: IAS 1 91 b – Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherComprehensiveIncomeBeforeTax	XsdDurationItemType, credit	OtherComprehensiveIncomeBeforeTaxCashFlowHedges	The amount of other comprehensive income, before tax, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income, before tax]	disclosure: IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	OtherComprehensiveIncomeBeforeTax	XsdDurationItemType, credit	OtherComprehensiveIncomeBeforeTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability	The amount of other comprehensive income, before tax, related to change in the fair value of financial liability attributable to change in the credit risk of the liability. [Refer: Other	disclosure: IAS 1 7, disclosure: IAS 1 91 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income, before tax; Credit risk [member]]	
ifrs-full	OtherComprehensiveIncomeBeforeTax	Increase (decrease) through income, credit	OtherComprehensiveIncomeBeforeTaxChangeInValueOfForeignCurrencyBasisSpreads	IncomeTaxRelatingToChangeInValueOfForeignCurrencyBasisSpreads	disclosure: IAS 1 7, disclosure: IAS 1 91 b
ifrs-full	OtherComprehensiveIncomeBeforeTax	Increase (decrease) through income, credit	OtherComprehensiveIncomeBeforeTaxChangeInValueOfForwardElementsOfForwardContracts	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContracts	disclosure: IAS 1 7, disclosure: IAS 1 91 b
ifrs-full	OtherComprehensiveIncomeBeforeTax	Increase (decrease) through income, credit	OtherComprehensiveIncomeBeforeTaxChangeInValueOfTimeValueOfOptions	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptions	disclosure: IAS 1 7, disclosure: IAS 1 91 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherComprehensiveIncomeBeforeTax	XBRL duration, credit	OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslation	The amount of other comprehensive income, before tax, exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]	disclosure: IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	OtherComprehensiveIncomeBeforeTax	XBRL duration, credit	OtherComprehensiveIncomeBeforeTaxFinanceIncomeExpenseFromReinsuranceContractsHeldExcludedFromProfitOrLoss	The amount of other comprehensive income, before tax, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	disclosure: IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01
ifrs-full	OtherComprehensiveIncomeBeforeTax	XBRL duration, credit	OtherComprehensiveIncomeBeforeTaxFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	The amount of other comprehensive income, before tax, related to financial assets measured at fair value through other comprehensive income. [Refer:	disclosure: IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a viii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesFromInvestmentsInEquityInstruments	X-duration, credit	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	The amount of other comprehensive income, before tax, related to gains (losses) 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, before tax]	disclosure: IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a vii
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesOnHedgingInstrumentsThatHedgeInvestments	X-duration, credit	Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	The amount 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	disclosure: IAS 1 7, disclosure: IAS 1 91 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherComprehensiveIncomeBeforeTax	Duration, credit	OtherComprehensiveIncomeBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	The amount of other comprehensive income, before tax, related to gains (losses) on remeasurements 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	IAS 1 91 b, disclosure: IAS 1 7

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Plan assets [member]; Net defined benefit liability (asset)]	
ifrs-full	OtherComprehensiveIncomeBeforeTax	Duration, credit	OtherComprehensiveIncomeBeforeTaxGainsLossesOnRevaluation	The amount of other comprehensive income, before tax, related to gains (losses) in relation to changes in the revaluation surplus. [Refer: Other comprehensive income, before tax; Revaluation surplus]	disclosure: IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	OtherComprehensiveIncomeBeforeTax	Duration, credit	OtherComprehensiveIncomeBeforeTaxHedgesOfNetInvestmentsInForeignOperations	The amount of other comprehensive income, before tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax]	disclosure: IAS 39 102 a, disclosure: IAS 1 91 b, disclosure: IFRS 9 6.5.13 a
ifrs-full	OtherComprehensiveIncomeBeforeTax	Duration, credit	OtherComprehensiveIncomeBeforeTaxInsuranceFinanceIncomeExpensesFromInsuranceContracts	The amount of other comprehensive income, before tax, related to insurance finance income (expenses) from insurance contracts issued	disclosure: IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	OtherComprehensiveIncomeBeforeTax	xsd:monetaryItemType, xbrli:item, credit	OtherComprehensiveIncomeBeforeTaxInsuranceFinanceIncomeExpensesFromInsuranceContracts	The amount of other comprehensive income, before tax, related to insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	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	OtherComprehensiveIncomeBeforeTax	xsd:monetaryItemType, xbrli:item, credit	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelate	The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account	IFRS 14 22 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelate		OtherComprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
ifrs-full	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelate	X-duration, credit	OtherComprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	The amount of other comprehensive income, before tax, related 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];	disclosure: IFRS 14 22 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxApplicationOfOverlayApproach	Instant, credit	Other comprehensive income, net of tax, application of overlay approach	The amount of other comprehensive income, net of tax, related to the application of the overlay approach. [Refer: Other comprehensive income]	disclosure: IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	OtherComprehensiveIncomeNetOfTaxApplicationOfOverlayApproachAbstract		Other comprehensive income, net of tax, application of overlay approach [abstract]		
ifrs-full	OtherComprehensiveIncomeNetOfTaxAvailableforsaleFinancialAssets	Instant, credit	Other comprehensive income, net of tax, available-for-sale financial assets	The amount of other comprehensive income, net of tax, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]	disclosure: IAS 1 91 a – Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherComprehensiveIncomeNetOfTaxCashFlowHedges	Instant, credit	Other comprehensive income, net of tax, cash flow hedges	The amount of other comprehensive income, net of tax, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other	disclosure: IAS 1 91 a, disclosure: IAS 1 7

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRisk	Duration, credit	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	The amount 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]	disclosure: IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreads	Duration, credit	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income]	disclosure: IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreadsThatHedgeTimePeriodRelatedHedgedItems	Duration, credit	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge time-period related hedged items. [Refer: Other	disclosure: IFRS 7 24E c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreadsThatHedgeTransactionRelatedHedgedItems	Credit, income, credit	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	Increase in value of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge transaction related hedged items. [Refer: Other comprehensive income]	disclosure: IFRS 7 24E c
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContracts	Credit, income, credit	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	Increase in value of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income]	disclosure: IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContractsThatHedgeTime-periodRelatedHedgedItems	Credit, income, credit	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	Increase in value of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge time-period related hedged items. [Refer: Other comprehensive income]	disclosure: IFRS 7 24E c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherComprehensiveIncomeNetOfTax	Xsiverlicom, credit	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContractsTha	The amount 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]	disclosure: IFRS 7 24E c
ifrs-full	OtherComprehensiveIncomeNetOfTax	Xsiverlicom, credit	OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptions	The amount of other comprehensive income, net of tax, related to change in value of time value of options. [Refer: Other comprehensive income]	disclosure: IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	OtherComprehensiveIncomeNetOfTax	Xsiverlicom, credit	OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptionsThatHedgeTimeperi	The amount 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]	disclosure: IFRS 7 24E b
ifrs-full	OtherComprehensiveIncomeNetOfTax	Xsiverlicom, credit	OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptionsThatHedgeTransacti	The amount of other comprehensive income, net of tax, related to change	disclosure: IFRS 7 24E b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of options that hedge transaction related hedged items	in value of time value of options that hedge transaction related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTax	Duration, credit	OtherComprehensiveIncomeNetOfTaxExchangeDifferencesOnTranslation	ExchangeDifferencesOnTranslationOfOtherComprehensiveIncomeNetOfTax	IAS 1 91 a, disclosure: IAS 1 7
ifrs-full	OtherComprehensiveIncomeNetOfTax	Duration, credit	OtherComprehensiveIncomeNetOfTaxFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLoss	IncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossOfOtherComprehensiveIncomeNetOfTax	IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01
ifrs-full	OtherComprehensiveIncomeNetOfTax	Duration, credit	OtherComprehensiveIncomeNetOfTaxFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfTax	FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfTaxOfOtherComprehensiveIncomeNetOfTax	IAS 1 7, disclosure: IAS 1 91 a
			financial assets	related to financial	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			measured at fair value through other comprehensive income	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	OtherComprehensiveIncomeNetOfTaxGainsLossesFromInvestmentsInEquityInstruments	Xsiveration, credit	OtherComprehensive income, net of tax, gains (losses) from investments in equity instruments	The amount of other comprehensive income, net of tax, related to gains (losses) 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]	disclosure: IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnHedgingInstrumentsThatHedgeInvestments	Xsiveration, credit	OtherComprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	The amount of other comprehensive income, net of tax, related to gains (losses) on hedging instruments that hedge investments in equity	disclosure: IAS 1 7, disclosure: IAS 1 91 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	Valuation allowance, credit	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	The amount of other comprehensive income, net of tax, related to gains (losses) on remeasurements 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	disclosure: IAS 1 91 a, disclosure: IAS 1 7

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnRevaluation	X-duration, credit	OtherComprehensive income, net of tax, gains (losses) on revaluation	The amount of other comprehensive income, net of tax, related to gains (losses) in relation to changes in the revaluation surplus. [Refer: Other comprehensive income; Revaluation surplus]	disclosure: IAS 1 91 a, disclosure: IAS 1 7
ifrs-full	OtherComprehensiveIncomeNetOfTaxHedgesOfNetInvestmentsInForeignOperations	X-duration, credit	OtherComprehensive income, net of tax, hedges of net investments in foreign operations	The amount of other comprehensive income, net of tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	disclosure: IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a
ifrs-full	OtherComprehensiveIncomeNetOfTaxInsuranceFinanceIncomeExpensesFromInsuranceContracts	X-duration, credit	OtherComprehensive income, net of tax, insurance finance income (expenses) from insurance contracts	The amount of other comprehensive income, net of tax, related to insurance finance income (expenses) from insurance	disclosure: IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 90

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	OtherComprehensiveIncomeNetOfTaxInsuranceFinanceIncomeExpensesFromInsuranceContracts	Duration, credit	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	The amount of other comprehensive income, net of 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 [member]]	IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalances	Duration, credit	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that	The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that	IFRS 14 22 b, disclosure: IFRS 14 35

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			will be reclassified to 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	OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelate		Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
ifrs-full	OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelate	Instant, credit	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	The amount of other comprehensive income, net of tax, related 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	disclosure: IFRS 14 22 a, disclosure: IFRS 14 35

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income]	
ifrs-full	OtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossBeforeTax	Credit	Other comprehensive income that will be reclassified to profit or loss, before tax	This member stands for items of other comprehensive income that will be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]	common practice: IAS 1 IG6, common practice: IAS 1 82A
ifrs-full	OtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossNetOfTax	Credit	Other comprehensive income that will be reclassified to profit or loss, net of tax	This member stands for items of other comprehensive income that will be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]	example: IAS 1 IG6, example: IAS 1 82A
ifrs-full	OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTax	Credit	Other comprehensive income that will not be reclassified to profit or loss, before tax	This member stands for items of other comprehensive income that will not be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]	common practice: IAS 1 IG6, common practice: IAS 1 82A
ifrs-full	OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTax	Credit	Other comprehensive income that will not be reclassified to profit or loss, net of tax	This member stands for items of other comprehensive income that will not be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]	example: IAS 1 IG6, example: IAS 1 82A
ifrs-full	OtherContingentLiabilitiesMember	Member	Other contingent liabilities [member]	This member stands for contingent liabilities that	example: IAS 37 88

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	
ifrs-full	OtherCurrentAssets	Instant, 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	OtherCurrentBorrowings	Instant, credit	Other current borrowings and current portion of other non-current borrowings	The amount of current other borrowings and the current portion of non-current other borrowings. [Refer: Other borrowings]	common practice: IAS 1 112 c
ifrs-full	OtherCurrentFinancialAssets	Instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherCurrentFinancialLiabilities	Instant, credit	Other current financial liabilities	The amount of current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities; Current financial liabilities]	disclosure: IAS 1 54 m, disclosure: IFRS 12 B13 b
ifrs-full	OtherCurrentLiabilities	Instant, 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	OtherCurrentNonfinancialAssets	Instant, debit	Other 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	OtherCurrentNonfinancialLiabilities	Instant, credit	Other 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or note. [Refer: Other financial liabilities]	
ifrs-full	OtherCurrentPayables	Instant, credit	Other current payables	The amount of current payables that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 55
ifrs-full	OtherCurrentReceivables	Instant, debit	Other current receivables	The amount of current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherDebtInstrumentsHeld	Instant, 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	OtherDecreasesAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDetermine	Duration, debit	Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	The 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 that the	IFRS 7 IG14, example: IFRS 7 28 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	OtherDifferencesBetweenAmountsInStatementOfCashFlowsAndEquivalentsReportedInStatementOfFinancialPosition	Instant, credit	Other differences to cash and cash equivalents in statement of cash flows	Amount 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]	example: IAS 7 45
ifrs-full	OtherDisposalsOfAssetsMember		Other disposals of assets [member]	This member stands for disposals of assets that the entity does not separately disclose in the same	example: IAS 10 22 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				statement or note.	
ifrs-full	OtherEmployeeExpense	Expiration, 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	OtherEnvironmentRelatedContingentLiabilityMember	Instant, credit	Other environment related contingent liability [member]	This member 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	OtherEnvironmentRelatedProvisionMember	Instant, credit	Other 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	OtherEquityInterest	Instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				disclose in the same statement or note.	
ifrs-full	OtherEquityInterestMember	member	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	OtherEquitySecuritiesMember	member	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	OtherExpenseByFunction	function, 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	OtherExpenseByNature	nature, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				note when the entity uses the “nature of expense” form for its analysis of expenses. [Refer: Expenses, by nature]	
ifrs-full	OtherFeeAndCommissionExpense	Xbrl duration, debit	Other fee and commission expense	The amount of fee and commission expense that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission expense]	common practice: IAS 1 112 c
ifrs-full	OtherFeeAndCommissionIncome	Xbrl duration, credit	Other fee and commission income	The amount of fee and commission income that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission income]	common practice: IAS 1 112 c
ifrs-full	OtherFinanceCost	Xbrl duration, debit	Other finance cost	The amount of finance costs that the entity does not separately disclose in the same statement or note. [Refer: Finance costs]	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherFinanceIncome	Xduration, credit	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	OtherFinanceIncomeCost	Xduration, credit	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	OtherFinancialAssets	Xinstant, debit	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	OtherFinancialLiabilities	Xinstant, credit	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	OtherGainsLosses	Xduration, credit	Other gains (losses)	The gains (losses) that	common practice:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the entity does not separately disclose in the same statement or note.	IAS 1 102, common practice: IAS 1 103
ifrs-full	OtherImpairedAssetsMember	Other impaired assets [member]	Other impaired assets [member]	This member stands for impaired assets that the entity does not separately disclose in the same statement or note.	example: IAS 36 127
ifrs-full	OtherIncome	X duration, credit	Other income	The amount of operating income that the entity does not separately disclose in the same statement or note.	example: IAS 1 103, example: IAS 1 102, disclosure: IAS 26 35 b iv
ifrs-full	OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAssociates	X duration, credit	Other income (expense) from subsidiaries, jointly controlled entities and associates	The amount of income or expense from subsidiaries, jointly controlled entities and associates that the entity does not separately disclose in the same statement or note. [Refer: Associates [member]; Subsidiaries [member]]	practice: IAS 1 85
ifrs-full	OtherIncreasesAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDetermined	X duration, credit	Other increases, aggregate difference between	The increases in the aggregate difference between the	IFRS 7 IG14, example: IFRS 7 28 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	OtherIndividualyImmaterialComponentsOfOtherComprehensiveIncomeBeforeTax	X duration, credit	Other individually immaterial components of other comprehensive income, before tax	The amount of individually immaterial components of other comprehensive income, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive	common practice: IAS 1 85

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				income, before tax]	
ifrs-full	OtherIndividualyImmaterialComponentsOfOtherComprehensiveIncomeNetOfTax	X duration, credit	Other individually immaterial components of other comprehensive income, net of tax	The amount of individually immaterial components of other comprehensive income, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]	common practice: IAS 1 85
ifrs-full	OtherInflowsOutflowsOfCashClassifiedAsFinancingActivities	X duration, credit	Other inflows (outflows) of cash, classified as financing activities	Inflows (outflows) of cash, classified as financing activities, that the entity does not separately disclose in the same statement or note.	disclosure: IAS 7 21
ifrs-full	OtherInflowsOutflowsOfCashClassifiedAsInvestingActivities	X duration, credit	Other inflows (outflows) of cash, classified as investing activities	Inflows (outflows) of cash, classified as investing activities, that the entity does not separately disclose in the same statement or note.	disclosure: IAS 7 21
ifrs-full	OtherInflowsOutflowsOfCashClassifiedAsOperatingActivities	X duration, debit	Other inflows (outflows) of cash, classified as	Inflows (outflows) of cash, classified as	disclosure: IAS 7 14

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			operating activities	operating activities, that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherIntangibleAssets	X instant, 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	OtherIntangibleAssetsMember	Member	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	OtherInventories	X 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	OtherLiabilities	X instant, credit	Other liabilities	The amount of liabilities that the entity does not	common practice: IAS 1 55

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				separately disclose in the same statement or note.	
ifrs-full	OtherLiabilitiesUnderInsuranceContracts	Instant, credit	OtherContractsAndReinsuranceContractsIssued	The amount of liabilities under insurance contracts and reinsurance contracts issued that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	examples: IFRS 4 IG22 – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	OtherLongtermEmployeeBenefits	Duration, debit	Other long-term employee benefits	The amount of long-term employee benefits other than post-employment benefits and termination benefits. Such benefits may include long-term paid absences, jubilee or other long-service benefits, long-term disability benefits, long-term profit-sharing and bonuses and long-term deferred	common practice: IAS 19 158

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				remuneration. [Refer: Employee benefits expense]	
ifrs-full	OtherLongtermProvisions	Provisions, credit	Other non-current provisions	The amount of non-current provisions other than provisions for employee benefits. [Refer: Non-current provisions]	disclosure: IAS 1 78 d
ifrs-full	OtherMaterialActuarialAssumptions	X.XX.1 Assumptions	Other 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	OtherMaterialActuarialAssumptions	member	OtherMember 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherMaterialNoncashItems	Instant, 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	OtherNoncurrentAssets	Instant, 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	OtherNoncurrentFinancialAssets	Instant, debit	Other 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	OtherNoncurrentFinancialLiabilities	Instant, credit	Other 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherNoncurrentLiabilities	Instant, 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	OtherNoncurrentNonfinancialAssets	Instant, debit	Other 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	OtherNoncurrentNonfinancialLiabilities	Instant, credit	Other non-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	OtherNoncurrentPayables	Instant, 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				statement or note.	
ifrs-full	OtherNoncurrentReceivables	X instant, debit	Other non-current receivables	The amount of non-current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherNonfinancialAssets	X instant, 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	OtherNonfinancialLiabilities	X instant, 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	OtherOperatingIncomeExpense	X duration, credit	Other 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				disclose in the same statement or note.	
ifrs-full	OtherPriceRiskMember		Other price 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 market prices (other than those arising from interest rate risk or currency 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]]	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	OtherPropertyPlantAndEquipment	X instant, debit	Other property, plant and equipment	The amount of 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	OtherPropertyPlantAndEquipmentMember	Member	Other 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	OtherProvisions	X 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	OtherProvisionsAbstract		Other provisions [abstract]		
ifrs-full	OtherProvisionsMember	Member	Other provisions [member]	This member stands for provisions other than provisions	disclosure: IAS 37 84

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	OtherReceivables	X 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	OtherRegulatoryDeferralAccountCreditBalances	X instant, credit	Other regulatory deferral account credit balances	The 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	OtherRegulatoryDeferralAccountDebitBalances	X instant, debit	Other regulatory deferral account debit balances	The 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Regulatory deferral account debit balances]	
ifrs-full	OtherRelatedPartiesMember	member	Other related parties [member]	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	OtherReservesAbstract		Other reserves [abstract]		
ifrs-full	OtherReservesMember	member	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	OtherReversalsOfProvisions	X duration, 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	OtherShorttermEmployeeBenefits	X duration, debit	Other 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the same statement or note. [Refer: Employee benefits expense]	
ifrs-full	OtherShorttermProvisions	Credit instant, credit	Other current provisions	The amount of current provisions other than provisions for employee benefits. [Refer: Provisions]	disclosure: IAS 1 78 d
ifrs-full	OtherTangibleOrIntangibleAssetsTra	Credit instant, credit	Other transferred tangible or intangible assets transferred	The fair value, at acquisition date, of other 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]]	disclosure: IFRS 3 B64 f ii
ifrs-full	OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome	Credit instant, debit	Other tax effects for reconciliation between accounting profit and	The amount that represents the difference between the tax expense	disclosure: IAS 12 81 c i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	OtherTaxRateEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome	X-XXX duration	Other tax rate effects for reconciliation between accounting profit and tax expense (income)	Tax rate 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]	disclosure IAS 12 81 c ii
ifrs-full	OtherTemporaryDifferencesMember	member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Temporary differences [member]]	
ifrs-full	OtherTradingIncomeExpense	Instant, 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	OtherWorkPerformedByEntityAndCapitalised	Instant, credit	Other work 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	OutflowsOfCashFromInvestingActivities	Instant, credit	Outflows of cash from investing activities	The cash outflow for investing activities.	common practice: IAS 7 16
ifrs-full	OutputOfAgriculturalProduce	Duration	Output of agricultural produce	The output of entity's agricultural produce.	common practice: IAS 41 46 b ii
ifrs-full	OutstandingBalancesForRelatedPartyTransactionsAbstract		Outstanding balances for related party transactions [abstract]		
ifrs-full	OutstandingCommitmentsMadeByEntityRelatedPartyTransactions	Instant, credit	Outstanding commitments made by entity, related party transactions	The amount of outstanding commitments made by the entity in	disclosure: IAS 24 18 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				related party transactions. [Refer: Related parties [member]]	
ifrs-full	OutstandingCommitmentsMadeOnBehalfOfEntityRelatedPartyTransactions	Instant, credit	Outstanding commitments made on behalf of entity, related party transactions	The amount of outstanding commitments made on behalf of the entity in related party transactions. [Refer: Related parties [member]]	IAS 24 18 b
ifrs-full	OwneroccupiedPropertyMeasuredUsingInvestmentPropertyFairValueModel	Instant, debit	Owner-occupied property measured using investment property fair value model	The amount of property, plant and equipment representing owner-occupied property measured using the investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment]	IAS 16 29B – Effective 2021-01-01
ifrs-full	OwneroccupiedPropertyMeasuredUsingInvestmentPropertyFairValueModelMember	Instant, debit	Owner-occupied property measured using investment property fair value model [member]	This member stands for a class of property, plant and equipment representing owner-occupied property measured using the	IAS 16 29B – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment]	
ifrs-full	ParentMember	member	Parent [member]	This member stands for an entity that controls one or more entities.	disclosure: IAS 24 19 a
ifrs-full	ParticipationInDefinedBenefitPlanThatSharesRisksBetweenGroupEntities	Defined benefit plans [member]	Participation in defined benefit plan that shares risks between group entities, related party transactions	The amount of participation by the entity in a defined benefit plan that shares risks between group entities. [Refer: Defined benefit plans [member]; Related parties [member]]	disclosure: IAS 24 22
ifrs-full	ParValuePerShare	XXX instant	Par value per share	The nominal value per share.	disclosure: IAS 1 79 a iii
ifrs-full	PastDueStatusAxis	axis	Past due status [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 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	PastDueStatusMember	member	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	PastServiceCostAndGainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAsset	Duration, credit	Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	The increase (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)]	disclosure: IAS 19 141 d
ifrs-full	PastServiceCostAndGainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAssetAbstrac		Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]		
ifrs-full	PastServiceCostNetDefinedBenefitLiabilityAsset	Duration, credit	Past service cost, net defined	The increase (decrease) in the net	disclosure: IAS 19 141 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]]	
ifrs-full	PayablesForPurchaseOfEnergy	Instant, credit	Payables for purchase of energy	The amount of payables for the purchase of energy.	common practice: IAS 1 78
ifrs-full	PayablesForPurchaseOfNoncurrentAssets	Instant, credit	Payables for purchase of non-current assets	The amount of payables for the purchase of non-current	common practice: IAS 1 78

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets. [Refer: Non-current assets]	
ifrs-full	PayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	XBRL instant, credit	Payables on social security and taxes other than income tax	The amount 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	PaymentsForDebtIssueCosts	XBRL instant, credit	Payments for debt issue costs	The cash outflow for debt issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsForDevelopmentProjectExpenditure	XBRL duration, credit	Payments for development project expenditure	The cash outflow for expenditure related to development projects.	common practice: IAS 7 16
ifrs-full	PaymentsForExplorationAndEvaluationExpenses	XBRL duration, credit	Payments for exploration and evaluation expenses	The cash outflow for expenses incurred by an entity in connection with the exploration for, and	common practice: IAS 7 14

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	PaymentsForPremiumsAndClaimsAnnuitiesAndOtherPolicyBenefits	Duration, credit	Payments for premiums and claims, annuities and other policy benefits	The cash outflow for premiums and claims, annuities and other policy benefits.	example: IAS 7 14 e – Expiry date 2021-01-01
ifrs-full	PaymentsForShareIssueCosts	Duration, credit	Payments for share issue costs	The cash outflow for share issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsFromChangesInOwnershipInterestsInSubsidiaries	Duration, credit	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	The cash 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	PaymentsFromContractsHeldForDealingOrTradingPurposes	Duration, credit	Payments from contracts held for dealing or trading purpose	The cash outflow for contracts held for dealing or trading purposes.	example: IAS 7 14 g
ifrs-full	PaymentsFromNetDefinedBenefitLiabilityAsset	Duration, debit	Payments from, net defined benefit liability (asset)	The decrease (increase) in the net defined benefit liability (asset) resulting from	disclosure: IAS 19 141 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				payments from the plan. [Refer: Net defined benefit liability (asset)]	
ifrs-full	PaymentsInRespectOfSettlementsNetDefinedBenefitLiabilityAsset	Yes	Credit, debit	Payments in respect of settlements, net defined benefit liability (asset)	The (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]]	disclosure: IAS 19 141 g
ifrs-full	PaymentsInRespectOfSettlementsReimbursementRights	Yes	Credit, debit	Payments in respect of settlements, reimbursement rights	The (increase) in reimbursement rights resulting from payments in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Defined	disclosure: IAS 19 141 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				benefit plans [member]]	
ifrs-full	PaymentsOfLeaseLiabilitiesClassifiedAsFinancingActivities	Duration, credit	Payments of lease liabilities, classified as financing activities	The cash outflow for payment of lease liabilities, classified as financing activities. [Refer: Lease liabilities]	example: IAS 7 17 e
ifrs-full	PaymentsOfOtherEquityInstruments	Duration, credit	Payments 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	PaymentsToAcquireOrRedeemEntitysShares	Duration, credit	Payments to acquire or redeem entity's shares	The cash outflow to acquire or redeem entity's shares.	example: IAS 7 17 b
ifrs-full	PaymentsToAndOnBehalfOfEmployees	Duration, credit	Payments to and on behalf of employees	The cash outflow to, and on behalf of, employees.	example: IAS 7 14 d
ifrs-full	PaymentsToManufactureOrAcquireAssetsHeldForRentalToOthersAndSubsequentlyHeldForSale	Duration, credit	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	The cash outflow to manufacture or acquire assets held for rental to others and subsequently held for sale.	example: IAS 7 14
ifrs-full	PaymentsToSuppliersForGoodsAndServices	Duration, credit	Payments to suppliers for goods and services	The cash outflow to suppliers for goods and services.	example: IAS 7 14 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	PaymentsToSuppliersForGoodsAndServicesAndToAndOnBehalfOfEmployees	X duration, credit	Payments to suppliers for goods and services and to and on behalf of employees	The cash outflow for payments to suppliers for goods and services and to, and on behalf of, employees.	common practice: IAS 7 14
ifrs-full	PensionDefinedBenefitPlansMember	Member	Pension defined benefit plans [member]	This member stands for pension defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 19 138 b
ifrs-full	PercentageOfEntitysRevenue	X XX duration	Percentage of entity's revenue	The percentage of the entity's revenue. [Refer: Revenue]	common practice: IFRS 8 34
ifrs-full	PercentageOfReasonablyPossibleDecreaseInActuarialAssumption	X XX ins Pos	Percentage of reasonably possible decrease in actuarial assumption	The reasonably possible percentage of the decrease in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]]	disclosure: IAS 19 145 a
ifrs-full	PercentageOfReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScopeO	X XX ins Pos	Percentage of reasonably possible decrease in risk exposure that arises from contracts	The percentage of the reasonably possible decrease in the risk exposure that	disclosure: IFRS 17 128 a – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			within scope of IFRS 17	arises from contracts within scope of IFRS 17.	
ifrs-full	PercentageOfReasonablyPossibleDecreaseInUnobservableInputAssets	X.XX.ifrs.Portsible.Decrease	Percentage of reasonably possible decrease in unobservable input, assets	The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of assets.	Common practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossibleDecreaseInUnobservableInputEntitysOwnEquityInstruments	X.XX.ifrs.Portsible.Decrease	Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of the entity's own equity instruments.	Common practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossibleDecreaseInUnobservableInputLiabilities	X.XX.ifrs.Portsible.Decrease	Percentage of reasonably possible decrease in unobservable input, liabilities	The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of liabilities.	Common practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossibleIncreaseInActuarialAssumption	X.XX.ifrs.Portsible.Increase	Percentage of reasonably possible increase in actuarial assumption	The reasonably possible percentage of the increase in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer:	disclosure: IAS 19 145 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Actuarial assumptions [member]]	
ifrs-full	PercentageOfReasonablyPossibleIncreaseInRiskExposureThatArisesFromContractsWithinScopeO	XxXxXxXxXx	PercentageOfReasonablyPossibleIncreaseInRiskExposureThatArisesFromContractsWithinScopeOf	The percentage of a reasonably possible increase in the risk exposure that arises from contracts within scope of IFRS 17.	disclosure: IFRS 17 128 a – Effective 2021-01-01
ifrs-full	PercentageOfReasonablyPossibleIncreaseInUnobservableInputAssets	XxXxXxXxXx	PercentageOfReasonablyPossibleIncreaseInUnobservableInputAssets	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of assets.	disclosure: practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossibleIncreaseInUnobservableInputEntitysOwnEquityInstruments	XxXxXxXxXx	PercentageOfReasonablyPossibleIncreaseInUnobservableInputEntitysOwnEquityInstruments	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of the entity's own equity instruments.	disclosure: practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossibleIncreaseInUnobservableInputLiabilities	XxXxXxXxXx	PercentageOfReasonablyPossibleIncreaseInUnobservableInputLiabilities	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of liabilities.	disclosure: practice: IFRS 13 93 h ii
ifrs-full	PercentageOfVotingEquityInterestsAcquired	XxXxXxXxXx	PercentageOfVotingEquityInterestsAcquired	The percentage of voting equity interests acquired	disclosure: IFRS 3 B64 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	PerformanceObligationsAxis		Performance obligations [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 15 119
ifrs-full	PerformanceObligationsMember		Performance obligations [member]	This member stands for all 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	disclosure: IFRS 15 119

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value for the "Performance obligations" axis if no other member is used.	
ifrs-full	PerformanceObligationsSatisfiedAtPointInTimeMember	PerformanceObligationsSatisfiedAtPointInTimeMember	Performance obligations satisfied at point in time [member]	This member 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	PerformanceObligationsSatisfiedOverTimeMember	PerformanceObligationsSatisfiedOverTimeMember	Performance obligations satisfied over time [member]	This 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 the entity's performance as the entity performs; (b) the entity's	disclosure: IFRS 15 124

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 and the entity has an enforceable right to payment for performance completed to date. [Refer: Performance obligations [member]]	
ifrs-full	PeriodCoveredByFinancialStatements	Duration	Period 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	PlanAssetsAtFairValue	XYValue, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				policies. [Refer: At fair value [member]]	
ifrs-full	PlanAssetsMember	member	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	PortfolioAndOtherManagementFeeIncome	Income, credit	Portfolio and other management fee income	The amount of income recognised from portfolio and other management fees.	common practice: IAS 1 112 c
ifrs-full	PortionOfConsiderationPaidReceivedConsistingOfCashAndCashEquivalents	Income, credit	Portion of consideration paid (received) consisting of cash and cash equivalents	The 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;	disclosure: IAS 7 40 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Consideration paid (received)]	
ifrs-full	PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToDerecognisingR	Increase (decrease) through credit	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	The portion 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]]	IFRS 14 B28
ifrs-full	PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToRecognisingInve	Increase (decrease) through credit	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	The portion of gains (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	IFRS 12 19 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				is lost; Subsidiaries [member]]	
ifrs-full	PostemploymentBenefitExpense, debit	Xdurationx	PostemploymentBenefitPlans	The amount of post-employment benefit expense relating to defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 19 5
ifrs-full	PostemploymentBenefitExpense, debit	Xdurationx	PostemploymentContributionPlans	The amount 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				service in the current and prior periods.	
ifrs-full	PostemploymentMedicalDefinedBenefitPlansMember	PostemploymentMedicalDefinedBenefitPlansMember	Post-employment medical defined benefit plans [member]	This member stands for post-employment medical defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	PotentialOrdinaryShareTransactionsMember	PotentialOrdinaryShareTransactionsMember	Potential ordinary share transactions [member]	This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	PowerGeneratingAssetsMember	PowerGeneratingAssetsMember	Power 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	PrecontractCostsMember	PrecontractCostsMember	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	PreferenceSharesMember	xsd:boolean	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	PremiumsWrittenNetOfReinsurance	xbrli:monetaryItem, credit	Premiums written, net of reinsurance	The amount of premiums written, net of amounts reinsured with third parties.	common practice: IAS 1 85
ifrs-full	PrepaymentRiskMember	xsd:boolean	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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	PrepaymentsAndAccruedIncome	X instant, debit	Prepayments and accrued income	The amount of prepayments and accrued income. [Refer: Prepayments; Accrued income]	common practice: IAS 1 112 c
ifrs-full	PrepaymentsAndAccruedIncomeAbstract	X instant	Prepayments and accrued income [abstract]		
ifrs-full	PresentationOfLeasesForLesseeAbstract	X instant	Presentation of leases for lessee [abstract]		
ifrs-full	PresentationOfOverlayApproachAbstract	X instant	Presentation of overlay approach [abstract]		
ifrs-full	PresentValueOfDefinedBenefitObligationMember	X instant	Present value of defined benefit obligation [member]	This 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				obligation resulting from employee service in the current and prior periods.	
ifrs-full	PreviousGAAPMember	Member	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	PreviouslyStatedMember	Member	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	PriceIndexMovements	XXX 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 hyperinflationary economy.	disclosure: IAS 29 39 c
ifrs-full	PricesSpecifiedInForwardAgreementsToPurchaseFinancialAssets	Instant, credit	Prices specified in forward agreements	Prices specified in forward agreements	disclosure: IFRS 7 B11D b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			to purchase financial assets for cash	to purchase financial assets for cash.	
ifrs-full	PrincipalPlaceOfBusiness		Principal place of business	The place where an entity principally conducts operations.	disclosure: IAS 1 138 a
ifrs-full	PrincipalPlaceOfBusinessOfAssociate		Principal 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	PrincipalPlaceOfBusinessOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse		Principal place of business of entity whose consolidated financial statements have been produced for public use	The principal 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]]	disclosure: IAS 27 16 a
ifrs-full	PrincipalPlaceOfBusinessOfJointOperation		Principal 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				place of business]	
ifrs-full	PrincipalPlaceOfBusinessOfJointVenture	PrincipalPlaceOfBusinessOfJointVenture	Principal place of business of joint venture	The principal place of business of a joint venture. [Refer: Principal place of business; Joint ventures [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii
ifrs-full	PrincipalPlaceOfBusinessOfSubsidiary	PrincipalPlaceOfBusinessOfSubsidiary	Principal place of business of subsidiary	The principal place of business of a subsidiary. [Refer: Principal place of business; 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	ProbabilityOfDefaultAxis	ProbabilityOfDefaultAxis	Probability of default [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 7 IG20C, example: IFRS 7 35M
ifrs-full	ProbabilityOfDefaultMeasurementInputMember	ProbabilityOfDefaultMeasurementInputMember	Probability of default, measurement input [member]	This member stands for the probability of default used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63
ifrs-full	ProbabilityOfDefaultMember	ProbabilityOfDefaultMember	Probability of default [member]	This member stands for all probabilities of default.	example: IFRS 7 IG20C, example: IFRS 7 35M
ifrs-full	ProceedsFromBorrowingsClassifiedAsFinancingActivities	ProceedsFromBorrowingsClassifiedAsFinancingActivities, debit	Proceeds from borrowings,	The cash inflow from borrowings	example: IAS 7 17 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			classified as financing activities	obtained. [Refer: Borrowings]	
ifrs-full	ProceedsFromChangesInOwnershipInterestsInSubsidiaries	Xdurationo, debit	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	The cash 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	ProceedsFromContributionsOfNoncontrollingInterests	Xdurationo, debit	Proceeds from contributions of non-controlling interests	The cash inflow from proceeds from contributions of non-controlling interests. [Refer: Non-controlling interests]	common practice: IAS 7 17
ifrs-full	ProceedsFromCurrentBorrowings	Xdurationo, debit	Proceeds from current borrowings	The cash inflow from current borrowings obtained. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFromDisposalOfExplorationAndEvaluationAssets	Xdurationo, debit	Proceeds from disposal of exploration and evaluation assets	The cash inflow from the disposal of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	common practice: IAS 7 16
ifrs-full	ProceedsFromDisposalOfMiningAssets	Xdurationo, debit	Proceeds from disposal	The cash inflow from the disposal	common practice: IAS 7 16

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of mining assets	of mining assets. [Refer: Mining assets]	
ifrs-full	ProceedsFromDisposalOfNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscon	Disposal of non-current assets or disposal groups classified as held for sale and discontinued operations, debit	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	The cash inflow from the disposal of non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale]	common practice: IAS 7 16
ifrs-full	ProceedsFromDisposalOfOilAndGasAssets	Disposal of oil and gas assets, debit	Proceeds 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	ProceedsFromDisposalOrMaturityOfAvailableforsaleFinancialAssets	Disposal or maturity of available-for-sale financial assets, debit	Proceeds from disposal or maturity of available-for-sale financial assets	The cash inflow from the disposal or maturity of available-for-sale financial assets. [Refer: Financial assets available-for-sale]	common practice: IAS 7 16 – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ProceedsFromDisposalOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvest	Duration, debit	Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	The cash inflow from the disposal of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment]	common practice: IAS 7 16
ifrs-full	ProceedsFromExerciseOfOptions	Duration, debit	Proceeds from exercise of options	The cash inflow from the exercise of options.	common practice: IAS 7 17
ifrs-full	ProceedsFromGovernmentGrantsClassifiedAsFinancingActivities	Duration, debit	Proceeds from government grants, classified as financing activities	The cash inflow from government grants, classified as financing activities. [Refer: Government [member]; Government grants]	common practice: IAS 20 28
ifrs-full	ProceedsFromGovernmentGrantsClassifiedAsInvestingActivities	Duration, debit	Proceeds from government grants, classified as investing activities	The cash inflow from government grants, classified as investing activities. [Refer: Government	common practice: IAS 20 28

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Government grants]	
ifrs-full	ProceedsFromIssueOfBondsNotesAndDebentures	Credit, debit	Proceeds from issue of bonds, notes and debentures	The cash inflow from the issuing of bonds, notes and debentures.	common practice: IAS 7 17
ifrs-full	ProceedsFromIssueOfOrdinaryShares	Credit, debit	Proceeds 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	ProceedsFromIssueOfPreferenceShares	Credit, debit	Proceeds 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	ProceedsFromIssueOfSubordinatedLiabilities	Credit, debit	Proceeds from issue of subordinated liabilities	The cash inflow from the issuing of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 7 17
ifrs-full	ProceedsFromIssuingOtherEquityInstruments	Credit, debit	Proceeds 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	ProceedsFromIssuingShares	Credit, debit	Proceeds from issuing shares	The cash inflow from	example: IAS 7 17 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				issuing shares.	
ifrs-full	ProceedsFromNoncurrentBorrowings	X duration, debit	Proceeds from non-current borrowings	The cash inflow from non-current borrowings obtained. [Refer: Borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFromOtherLongtermAssetsClassifiedAsInvestingActivities	X duration, debit	Proceeds from sales of other long-term assets, classified as investing activities	The cash 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]	example: IAS 7 16 b
ifrs-full	ProceedsFromSaleOrIssueOfTreasuryShares	X duration, debit	Proceeds from sale or issue of treasury shares	The cash 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	ProceedsFromSaleOfBiologicalAssets	X duration, debit	Proceeds from sales of biological assets	The cash inflow from sales of biological assets. [Refer: Biological assets]	common practice: IAS 7 16
ifrs-full	ProceedsFromSaleOfIntangibleAssetsClassifiedAsInvestingActivities	X duration, debit	Proceeds from sales of intangible assets, classified	The cash inflow from sales of intangible assets, classified	example: IAS 7 16 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			as investing activities	as investing activities. [Refer: Intangible assets other than goodwill]	
ifrs-full	ProceedsFromSalesOfInterestsInAssociates	Credit, debit	Proceeds 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	ProceedsFromSalesOfInvestmentProperty	Credit, debit	Proceeds from sales of investment property	The cash inflow from sales of investment property. [Refer: Investment property]	common practice: IAS 7 16
ifrs-full	ProceedsFromSalesOfInvestmentsAccountedForUsingEquityMethod	Credit, debit	Proceeds from sales of investments accounted for using equity method	The cash inflow from sales of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	common practice: IAS 7 16
ifrs-full	ProceedsFromSalesOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	Credit, debit	Proceeds from sales of investments other than investments accounted for using equity method	The cash inflow from sales of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method;	common practice: IAS 7 16

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Investments other than investments accounted for using equity method]	
ifrs-full	ProceedsFromSalesOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	Credit, debit	Proceeds from sales of property, plant and equipment, classified as investing activities	The cash inflow from sales of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	disclosure: IAS 7 16 b
ifrs-full	ProceedsFromSalesOrMaturityOfFinancialInstrumentsClassifiedAsInvestingActivities	Credit, debit	Proceeds from sales or maturity of financial instruments, classified as investing activities	The cash inflow from sales or maturity of financial instruments, classified as investing activities. [Refer: Financial instruments, class [member]]	disclosure: IAS practice: IAS 7 16
ifrs-full	ProceedsFromTransferActivity	Credit, debit	Proceeds from transfer activity during period representing greatest transfer activity	The amount of proceeds recognised from the transfer of financial assets during the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds	disclosure: IFRS 7 42G c iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets]	
ifrs-full	ProductionSupplies	Instant, 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	ProductsAndServicesAxis	axis	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	ProductsAndServicesMember	member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				member is used.	
ifrs-full	ProfessionalFeesExpense	X duration, 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]	disclosure: IAS 1 106 d i, disclosure: IAS 1 81A a, disclosure: IAS 7 18 b, disclosure: IFRS 1 24 b, disclosure: IFRS 1 32 a ii, example: IFRS 12 B10 b, example: IFRS 17 113 b – Effective 2021-01-01, example: IFRS 4 39L e – Effective on first application of IFRS 9, disclosure: IFRS 8 28 b, disclosure: IFRS 8 23
ifrs-full	ProfitLossAbstract		Profit (loss) [abstract]		
ifrs-full	ProfitLossAttributableToAbstract		Profit (loss), attributable to [abstract]		
ifrs-full	ProfitLossAttributableToNoncontrollingInterests	X duration, credit	Profit (loss), attributable to non-controlling interests	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				controlling interests]	
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntity	Duration, credit	Profit (loss) attributable to ordinary equity holders of parent entity	Total profit (loss) attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss)]	disclosure: IAS 33 70 a
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityAbstract		Profit (loss) attributable to ordinary equity holders of parent entity [abstract]		
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects	Duration, credit	Profit (loss) attributable to ordinary equity holders of parent entity including dilutive effects	Total profit (loss) attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]	disclosure: IAS 33 70 a
ifrs-full	ProfitLossAttributableToOwnersOfParent	Duration, credit	Profit (loss), 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	ProfitLossBeforeTax	Duration, 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:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

					IFRS 8 28 b, example: IFRS 8 23
ifrs-full	ProfitLossFromContinuingOperations	Duration credit	Profit (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	ProfitLossFromContinuingOperationsAttributableToNoncontrollingInterests	Duration credit	Profit (loss) from continuing operations attributable to non-controlling interests	The profit (loss) from continuing operations attributable to non-controlling interests. [Refer: Profit (loss) from continuing operations; Non-controlling interests]	example: IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFromContinuingOperationsAttributableToOrdinaryEquityHoldersOfParentEntity	Duration credit	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	The profit (loss) from continuing operations attributable to ordinary equity holders of the parent entity. [Refer: Continuing operations [member]; Profit (loss) from continuing operations]	disclosure: IAS 33 70 a
ifrs-full	ProfitLossFromContinuingOperationsAttributableToOrdinaryEquityHoldersOfParentEntityIncludi	Duration credit	Profit (loss) from continuing operations attributable to ordinary equity holders of	The profit (loss) from continuing operations attributable to ordinary equity holders of the	disclosure: IAS 33 70 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ProfitLossFromDiscontinuedOperations	Duration, credit	Profit (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	ProfitLossFromDiscontinuedOperationsAttributableToNoncontrollingInterests	Duration, credit	Profit (loss) from discontinued operations attributable to non-controlling interests	The profit (loss) from discontinued operations attributable to non-controlling interests. [Refer: Profit (loss) from discontinued operations; Non-controlling interests]	example: IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToOwnersOfParentEntity	Duration, credit	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss) from discontinued operations]	disclosure: IAS 33 70 a
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToOwnersOfParentEntityInclu	Duration, credit	Profit (loss) from discontinued	The profit (loss) from discontinued	disclosure: IAS 33 70 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ProfitLossFromOperatingActivities	Duration, credit	Profit (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	ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalances	Duration, credit	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	The profit (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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				balances related to profit or loss; Profit (loss)]	
ifrs-full	ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalances	Increase (decrease) through net movement in regulatory deferral account balances, credit	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests	Profit (loss), including 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]	ExamplesRelatedToProfitOrLossA IFRS 14 IE1, example: IFRS 14 23
ifrs-full	ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalances	Increase (decrease) through net movement in regulatory deferral account balances, credit	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax,	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss, attributable to owners of parent, that includes the net movement in regulatory deferral account balances related to profit or loss	ExamplesRelatedToProfitOrLossA IFRS 14 IE1, example: IFRS 14 23

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ProfitLossOfAcquiree	Duration, 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	ProfitLossOfCombinedEntity	Duration, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Profit (loss)]	
ifrs-full	ProfitLossRecognisedOnExchangingConstructionServicesForFinancialAsset	Instant, credit	Profit (loss) recognised on exchanging construction services for financial asset	The profit (loss) recognised on exchanging construction services for a financial asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]	disclosure 2011 SIC 29 6A
ifrs-full	ProfitLossRecognisedOnExchangingConstructionServicesForIntangibleAsset	Instant, credit	Profit (loss) recognised on exchanging construction services for intangible asset	The profit (loss) recognised on exchanging construction services for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]	disclosure 2011 SIC 29 6A
ifrs-full	ProfitsLossesOnDisposalOfInvestmentsAndChangesInValueOfInvestments	Duration, credit	Profit (loss) on disposal of investments and changes in value of investments	The profit (loss) on disposal of investments and changes in the value of investments. [Refer: Profit (loss)]	disclosure IAS 26 35 b ix
ifrs-full	ProgrammingAssets	Instant, debit	Programming assets	The amount of assets relating to programming.	common practice: IAS 1 55

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Assets]	
ifrs-full	PropertyAmountContributedToRealEstateFairValueOfPlanAssets	Instant, debit	Real estate, amount contributed to fair value of plan assets	The amount 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	PropertyDevelopmentAndProjectManagementExpense	Duration, debit	Property development and project management expense	The amount of expense arising from property development and project management.	common practice: IAS 1 85
ifrs-full	PropertyDevelopmentAndProjectManagementIncome	Duration, credit	Property development and project management income	The amount of income arising from property development and project management.	common practice: IAS 1 85
ifrs-full	PropertyIntendedForSaleInOrdinaryCourseOfBusiness	Instant, debit	Property intended for sale in ordinary course of business	The amount 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	PropertyManagementExpense	Duration, debit	Property management expense	The amount of expense relating to property management. Property is land or a building –	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or part of a building – or both.	
ifrs-full	PropertyPlantAndEquipment	Equipment, 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	PropertyPlantAndEquipmentAbstract	Property, plant and equipment [abstract]			
ifrs-full	PropertyPlantAndEquipmentByOperatingLeaseStatusAxis	Property, plant and equipment by operating lease status [axis]		This 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 16 95
ifrs-full	PropertyPlantAndEquipmentByOperatingLeaseStatusMember	Property, plant and equipment by operating lease status [member]		This member stands for all property, plant and equipment when disaggregated by the operating lease status by a lessor. It also	disclosure: IFRS 16 95

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	PropertyPlantAndEquipment	XBRL Instant, debit	PropertyPlantAndEquipmentCarryingAmount	The amount of property, plant and equipment, revalued assets, at cost	CostOfRevaluedAssets	disclosure: IAS 16 77 e
ifrs-full	PropertyPlantAndEquipment	XBRL Instant, debit	PropertyPlantAndEquipmentCarryingAmount	The amount of property, plant and equipment, assets retired from active use and not classified as held for sale	AssetsRetiredFromActiveUse	disclosure: IAS 16 79 c
ifrs-full	PropertyPlantAndEquipment	XBRL Instant, debit	PropertyPlantAndEquipmentCarryingAmount	The amount of property, plant and equipment,	RevaluedAssets	disclosure: IAS 16 77

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			revalued assets	stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipment	Instant, debit	PropertyPlantAndEquipmentExpenditures RecognisedInCarryingAmountOfItem	The 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]	disclosure: IAS 16 74 b
ifrs-full	PropertyPlantAndEquipment	Instant, debit	PropertyPlantAndEquipmentFairValueUsedAsDeemedCost	The cost 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	PropertyPlantAndEquipment	Instant, debit	GrossCarryingAmountOfFullyDepreciated PropertyPlantAndEquipment	The gross carrying amount of fully depreciated property, plant and	example: IAS 16 79 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets still in use	equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentMember	Property, 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	PropertyPlantAndEquipmentNotSubjectToOperatingLeasesMember	Property, plant and equipment not subject to operating leases [member]	This 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,		disclosure: IFRS 16 95

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentPledgedAsSecurity	Instant, debit	Property, plant and equipment, pledged as security	The amount of property, plant and equipment pledged as security for liabilities. [Refer: Property, plant and equipment]	disclosure: IAS 16 74 a
ifrs-full	PropertyPlantAndEquipmentRecognisedAsOfAcquisitionDate	Instant, debit	Property, plant and equipment recognised as of acquisition date	The amount recognised as of the acquisition date for plant, property and equipment acquired in a business combination. [Refer: Property, plant and equipment; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	PropertyPlantAndEquipmentRestrictionsOnTitle	Instant, debit	Property, plant and equipment, restrictions on title	The amount of property, plant and equipment subject to restrictions on title. [Refer: Property, plant and equipment]	disclosure: IAS 16 74 a
ifrs-full	PropertyPlantAndEquipmentRevaluationAbstract		Property, plant and equipment, revaluation [abstract]		
ifrs-full	PropertyPlantAndEquipmentRevaluationSurplus	Instant, credit	Property, plant and equipment, revaluation surplus	The amount of revaluation surplus that relates to property,	disclosure: IAS 16 77 f

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]	
ifrs-full	PropertyPlantAndEquipmentSubjectToOperatingLeasesMember	Member	Property, plant and equipment subject to operating leases [member]	This member 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]	disclosure: IFRS 16 95
ifrs-full	PropertyPlantAndEquipmentTemporarilyIdle	Explanation, debit	Property, 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	PropertyServiceChargeExpense	Explanation, debit	Property service charge expense	The amount of expense arising from charges related to servicing of property.	common practice: IAS 1 112 c
ifrs-full	PropertyServiceChargeIncome	Explanation, credit	Property service	The amount of income arising from	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			charge income	charges related to servicing of property.	
ifrs-full	PropertyServiceChargeIncomeExpense	Duration, credit	Property service charge income (expense)	The amount of income or expense arising from property service charge. [Refer: Property service charge expense; Property service charge income]	common practice: IAS 1 112 c
ifrs-full	PropertyServiceChargeIncomeExpenseAbstract		Property service charge income (expense) [abstract]		
ifrs-full	PropertyTaxExpense	Duration, debit	Property tax expense	The amount of tax expense levied on property. Property is land or a building – or part of a building – or both.	common practice: IAS 1 85
ifrs-full	ProportionOfOwnershipInterestInAssociate	Duration	Proportion of ownership interest in associate	The proportion of ownership interest in an associate attributable to the entity. [Refer: Associates [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv
ifrs-full	ProportionOfOwnershipInterestInJointOperation	Duration	Proportion of ownership interest	The proportion of ownership	disclosure: IFRS 12 21 a iv

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in joint operation	interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]	
ifrs-full	ProportionOfOwnershipInterestInJointVenture	xs:duration	Proportion 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	ProportionOfOwnershipInterestInSubsidiary	xs:duration	Proportion 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	ProportionOfOwnershipInterestsHeldByNoncontrollingInterests	xs:duration	Proportion of ownership interests held by non-controlling interests	The proportion of ownership interests in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	disclosure: IFRS 12 12 c
ifrs-full	ProportionOfVotingPowerHeldInAssociate	xs:duration	Proportion 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Associates [member]]	
ifrs-full	ProportionOfVotingPowerHeldInSubsidiary	xbrli:pureItemType xbrli:duration	Proportion of voting rights held in subsidiary	The proportion of the voting rights in a subsidiary held by the entity. [Refer: Subsidiaries [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 19B c
ifrs-full	ProportionOfVotingRightsHeldByNoncontrollingInterests	xbrli:pureItemType xbrli:duration	Proportion of voting rights held by non-controlling interests	The proportion of the voting rights in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	disclosure: IFRS 12 12 d
ifrs-full	ProportionOfVotingRightsHeldInJointOperation	xbrli:pureItemType xbrli:duration	Proportion of voting rights held in joint operation	The proportion of the voting rights in a joint operation held by the entity. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a iv
ifrs-full	ProportionOfVotingRightsHeldInJointVenture	xbrli:pureItemType xbrli:duration	Proportion of voting rights held in joint venture	The proportion of the voting rights in a joint venture held by 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	ProvisionForCreditCommitments	xbrli:stringItemType xbrli:duration	Provision for credit commitments [member]	This member stands for a provision for credit commitments	common practice: IAS 37 84

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				entered into by the entity. [Refer: Other provisions [member]]	
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCosts	Instant, credit	Provision for decommissioning, restoration and rehabilitation costs	Amount of provision for costs related to decommissioning, restoration and rehabilitation. [Refer: Other provisions]	Example: IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCostsAbstract		Provision for decommissioning, restoration and rehabilitation costs [abstract]		
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCostsMember		Provision for decommissioning, restoration and rehabilitation costs [member]	This member stands for a provision relating to decommissioning, restoration and rehabilitation costs. [Refer: Other provisions [member]]	Example: IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	ProvisionForTaxesOtherThanIncomeTaxMember		Provision for taxes other than income tax [member]	This member stands for a provision for 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	common practice: IAS 37 84

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions [member]]	
ifrs-full	ProvisionOfGuaranteesOrCollateralByEntityRelatedPartyTransactions	X duration, credit	Provision of guarantees or collateral by entity, related party transactions	The amount of guarantees or collateral provided by the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	example: IAS 24 21 h
ifrs-full	ProvisionOfGuaranteesOrCollateralToEntityRelatedPartyTransactions	X duration, credit	Provision of guarantees or collateral to entity, related party transactions	The amount of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	example: IAS 24 21 h
ifrs-full	Provisions	X instant, credit	Provisions	The amount of liabilities of uncertain timing or amount.	disclosure: IAS 1 54 l
ifrs-full	ProvisionsAbstract		Provisions [abstract]		
ifrs-full	ProvisionsArisingFromInsuranceContracts	X instant, credit	Adequacy Tests Liability Adequacy Provisions arising from	The amount of provisions	example: IFRS 4

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransaction	instant, credit	Provisions for doubtful debts related to outstanding balances of related party transaction	The amount of provisions for doubtful debts related to the amount of outstanding balances in related party transactions. [Refer: Provisions]	disclosure: IAS 24 18 c
ifrs-full	ProvisionsForEmployeeBenefits	instant, credit	Provisions for employee benefits	The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]	disclosure: IAS 1 78 d
ifrs-full	ProvisionsForFutureNonparticipatingBenefits	instant, credit	Provisions for future non-	The amount of provisions for future	example: IFRS 4 IG22 e –

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			participating benefits	non-participating benefits. [Refer: Provisions]	Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ProvisionUsedOtherProvisions	Increase (decrease) through other provisions, 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	PurchasedCallOptionsMember		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	PurchaseOfAvailableforsaleFinancialAssets	Increase through purchases of financial assets, credit	Purchase of 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	PurchaseOfBiologicalAssets	Increase through purchases of biological assets, credit	Purchase of biological assets	The cash outflow for the purchase of biological assets. [Refer:	common practice: IAS 7 16

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Biological assets]	
ifrs-full	PurchaseOfExplorationAndEvaluationAssets	X duration, credit	Purchase of 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	PurchaseOfFinancialInstruments,ClassifiedAsInvestingActivities	X duration, credit	Purchase of financial instruments, classified as investing activities	The cash outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities	X duration, credit	Purchase of intangible assets, classified as investing activities	The cash outflow for the purchases of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]	example: IAS 7 16 a
ifrs-full	PurchaseOfInterestsInAssociates	X duration, credit	Purchase of interests in associates	The cash outflow for the purchase of interests in associates. [Refer: Associates [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfInterestsInInvestmentsAccountedForUsingEquityMethod	X duration, credit	Purchase of interests in investments accounted for	The cash outflow for the purchase of interests in investments	common practice: IAS 7 16

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			using equity method	accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	PurchaseOfInvestmentProperty	Investing activities, credit	Purchase of investment property	The cash outflow for the purchase of investment property. [Refer: Investment property]	common practice: IAS 7 16
ifrs-full	PurchaseOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	Investing activities, credit	Purchase of investments other than investments accounted for using equity method	The cash 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]	common practice: IAS 7 16
ifrs-full	PurchaseOfMiningAssets	Investing activities, credit	Purchase of mining assets	The cash outflow for the purchase of mining assets. [Refer: Mining assets]	common practice: IAS 7 16
ifrs-full	PurchaseOfOilAndGasAssets	Investing activities, credit	Purchase of oil and gas assets	The cash outflow for the purchase of oil and gas assets. [Refer:	common practice: IAS 7 16

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Oil and gas assets]	
ifrs-full	PurchaseOfOtherLongtermAssetsClassifiedAsInvestingActivities	Long-term credit	Purchase of other long-term assets, classified as investing activities	The cash 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]	Example: IAS 7 16 a
ifrs-full	PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	Property, plant and equipment credit	Purchase of property, plant and equipment, classified as investing activities	The cash outflow for the purchases of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	Example: IAS 7 16 a
ifrs-full	PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyA	Property, plant and equipment credit	Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	The cash 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	Common practice: IAS 7 16

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				property; Other non-current assets; Property, plant and equipment]	
ifrs-full	PurchaseOfTreasuryShares	Increase (decrease) through purchase of treasury shares, 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	PurchasesFairValueMeasurementAssets	Increase (decrease) through purchases, fair value measurement, assets, debit	Purchases, 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	PurchasesFairValueMeasurementEntitysOwnEquityInstruments	Increase (decrease) through purchases, fair value measurement, entity's own equity instruments, credit	Purchases, fair value measurement, entity's own equity instruments	The increase 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]]	disclosure: IFRS 13 93 e iii
ifrs-full	PurchasesFairValueMeasurementLiabilities	Increase (decrease) through purchases, fair value measurement, liabilities, credit	Purchases, fair value measurement, liabilities	The increase in the fair value measurement of liabilities resulting from purchases	disclosure: IFRS 13 93 e iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of those liabilities. [Refer: At fair value [member]]	
ifrs-full	PurchasesOfGoodsRelatedPartyTransactions	XbrlRelatedPartyTransactions, debit	Purchases of goods, related party transactions	The amount of goods purchased by the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 a
ifrs-full	PurchasesOfPropertyAndOtherAssetsRelatedPartyTransactions	XbrlRelatedPartyTransactions, debit	Purchases of property and other assets, related party transactions	The amount of property and other assets purchased by the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 b
ifrs-full	QualitativeAssessmentOfEstimatedEffectOfPracticalExpedientsUsedWhenApplyingIFRS15Retros		Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	The qualitative assessment of the estimated effect of the practical expedients used when applying IFRS 15 retrospectively.	IFRS 15 C6 b
ifrs-full	QualitativeDescriptionOfEffectOnFinancialStatementsOfChangesInActivitiesThatPermittedInsurer		Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly	Qualitative description of the effect on the financial statements of the change in activities that permitted an insurer to reassess whether its activities are predominantly	IFRS 4 39C c iii – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			connected with insurance	connected with insurance.	
ifrs-full	QualitativeDescriptionOfEffectOnFinancialStatementsOfChangesInActivitiesThatResultedInInsurer	textBlockItemType	Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	Qualitative description of the effect on the financial statements of change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	disclosure IFRS 4 39D c – Expiry date 2021-01-01
ifrs-full	QualitativeInformationAboutContinuingInvolvementInDerecognisedFinancialAssets	textBlockItemType	Qualitative information about continuing involvement in derecognised financial assets	Qualitative information about the entity's continuing involvement in derecognised financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets]	disclosure IFRS 7 42E f
ifrs-full	QualitativeInformationAboutEntitysObjectivesPoliciesAndProcessesForManagingCapital	textBlockItemType	Qualitative information about entity's objectives, policies and processes for managing capital	Qualitative information about the entity's objectives, policies and processes for managing capital. This should include a description of what it manages as capital, the	disclosure IAS 1 135 a

				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	QualitativeInformationAboutSensitivityAndInformationAboutThoseTermsAndConditionsOfInsura	textBlock	Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	Qualitative 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]]	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:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForBiologicalAssetsAtCost	textBlock	Range of estimates within which fair value is likely to lie for biological assets, at cost	The range 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]	disclosure: IAS 41 54 c
ifrs-full	RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentPropertyAtCostOrInAccord	textBlock	Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model	The range 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	disclosure: 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	RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentPropertyCostModel	textBlock	Range of estimates within which fair value is likely to lie for investment property, cost model	The range of estimates within which fair value is highly likely to lie for investment property measured using the cost model. [Refer: Investment property]	disclosure: IAS 40 79 e iii
ifrs-full	RangesMember	member	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	RangesOfExercisePricesForOutstandingShareOptionsAxis	axis	Ranges of exercise prices for outstanding share options [axis]	This axis of a table defines the relationship between the domain members or	disclosure: IFRS 2 45 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				categories in the table and the line items or concepts that complete the table.	
ifrs-full	RangesOfExercisePricesForOutstandingShareOptionsMember	Member	Ranges of exercise prices for outstanding share options [member]	This member 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	RatedCreditExposures	Instant	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Credit exposure]	
ifrs-full	RateOfReturnUsedToReflectTimeValueOfMoneyRegulatoryDeferralAccountBalances	X instant, debit	Rate of return used to reflect time value of money, regulatory deferral account balances	The rate of return used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 33 b
ifrs-full	RateregulatedActivitiesMember	X instant, debit	Rate-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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RawMaterialsAndConsumablesUsed	Duration, debit	Raw materials and consumables used	The amount of raw materials and consumables used in the production process or in the rendering of services. [Refer: Current raw materials]	example: IAS 1 102, disclosure: IAS 1 99
ifrs-full	ReceiptsFromContractsHeldForDealingOrTradingPurposes	Duration, debit	Receipts From Trading Purposes	The cash inflow from contracts held for dealing or trading purposes	example: IAS 7 14 g
ifrs-full	ReceiptsFromPremiumsAndClaimsAnnuitiesAndOtherPolicyBenefits	Duration, debit	Receipts from premiums and claims, annuities and other policy benefits	The cash inflow from premiums and claims, annuities and other policy benefits.	example: IAS 7 14 e – Expiry date 2021-01-01
ifrs-full	ReceiptsFromRentsAndSubsequentSalesOfSuchAssets	Duration, debit	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	The cash inflow from rents and subsequent sales relating to assets initially held for rental to others and subsequently held for sale.	example: IAS 7 14
ifrs-full	ReceiptsFromRoyaltiesFeesCommissionsAndOtherRevenue	Duration, debit	Receipts from royalties, fees, commissions and other revenue	The cash inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]	example: IAS 7 14 b
ifrs-full	ReceiptsFromSalesOfGoodsAndRenderingOfServices	Duration, debit	Receipts from sales of goods and rendering of services	The cash inflow from sales of goods and rendering of services.	example: IAS 7 14 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReceivablesAndPayablesRelatedToInsuranceContracts	Instant, credit	Receivables and payables related to insurance contracts	The amount of receivables and payables related to insurance contracts (amounts currently due to and from agents, brokers and policyholders related to insurance contracts).	example: IFRS 4 IG22 g – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ReceivablesDueFromAssociates	Instant, debit	Receivables due from associates	The amount of receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesDueFromJointVentures	Instant, debit	Receivables due from joint ventures	The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesFromContractsWithCustomers	Instant, debit	Receivables 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				payment of that consideration is due.	
ifrs-full	ReceivablesFromContractsWithCustomersAbstract		Receivables from contracts with customers [abstract]		
ifrs-full	ReceivablesFromRentalOfProperties	XBRL instant, debit	Receivables from rental of properties	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	ReceivablesFromSaleOfProperties	XBRL instant, debit	Receivables 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	ReceivablesFromTaxesOtherThanIncomeTax	XBRL instant, debit	Receivables 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or joint arrangement on distributions to the reporting entity.	
ifrs-full	RecipesFormulaeModelsDesignsAndPrototypes	XMostlyDebit	RecipesFormulaeModelsDesignsAndPrototypes	The amount of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 f
ifrs-full	RecipesFormulaeModelsDesignsAndPrototypesMember	XMostlyDebit	RecipesFormulaeModelsDesignsAndPrototypesMember	This member stands for a class of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 f
ifrs-full	ReclassificationAdjustmentsOnApplicationOfOverlayApproachBeforeTax	XMostlyDebit	ReclassificationAdjustmentsOnApplicationOfOverlayApproachBeforeTax	The amount of reclassification adjustments related to the application of the overlay approach, before tax. Reclassification adjustments are amounts reclassified to profit	IFRS 4 35D b – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnApplicationOfOverlayApproachNetOfTax	Credit, debit	Reclassification adjustments on application of overlay approach, net of tax	The 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]	Net Of Tax IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	ReclassificationAdjustmentsOnAvailableforsaleFinancialAssetsBeforeTax	Credit, debit	Reclassification adjustments on available-for-sale financial assets, before tax	The amount of reclassification adjustments related to available-for-sale financial assets, before tax. Reclassification adjustments are amounts	Before Tax IAS 1 92 – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ReclassificationAdjustmentsOnAvailableforsaleFinancialAssetsNetOfTax	Duration, debit	Reclassification adjustments on available-for-sale financial assets, net of tax	The 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]	disclosure: IAS 1 92 – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesBeforeTax	Duration, debit	Reclassification adjustments	The amount of	disclosure: IAS 1 92,

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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]	disclosure: IFRS 7 23 d – Expiry date 2021-01-01
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesThatHedgeFutureCashFlowsAreNoLonger	Duration, debit	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	The amount of reclassification adjustments on cash flow hedges for which the hedged future cash flows are no longer expected to occur, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	disclosure: IFRS 7 24C b iv, disclosure: IFRS 7 24E a
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesThatHedgeItemsThatAffectedProfitOrLossNetC	Duration, debit	Reclassification adjustments on cash flow hedges for which hedged item affected	The amount of reclassification adjustments on cash flow hedges for which the	disclosure: 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]	
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesForWhichReservesOfCashFlowHedgesWillNotBe	Duration, debit	ReclassificationAdjustmentsOnCashFlowHedgesForWhichReservesOfCashFlowHedgesWillNotBe	TheAmountOfReclassificationAdjustmentsOnCashFlowHedgesForWhichReservesOfCashFlowHedgesWillNotBe	disclosure: IFRS 7 24E a
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesNetOfTax	Duration, debit	ReclassificationAdjustmentsOnCashFlowHedgesNetOfTax	TheAmountOfReclassificationAdjustmentsRelatedToCashFlowHedgesNetOfTax	disclosure: IAS 1 92, disclosure: IFRS 7 24C b iv, disclosure: IFRS 7 24E a, disclosure: IFRS 7 23 d – Expiry date 2021-01-01
				Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				periods. [Refer: Cash flow hedges [member]; Other comprehensive income]		
ifrs-full	ReclassificationAdjustmentsOnChangesInValueOfForeignCurrencyBasisSpreadsBeforeTax	Duration, debit	Reclassification 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]	IAS 1 92	
ifrs-full	ReclassificationAdjustmentsOnChangesInValueOfForeignCurrencyBasisSpreadsNetOfTax	Duration, debit	Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	Amount of reclassification adjustments related to change in value of foreign currency basis spreads, net of tax. Reclassification adjustments are amounts reclassified to profit	IAS 1 92	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnChangesInValueOfForwardElementsOfForwardContracts	Duration, debit	ReclassificationAdjustmentsOnChangesInValueOfForwardElementsOfForwardContractsBeforeTax	The amount of reclassification adjustments related to change in value of forward elements of forward contracts, 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]	listOfElements IAS 1 92
ifrs-full	ReclassificationAdjustmentsOnChangesInValueOfForwardElementsOfForwardContracts	Duration, debit	ReclassificationAdjustmentsOnChangesInValueOfForwardElementsOfForwardContractsNetOfTax	The amount of reclassification adjustments related to change in value of forward elements	listOfElements IAS 1 92

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of forward contracts, 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	ReclassificationAdjustmentsOnChangeInValueOfTimeValueOfOptionsBeforeTax	Adjustment, debit	Reclassification adjustments on change in value of time value of options, before tax	The amount of reclassification adjustments related to change in value of time value of options, 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]	Disclosure IAS 1 92
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfTimeValueOfOptionsNetOfTax	Adjustment, debit	Reclassification adjustments on change	The amount of reclassification	Disclosure IAS 1 92

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in value of time value of options, net of tax	adjustments related to change in value of time value of options, 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	ReclassificationAdjustmentsOnExchangeDifferencesOnTranslationBeforeTax	Duration, debit	Reclassification adjustments on exchange differences on translation, before tax	The amount of 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 income in the current	IAS 1 92, disclosure: IAS 21 48

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnExchangeDifferencesOnTranslationNetOfTax	Duration, debit	Reclassification adjustments on exchange differences on translation, net of tax	Amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, 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]	disclosure: IAS 1 92, disclosure: IAS 21 48
ifrs-full	ReclassificationAdjustmentsOnFinanceIncomeExpensesFromReinsuranceContractsHeldExcluded	Duration, debit	Reclassification 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	disclosure: 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, disclosure: IFRS 17 82

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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); Reinsurance contracts held [member]]	– Effective 2021-01-01
ifrs-full	ReclassificationAdjustmentsOnReclassificationExpensesFromReinsuranceContractsHeldExcluded	Duration, debit	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	Reclassification 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 current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance	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, disclosure: IFRS 17 82 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				income (expenses); Reinsurance contracts held [member]]	
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiv	XBRL duration, debit	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, 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: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	IAS 1 92, disclosure: IFRS 7 20 a viii
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiv	XBRL duration, debit	Reclassification adjustments on financial assets measured at fair value through other comprehensive	The amount of reclassification adjustments related to financial assets measured	IAS 1 92

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			income, net of tax	at fair value through other comprehensive income, 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 measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDesignatedFromOverlayApproach	Duration, debit	Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit	IFRS 4 39L f iii – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDesignatedFromOverlayApproach	Duration, debit	Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	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. 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]	Disclosure: IFRS 4 39L f iii – Effective on first application of IFRS 9
ifrs-full	ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax	Duration, debit	Reclassification adjustments on hedges of net investments	The amount of reclassification adjustments related to	Disclosure: IAS 1 92, disclosure: IAS 39 102,

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in foreign operations, before tax	hedges of net investments in foreign operations, 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]	disclosure: IFRS 9 6.5.14
ifrs-full	ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsNetOfTax	Duration, debit	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	amount of reclassification adjustments related to hedges of net investments in foreign operations, 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]	disclosure: IAS 1 92, disclosure: IAS 39 102, disclosure: IFRS 9 6.5.14, disclosure: IFRS 7 24C b iv, disclosure: IFRS 7 24E a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReclassificationAdjustmentsOnInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedE	Duration, debit	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	The amount of reclassification adjustments related to insurance finance income (expenses) from insurance contracts issued, 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]]	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	ReclassificationAdjustmentsOnInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedE	Duration, debit	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	The amount of reclassification adjustments related to insurance finance income (expenses) from insurance contracts issued, net of tax.	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]]	
ifrs-full	ReclassificationAdjustmentsOnNetMovementInRegulatoryDeferralAccountBalancesBeforeTax	Duration, debit	Reclassification adjustments on net movement in regulatory deferral account balances, before tax	Reclassification amount of reclassification adjustments related to the 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: Regulatory	disclosure IFRS 14 22 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				deferral account balances [member]; Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnNetMovementInRegulatoryDeferralAccountBalancesNetOfTax	Duration, debit	Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, 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: Regulatory deferral account balances [member]; Other comprehensive income]	disclosure: IFRS 14 22 b
ifrs-full	ReclassificationIntoAvailableforsaleFinancialAssets	Duration, debit	Reclassification into available-for-sale financial assets	The amount of financial assets reclassified into the available-for-sale category. [Refer: Financial assets	disclosure: IFRS 7 12 – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				available-for-sale]	
ifrs-full	ReclassificationIntoFinancialAssetsAtFairValueThroughProfitOrLoss	X duration, debit	ReclassificationIntoFinancialAssetsAtFairValueThroughProfitOrLoss	The amount of financial assets reclassified into the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	ReclassificationIntoHeldtomaturityInvestments	X duration, debit	ReclassificationIntoHeldtomaturityInvestments	The amount of financial assets reclassified into the held-to-maturity investments category. [Refer: Held-to-maturity investments; Financial assets]	disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	ReclassificationIntoLoansAndReceivables	X duration, debit	ReclassificationIntoLoansAndReceivables	The amount of financial assets reclassified into the loans and receivables category. [Refer: Loans and receivables; Financial assets]	disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	ReclassificationOfFinancialAssetsOutOfMeasuredAtAmortisedCostIntoMeasuredAtFairValue	X duration	ReclassificationOfFinancialAssetsOutOfMeasuredAtAmortisedCostIntoMeasuredAtFairValue	The amount of financial assets reclassified out of the amortised cost measurement category and into the fair	disclosure: IFRS 7 12B c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]	
ifrs-full	ReclassificationOfFinancialAssetsMeasuredAtAmortisedCostIntoMeasuredAtFairValueThro	Duration	Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	The amount 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	ReclassificationOfFinancialAssetsMeasuredAtFairValueThroughProfitOrLossIntoMeasuredAtAmortisedCost	Duration	Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	The amount 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	ReclassificationOfFinancialAssetsMeasuredAtFairValueThroughProfitOrLossIntoMeasuredAtFairValueThroughOtherComprehensiveIncon	Duration	Reclassification of financial assets out of measured at fair value through other	The amount of financial assets reclassified out of the fair value	IFRS 7 12B c

			comprehensive income into measured at amortised cost	through other comprehensive income measurement category and into the amortised cost measurement category. [Refer: Financial assets]	
ifrs-full	ReclassificationOfFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeIntoMeasuredAtFairValueThroughProfitOrLoss	ReclassificationOfFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeIntoMeasuredAtFairValueThroughProfitOrLossAmount	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	The fair value 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	ReclassificationOfFinancialAssetsMeasuredAtFairValueThroughProfitOrLossIntoMeasuredAtFairValueThroughOtherComprehensiveIncome	ReclassificationOfFinancialAssetsMeasuredAtFairValueThroughProfitOrLossIntoMeasuredAtFairValueThroughOtherComprehensiveIncomeAmount	Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	The fair value of financial assets reclassified out of the fair value through profit or loss measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]	IFRS 7 12B c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReclassificationOutOfAvailableForSaleFinancialAssets	Outflow, credit	Reclassification out of available-for-sale financial assets	The amount of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]	disclosure: IFRS 7 12A a – Expiry date 2021-01-01, disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	ReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	Outflow, credit	Reclassification out of financial assets at fair value through profit or loss	The amount 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]	disclosure: IFRS 7 12A a – Expiry date 2021-01-01, disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	ReclassificationOutOfHeldtomaturityInvestments	Outflow, credit	Reclassification out of held-to-maturity investments	The 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	ReclassificationOutOfLoansAndReceivables	Outflow, credit	Reclassification out of loans and receivables	The 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	ReclassifiedItemsAxis	axis	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	ReclassifiedItemsMember	mem	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	RecognisedAssetsDefinedBenefitPlan	X	Net defined 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				benefit plans [member]]	
ifrs-full	RecognisedAssetsRepresentingContinuingInvolvementInDerecognisedFinancialAssets	Assets, debit	Recognised assets representing continuing involvement in derecognised financial assets	The amount of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	IFRS 7 42E a
ifrs-full	RecognisedLiabilityForDefinedBenefitPlan	Liabilities, credit	Net defined benefit liability	The amount of deficit in a defined benefit plan. [Refer: Defined benefit plans [member]]	common practice: IAS 1 55
ifrs-full	RecognisedLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	Liabilities, credit	Recognised liabilities representing continuing involvement in derecognised financial assets	The amount of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	IFRS 7 42E a
ifrs-full	ReconciliationOfAccountingProfitMultipliedByApplicableTaxRatesAbstract		Reconciliation of accounting profit multiplied by applicable tax rates [abstract]		
ifrs-full	ReconciliationOfAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDetermin		Reconciliation of aggregate difference between fair value		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
ifrs-full	ReconciliationOfAverageEffectiveTaxRateAndApplicableTaxRateAbstract		Reconciliation of average effective tax rate and applicable tax rate [abstract]		
ifrs-full	ReconciliationOfChangesInAllowanceAccountForCreditLossesOfFinancialAssetsAbstract		Reconciliation of changes in allowance account for credit losses of financial assets [abstract]		
ifrs-full	ReconciliationOfChangesInBiologicalAssetsAbstract		Reconciliation of changes in biological assets [abstract]		
ifrs-full	ReconciliationOfChangesInContingentLiabilitiesRecognisedInBusinessCombinationAbstract		Reconciliation of changes in contingent liabilities recognised in business combination [abstract]		
ifrs-full	ReconciliationOfChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract		Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]		
ifrs-full	ReconciliationOfChangesInDeferredTaxLiabilityAssetAbstract		Reconciliation of changes in deferred tax liability		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			(asset) [abstract]		
ifrs-full	ReconciliationOfChangesInFairValueMeasurementAssetsAbstract		Reconciliation of changes in fair value measurement, assets [abstract]		
ifrs-full	ReconciliationOfChangesInFairValueMeasurementEntitysOwnEquityInstrumentsAbstract		Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]		
ifrs-full	ReconciliationOfChangesInFairValueMeasurementLiabilitiesAbstract		Reconciliation of changes in fair value measurement, liabilities [abstract]		
ifrs-full	ReconciliationOfChangesInGoodwillAbstract		Reconciliation of changes in goodwill [abstract]		
ifrs-full	ReconciliationOfChangesInIntangibleAssetsAndGoodwillAbstract		Reconciliation of changes in intangible assets and goodwill [abstract]		
ifrs-full	ReconciliationOfChangesInIntangibleAssetsOtherThanGoodwillAbstract		Reconciliation of changes in intangible assets other than goodwill [abstract]		
ifrs-full	ReconciliationOfChangesInInvestmentPropertyAbstract		Reconciliation of changes in investment property [abstract]		
ifrs-full	ReconciliationOfChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAb		Reconciliation of changes in liabilities under insurance		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			contracts and reinsurance contracts issued [abstract]		
ifrs-full	ReconciliationOfChangesInNetAssetsAvailableForBenefits	Abstract	Reconciliation of changes in net assets available for benefits [abstract]		
ifrs-full	ReconciliationOfChangesInOtherProvisions	Abstract	Reconciliation of changes in other provisions [abstract]		
ifrs-full	ReconciliationOfChangesInPropertyPlantAndEquipment	Abstract	Reconciliation of changes in property, plant and equipment [abstract]		
ifrs-full	ReconciliationOfChangesInReinsuranceAssets	Abstract	Reconciliation of changes in reinsurance assets [abstract]		
ifrs-full	ReconciliationOfFairValueOfCreditDerivative	Abstract	Reconciliation of fair value of credit derivative [abstract]		
ifrs-full	ReconciliationOfNominalAmountOfCreditDerivative	Abstract	Reconciliation of nominal amount of credit derivative [abstract]		
ifrs-full	ReconciliationOfNumberOfSharesOutstanding	Abstract	Reconciliation of number of shares outstanding [abstract]		
ifrs-full	ReconciliationOfRegulatoryDeferralAccountCreditBalances	Abstract	Reconciliation of regulatory deferral account credit		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			balances [abstract]		
ifrs-full	ReconciliationOfRegulatoryDeferralAccountDebitBalancesAbstract		Reconciliation of regulatory deferral account debit balances [abstract]		
ifrs-full	ReconciliationOfReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOthe		Reconciliation of reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract]		
ifrs-full	ReconciliationOfUndiscountedLeasePaymentsToNetInvestmentInFinanceLeaseAbstract		Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]		
ifrs-full	RecoverableAmountOfAssetOrCashgenerating	X instant, debit	Recoverable amount of asset or cash-generating unit	The higher of an asset's (or cash-generating unit's) fair value less costs of disposal and its value in use. [Refer: Cash-	disclosure: IAS 36 130 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				generating units [member]]	
ifrs-full	RecurringFairValueMeasurementMember	Recurring fair value measurement [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	RedesignatedAmountMember	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	RedesignatedFinancialAssetAsAvailableforsale	Redesignated financial asset as available-for-sale	The amount of financial assets redesignated as available-for-sale on transition to IFRSs. [Refer: IFRSs [member]; Financial assets]	disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	RedesignatedFinancialAssetAtFairValueThroughProfitOrLoss	Redesignated financial asset as at fair value through profit or loss	The amount 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; IFRSs [member]; Financial assets]	
ifrs-full	RedesignatedFinancialLiabilityAtFairValueThroughProfitOrLoss	Monetary item, credit	Redesignated financial liability as at fair value through profit or loss	The amount 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]	disclosure: IFRS 1 29A, disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	RedesignatedMember	Member	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	RedesignationAxis	Axis	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReductionOfIssuedCapital	Xbrli:duration, 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	RefundsProvision	Xbrli:instant, 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	RefundsProvisionAbstract		Refunds provision [abstract]		
ifrs-full	RefundsProvisionMember	xbrli:domainItemType	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	RegulatoryDeferralAccountBalancesAxis	xbrli:domainItemType	Regulatory 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	RegulatoryDeferralAccountBalancesClassifiedAsDisposalGroupsMember	xbrli:domainItemType	Regulatory deferral account balances classified as disposal groups [member]	This member stands for regulatory deferral account balances that are classified as disposal groups.	disclosure: IFRS 14 B22

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	
ifrs-full	RegulatoryDeferralAccountBalancesMember	RegulatoryDeferralAccountBalancesMember	Regulatory 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				deferral account balances" axis if no other member is used.	
ifrs-full	RegulatoryDeferralAccountBalancesNotClassifiedAsDisposalGroupsMember	member	RegulatoryDeferralAccountBalancesNotClassifiedAsDisposalGroupsMember	This member stands for regulatory deferral account balances that are not classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	disclosure: IFRS 14 B22
ifrs-full	RegulatoryDeferralAccountCreditBalances	X-ibrl:Amount, credit	RegulatoryDeferralAccountCreditBalances	The amount of regulatory deferral account credit balances. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 20 b, disclosure: IFRS 14 33 a, disclosure: IFRS 14 35
ifrs-full	RegulatoryDeferralAccountCreditBalancesAbstract		RegulatoryDeferralAccountCreditBalancesAbstract		
ifrs-full	RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiability	X-ibrl:Amount, credit	RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiability	The amount of regulatory deferral account credit balances and the related deferred tax liability.	disclosure: IFRS 14 24, disclosure: IFRS 14 B11 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances]	
ifrs-full	RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiabilityAbstract		Regulatory deferral account credit balances and related deferred tax liability [abstract]		
ifrs-full	RegulatoryDeferralAccountCreditBalancesDirectlyRelatedToDisposalGroup	Yes	Regulatory deferral account credit balances directly related to disposal group	The amount 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]]	disclosure: IFRS 14 25
ifrs-full	RegulatoryDeferralAccountDebitBalances	Yes	Regulatory 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RegulatoryDeferralAccountDebitBalances	Regulatory deferral account debit balances [abstract]			
ifrs-full	RegulatoryDeferralAccountDebitBalancesAndRelatedDeferredTaxAsset	Yes	Instant, debit	Regulatory deferral account debit balances and related deferred tax asset	The amount of regulatory deferral account debit balances and the related deferred tax asset. [Refer: Regulatory deferral account debit balances; Deferred tax asset associated with regulatory deferral account balances]	IFRS 14 24, disclosure: IFRS 14 B11 a
ifrs-full	RegulatoryDeferralAccountDebitBalancesAndRelatedDeferredTaxAssetAbstract			Regulatory deferral account debit balances and related deferred tax asset [abstract]		
ifrs-full	RegulatoryDeferralAccountDebitBalancesDirectlyRelatedToDisposalGroup	Yes	Instant, debit	Regulatory deferral account debit balances directly related to disposal group	The amount of regulatory deferral account debit balances that are directly related to a disposal group. [Refer: Regulatory deferral account debit balances; Disposal groups classified as held for sale [member]]	IFRS 14 25

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RegulatoryEnvironmentsAxis	axis	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	RegulatoryEnvironmentsMember	member	Regulatory 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	ReimbursementRightsAtFairValue	instant, debit	Reimbursement rights, at fair value	The 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	ReinsuranceAssets	instant, debit	Reinsurance assets	The amount of a cedant's net contractual	disclosure: IFRS 4 37 e – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				rights under a reinsurance contract.	
ifrs-full	ReinsuranceContractsHeldMember	mber	Reinsurance contracts held [member]	This member stands for reinsurance contracts held. Reinsurance 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	ReinsuranceContractsHeldThatAreAssets	Xbrli:monetaryItemType debit	Reinsurance 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	ReinsuranceContractsHeldThatAreLiabilities	Xbrli:monetaryItemType credit	Reinsurance 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	ReinsurersSharesOfAmountArisingFromInsuranceContracts	mber	Reinsurer's share of	This member stands for the	common practice:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	RelatedPartiesMember	member	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 personnel of the reporting entity or of a parent of the reporting	disclosure: IAS 24 19

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 post-employment

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the reporting entity. [Refer: Joint ventures [member]; Key management personnel of entity or parent [member]]	
ifrs-full	RelatedPartyTransactionsAbstract		Related party transactions [abstract]		
ifrs-full	RemainingAmortisationPeriodOfIntangibleAssetsMaterialToEntity	DURAT	Remaining amortisation period of intangible assets material to entity	The remaining amortisation period of individual intangible assets that are material to the entity's financial statements. [Refer: Depreciation and amortisation expense]	disclosure: IAS 38 122 b
ifrs-full	RemainingContractualUndiscountedCashOutflowsInflowsThatArisesFromContractsWithinScopeOf	X-instant, credit	Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	The amount of the remaining contractual undiscounted cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	disclosure: IFRS 17 132 b i – Effective 2021-01-01
ifrs-full	RemainingRecoveryPeriodOfRegulatoryDeferralAccountDebitBalances	DURAT	Remaining recovery period of regulatory deferral account debit balances	The remaining recovery period of regulatory deferral account debit balances. [Refer:	disclosure: IFRS 14 33 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Regulatory deferral account debit balances]	
ifrs-full	RemainingReversalPeriodOfRegulatoryDeferralAccountCreditBalances	Duration, credit	Remaining reversal period of regulatory deferral account credit balances	The remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	Disclosure: IFRS 14 33 c
ifrs-full	RemainingUnamortisedGainsAndLossesArisingOnBuyingReinsurance	Instant, credit	Remaining unamortised gains (losses) arising on buying reinsurance	The amount of unamortised deferred gains (losses) arising from the purchase of reinsurance.	disclosure: 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	RentalIncome	X duration, credit	Rental income	The amount of income recognised from rental activities.	common practice: IAS 1 112 c
ifrs-full	RentalIncomeFromInvestmentProperty	X duration, credit	Rental 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	RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpense	X duration, credit	Rental income from investment	The amount of rental income	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpenseAbstract		Rental income from investment property, net of direct operating expense [abstract]		
ifrs-full	RentDeferredIncome	Instant, credit	Rent deferred income	The amount of deferred income arising on rental activity. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredIncomeClassifiedAsCurrent	Instant, credit	Rent deferred income classified as current	The amount of rent deferred income classified as current. [Refer: Rent deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredIncomeClassifiedAsNoncurrent	Instant, credit	Rent deferred income classified as non-current	The amount of rent deferred income classified as non-current. [Refer: Rent	common practice: IAS 1 78

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				deferred income]	
ifrs-full	RentMeasurementInputMember		Rent, measurement input [member]	This member stands for the rent used as a measurement input.	common practice: IFRS 13 93 d
ifrs-full	RepairsAndMaintenanceExpense	Duration, debit	Repairs 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	RepaymentsOfBondsNotesAndDebentures	Duration, credit	Repayments of bonds, notes and debentures	The cash outflow for repayments of bonds, notes and debentures.	common practice: IAS 7 17
ifrs-full	RepaymentsOfBorrowingsClassifiedAsFinancingActivities	Duration, credit	Repayments of borrowings, classified as financing activities	The cash outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]	example: IAS 7 17 d
ifrs-full	RepaymentsOfCurrentBorrowings	Duration, credit	Repayments of current borrowings	The cash outflow for repayments of current borrowings. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	RepaymentsOfNoncurrentBorrowings	Duration, credit	Repayments of non-current borrowings	The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]	common practice: IAS 7 17

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RepaymentsOfSubordinatedLiabilities	Subordinated credit	Repayments of subordinated liabilities	The cash outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 7 17
ifrs-full	ReportableSegmentsMember	Reportable segments [member]	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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 users of the financial statements. [Refer: Operating segments [member]]	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReportedIfInComplianceWithRequirementOfIFRSMember	member	Reported if in compliance with requirement of IFRS [member]	This 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.	common practice: IAS 1 20 d
ifrs-full	ReportingYearMember	member	Reporting year [member]	This member stands for the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	RepurchaseAgreementsAndCashCollateralOnSecuritiesLent	instant, credit	Repurchase agreements and cash collateral on securities lent	The 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	ResearchAndDevelopmentExpense	duration, debit	Research 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	ReserveForCatastrophe	instant, credit	Reserve for catastrophe	A component of equity representing resources to provide for	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ReserveForCatastropheMember	catastrophe [member]	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	ReserveForEqualisation	instant, 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	ReserveForEqualisationMember	equalisation [member]	Reserve for equalisation [member]	This member stands for a component of equity representing	example: IAS 1 108 – Expiry date 2021-01-01, disclosure:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ReserveOfCashFlowHedges	Increase (decrease) through credit	Reserve of cash flow hedges	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]]	common practice: IAS 1 78 e, disclosure: IFRS 9 6.5.11
ifrs-full	ReserveOfCashFlowHedgesContinuingHedges	Increase (decrease) through credit	Reserve of 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Reserve of cash flow hedges]	
ifrs-full	ReserveOfCashFlowHedgesHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied	Increase (decrease) through credit	Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	Amount 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]	example: IFRS 7 24B b iii
ifrs-full	ReserveOfCashFlowHedgesMember	Not applicable	Reserve 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	ReserveOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability	Increase (decrease) through credit	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	Amount of equity representing the accumulated change in fair value of financial liabilities	example: practice: IAS 1 78 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]	
ifrs-full	ReservoOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiabilityMember	ChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	This member stands for a component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]	IAS 1 108
ifrs-full	ReservoOfChangeInValueOfForeignCurrencyBasisSpreadsMember	ChangeInValueOfForeignCurrencyBasisSpreads	Reserve of change in value of foreign currency basis spreads	This 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 instruments.	common practice: IAS 1 78 e, disclosure: IFRS 9 6.5.16

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReserveOfChangeInValueOfForeignCurrencyBasisSpreads	ChangeInValueOfForeignCurrencyBasisSpreadsMember	Reserve of change in value of foreign currency basis spreads [member]	This 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 instruments.	example: IAS 1 108, disclosure: IFRS 9 6.5.16
ifrs-full	ReserveOfChangeInValueOfForwardElementsOfForwardContracts	ChangeInValueOfForwardElementsOfForwardContractsMember	Reserve of change in value of forward elements of forward contracts	A component 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.	common practice: IAS 1 78 e, disclosure: IFRS 9 6.5.16
ifrs-full	ReserveOfChangeInValueOfForwardElementsOfForwardContracts	ChangeInValueOfForwardElementsOfForwardContractsMember	Reserve of change in value	This member stands for a component	example: IAS 1 108,

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ReserveOfChangeInValueOfTimeValueOfOptions	ChangeInValueOfTimeValueOfOptionsThatHedgeTransactionRelatedHedgedItems	Reserve of change in value of time value of options	A component 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	ReserveOfChangeInValueOfTimeValueOfOptionsMember	ChangeInValueOfTimeValueOfOptionsThatHedgeTransactionRelatedHedgedItemsMember	Reserve of change in value of time value of options [member]	This member stands for a component of equity representing the	example: IAS 1 108, disclosure: IFRS 9 6.5.15

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ReserveOfDiscretionaryParticipationFeatures	Instant, credit	Reserve of 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ReserveOfDiscretionaryParticipationFeatures	ReserveOfDiscretionaryParticipationFeaturesMember	Reserve of discretionary participation features [member]	This member stands for 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	example: IAS 1 108 – 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ReserveOfEquityComponentOfConvertibleInstruments	Credit	Reserve of equity component of convertible instruments	Amount of equity representing components of convertible instruments classified as equity.	common practice: IAS 1 55
ifrs-full	ReserveOfEquityComponentOfConvertibleInstrumentsMember	Credit	Reserve of equity component of convertible instruments [member]	This member stands for a component of equity representing components of convertible instruments classified as equity.	common practice: IAS 1 108

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReserveOfExchangeDifferencesOnTranslation	Increase (decrease) through exchange differences on translation, credit	Reserve of exchange differences on translation	A component 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]	disclosure: IAS 21 52 b
ifrs-full	ReserveOfExchangeDifferencesOnTranslationArisingFromHedgesOfNetInvestmentsInForeignOperations	Increase (decrease) through exchange differences on translation, credit	Reserve of exchange differences on translation, continuing hedges	A component of equity representing the reserve of exchange differences on translation in relation to continuing hedges. [Refer: Reserve of exchange differences on translation]	disclosure: IFRS 7 24B b ii
ifrs-full	ReserveOfExchangeDifferencesOnTranslationArisingFromHedgesOfNetInvestmentsInForeignOperations	Increase (decrease) through exchange differences on translation, credit	Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	A component 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	disclosure: IFRS 7 24B b iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				exchange differences on translation]	
ifrs-full	ReserveOfExchangeDifferencesOnTranslationMember		Reserve of exchange differences on translation [member]	This member stands for a component of equity representing accumulated exchange differences on the translation of financial statements of foreign operations recognised in other comprehensive income. [Refer: Other comprehensive income]	example: IAS 1 108, disclosure: IAS 21 52 b
ifrs-full	ReserveOfFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLoss	Xinstant, credit	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	A component of equity representing the accumulated finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	Hedexc practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossMe		Reserve of finance income (expenses) from reinsurance contracts held	This member stands for a component of equity representing the accumulated	Hedexc: IAS 1 108 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ReserveOfGainsAndLossesFromInvestmentsInEquityInstruments	Amount, credit	Reserve of gains and losses from investments in equity instruments	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.	common practice: IAS 1 78 e
ifrs-full	ReserveOfGainsAndLossesFromInvestmentsInEquityInstruments	Member	Reserve of gains and losses from investments in equity instruments [member]	This line item 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.	IAS 1 108

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensive	X instant, credit	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	A component of equity representing the reserve of gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	Value on practice: IAS 1 78 e
ifrs-full	ReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensive	Member	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	This member stands for a component of equity representing the accumulated gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	Value Through example: IAS 1 108

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReservoirOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensive	Amount	Credit	The cumulative amount included in other comprehensive income for 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. [Refer: Financial assets measured at fair value through other comprehensive income]	Disclosure: IFRS 17 116 – Effective 2021-01-01
ifrs-full	ReservoirOfGainsAndLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments	Amount	Credit	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	Amount of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other		practice: IAS 1 78 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				comprehensive income.	
ifrs-full	ReservesOfGainsAndLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments	Members	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	This member stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.	IAS 1 108
ifrs-full	ReservesOfGainsAndLossesOnRemeasuringAvailableforsaleFinancialAssets	Amounts credit	Reserve of gains and losses on remeasuring available-for-sale financial assets	Amount of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]	IAS 1 78 e – Expiry date 2021-01-01
ifrs-full	ReservesOfGainsAndLossesOnRemeasuringAvailableforsaleFinancialAssets	Members	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	This member stands for a component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial	IAS 1 108 – Expiry date 2021-01-01

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

				assets available-for-sale]	
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitO	X instant, credit	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	A component 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 [member]]	common practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitO	member	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	This member 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	example: IAS 1 108 – Effective 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitO	Investment, credit	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	An component of equity representing the accumulated insurance finance income (expenses) from 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]]	practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitO	[member]	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	This member stands for a component of equity representing the accumulated insurance finance income (expenses) from	IAS 1 108 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ReserveOfOverlayApproach	Instant, credit	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	ReserveOfOverlayApproachMember	Instant, credit	Reserve 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	ReserveOfRemeasurementsOfDefinedBenefitPlans	Instant, credit	Reserve of remeasurements of defined benefit plans	A component of equity representing the accumulated remeasurements of defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 1 78 e
ifrs-full	ReserveOfRemeasurementsOfDefinedBenefitPlansMember	Instant, credit	Reserve of remeasurements	This member stands for a	example: IAS 1 108

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of defined benefit plans [member]	component of equity resulting from remeasurements of defined benefit plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans]	
ifrs-full	ReserveOfShareBasedPayments	XBRL credit	Reserve of share-based payments	A component of equity resulting from share-based payments.	common practice: IAS 1 78 e
ifrs-full	ReserveOfShareBasedPaymentsMember	XBRL credit	Reserve of share-based payments [member]	This member stands for a component of equity resulting from share-based payments.	example: IAS 1 108
ifrs-full	ReservesWithinEquityAxis	XBRL credit	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	ResidualValueRiskMember	XBRL credit	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				instrument will fluctuate because of changes in residual values. [Refer: Financial instruments, class [member]]	
ifrs-full	RestatedMember	member	Currently stated [member]	This member stands for the information currently stated in the financial statements. It also represents the standard value for the "Retrospective application and retrospective restatement" and "Departure from requirement of IFRS" axes if no other member is used.	common practice: IAS 1 20 d, disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i, disclosure: IFRS 17 113 b – Effective 2021-01-01
ifrs-full	RestrictedCashAndCashEquivalents	RestrictedCashAndCashEquivalents, debit	Restricted cash and cash equivalents	The amount of cash and cash equivalents whose use or withdrawal is restricted. [Refer: Cash and cash equivalents]	common practice: IAS 1 55
ifrs-full	RestrictionsOnAccessToAssetsInFunds	DescriptionOfRestrictionsOnAccessToAssetsInFunds	Description of restrictions on access to assets in funds	The description of restrictions on access to the assets in decommissioning,	disclosure: IFRIC 5 11

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				restoration and environmental rehabilitation funds.	
ifrs-full	RestrictionsOnRealisabilityOfInvestmentPropertyOrRemittanceOfIncomeAndProceedsOfDisposal	RestrictionsOnRealisabilityOfInvestmentPropertyOrRemittanceOfIncomeAndProceedsOfDisposal	Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	The amount of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]	IAS 40 75 g
ifrs-full	RestructuringContingentLiabilityMember	RestructuringContingentLiabilityMember	Restructuring 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Contingent liabilities [member]]	
ifrs-full	RestructuringProvision	Instant, 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	RestructuringProvisionAbstract		Restructuring provision [abstract]		
ifrs-full	RestructuringProvisionMember		Restructuring 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	RetainedEarnings	X 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	RetainedEarningsMember	X	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	RetentionPayables	X instant, credit	Retention payables	The amount of payment that is withheld by the entity, pending the fulfilment of a condition.	common practice: IAS 1 78

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RetirementsIntangibleAssetsAndGoodwill	X duration, credit	Retirements, 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	RetirementsIntangibleAssetsOtherThanGoodwill	X duration, credit	Retirements, intangible assets other than goodwill	The decrease in intangible assets other than goodwill resulting from retirements. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 118 e
ifrs-full	RetirementsPropertyPlantAndEquipment	X duration, credit	Retirements, 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	RetrospectiveApplicationAndRetrospectiveRestatementAxis		Retrospective application and retrospective restatement [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 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	ReturnOnPlanAssetsNetDefinedBenefitLiability	X duration, debit	Return on plan assets excluding interest income or expense,	The decrease (increase) in the net defined benefit liability	disclosure: IAS 19 141 c i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			net defined benefit liability (asset)	(asset) resulting from the return on 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				(income), net defined benefit liability (asset)]	
ifrs-full	ReturnOnReimbursementRights	Xdurationcredit, debit	Return 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: Reimbursement rights, at fair value; Interest income, reimbursement rights]	disclosure: IAS 19 141 c i
ifrs-full	RevaluationIncreaseDecreaseIntangibleAssetsOtherThanGoodwill	Xdurationcredit, debit	Revaluation increase (decrease), intangible assets other than goodwill	The increase (decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Intangible assets other than goodwill; Revaluation surplus]	disclosure: IAS 38 118 e iii
ifrs-full	RevaluationIncreaseDecreasePropertyPlantAndEquipment	Xdurationcredit, debit	Revaluation increase (decrease), property, plant and equipment	The increase (decrease) in property, plant and equipment resulting from revaluations to fair value. [Refer: Property, plant and	disclosure: IAS 16 73 e iv, disclosure: IAS 16 77 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				equipment; Revaluation surplus]	
ifrs-full	RevaluationOfIntangibleAssetsAbstract		Revaluation of intangible assets [abstract]		
ifrs-full	RevaluationSurplus	X instant, 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]	disclosure: IAS 16 39, disclosure: IAS 38 85
ifrs-full	RevaluationSurplusMember	X member	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]	example: IAS 1 108, disclosure: IAS 16 39, disclosure: IFRS 1 IG10
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:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	RevenueAbstract		Revenue [abstract]		
ifrs-full	RevenueAndOperatingIncome	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	RevenueFromConstructionContracts	Credit	Revenue 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RevenueFromContractsWithCustomers	X duration, credit	Revenue from contracts with customers	The amount 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.	disclosure: IFRS 15 113 a, disclosure: IFRS 15 114
ifrs-full	RevenueFromDividends	X duration, 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	RevenueFromGovernmentGrants	X duration, credit	Income from government grants	The amount of income recognised in relation to government grants. [Refer: Government grants]	common practice: IAS 20 39 b
ifrs-full	RevenueFromHotelOperations	X duration, credit	Revenue from hotel operations	The amount of revenue arising from hotel operations. [Refer: Revenue]	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RevenueFromInsuranceContractsIssuedWithoutReductionForReinsuranceHeld	Duration, credit	Revenue from insurance contracts issued, without reduction for reinsurance held	The amount of revenue from insurance contracts issued, without any reduction for reinsurance held. [Refer: Revenue]	example: 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	RevenueFromInterest	Duration, 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	RevenueFromPerformanceObligationsSatisfiedOrPartiallySatisfiedInPreviousPeriods	Duration, credit	Revenue from performance obligations satisfied or partially satisfied in previous periods	The amount of revenue from performance obligations satisfied (or partially satisfied) in previous periods. [Refer: Performance obligations [member]; Revenue from contracts with customers]	disclosure: IFRS 15 116 c
ifrs-full	RevenueFromRenderingOfAdvertisingServices	Duration, credit	Revenue from rendering of advertising services	The amount of revenue arising from the rendering of advertising services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfCargoAndMailTransportServices	Duration, credit	Revenue from rendering of cargo and	The amount of revenue arising from	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			mail transport services	the rendering of cargo and mail transport services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfDataServices	Duration, credit	Revenue from rendering of data services	The amount of revenue arising from the rendering of data services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfGamingServices	Duration, credit	Revenue from rendering of gaming services	The amount of revenue arising from the rendering of gaming services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfInformationTechnologyConsultingServices	Duration, credit	Revenue from rendering of information technology consulting services	The amount of revenue arising from the rendering of consulting services relating to information technology. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfInformationTechnologyMaintenanceAndSupportServices	Duration, credit	Revenue from rendering of information technology maintenance and support services	The amount of revenue arising from the rendering of maintenance and support services relating to information technology. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfInformationTechnologyServices	Duration, credit	Revenue from rendering of information	The amount of revenue arising from the	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			technology services	rendering of information technology services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfInterconnectionServices	Duration, credit	Revenue from rendering of interconnection services	The amount of revenue arising from the rendering of interconnection services for other operators. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfInternetAndDataServices	Duration, credit	Revenue from rendering of internet and data services	The amount of revenue arising from the rendering of internet and data services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfInternetAndDataServicesAbstract		Revenue from rendering of internet and data services [abstract]		
ifrs-full	RevenueFromRenderingOfInternetServices	Duration, credit	Revenue from 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	RevenueFromRenderingOfLandLineTelephoneServices	Duration, credit	Revenue from rendering of land line telephone services	The amount of revenue arising from the rendering of land line telephone services. [Refer: Revenue]	common practice: IAS 1 112 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RevenueFromRenderingOfMobileTelephoneServices	Duration, credit	Revenue from rendering of mobile telephone services	The amount of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfOtherTelecommunicationServices	Duration, credit	Revenue from rendering of other telecommunication services	The amount of revenue arising from the rendering of telecommunication services that the entity does not separately disclose in the same statement or note. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfPassengerTransportServices	Duration, credit	Revenue from rendering of passenger transport services	The amount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfPrintingServices	Duration, credit	Revenue from 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	RevenueFromRendering OfServices	Duration, credit	Revenue from rendering of services	The amount of revenue arising from the rendering of services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfServicesRelatedToPartyTransactions	Duration, credit	Revenue from rendering	The amount of revenue	example: IAS 24 21 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of services, related party transactions	arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]	
ifrs-full	RevenueFromRenderingOfTelecommunicationServices	Duration, credit	Revenue from rendering of telecommunication services	The amount of revenue arising from the rendering of telecommunication services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfTelecommunicationServicesAbstract		Revenue from rendering of telecommunication services [abstract]		
ifrs-full	RevenueFromRenderingOfTelephoneServices	Duration, credit	Revenue from 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	RevenueFromRenderingOfTransportServices	Duration, credit	Revenue from 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	RevenueFromRoomOccupancyServices	Duration, credit	Revenue from room occupancy services	The amount of revenue arising from room occupancy services. [Refer: Revenue]	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	RevenueFromRoyalties	Royalties, credit	Royalty income	The amount of income arising from royalties.	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfAgriculturalProduce	SaleOfAgricultural Produce, credit	Revenue 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	RevenueFromSaleOfAlcoholAndAlcoholicDrinks	SaleOfAlcohol AndAlcoholic Drinks, credit	Revenue from sale of alcohol and alcoholic drinks	The amount of revenue arising from the sale of alcohol and alcoholic drinks. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfBooks	SaleOfBooks, 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	RevenueFromSaleOfCopper	SaleOfCopper, 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	RevenueFromSaleOfCrudeOil	SaleOfCrude Oil, 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	RevenueFromSaleOfElectricity	SaleOfElectricity, credit	Revenue from sale of electricity	The amount of revenue arising from the sale of electricity.	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Revenue]	
ifrs-full	RevenueFromSaleOfFoodAndBeverage	Increase (decrease) through sale of food and beverage, credit	Revenue 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	RevenueFromSaleOfGold	Increase (decrease) through sale of gold, 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	RevenueFromSaleOfGoods	Increase (decrease) through sale of goods, 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	RevenueFromSaleOfGoodsRelatedPartyTransactions	Increase (decrease) through sale of goods, related party transactions, credit	Revenue from sale of goods, related party transactions	The amount of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]]	example: IAS 24 21 a
ifrs-full	RevenueFromSaleOfNaturalGas	Increase (decrease) through sale of natural gas, credit	Revenue 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	RevenueFromSaleOfOilAndGasProducts	Increase (decrease) through sale of oil and gas products, credit	Revenue from 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[Refer: Revenue]	
ifrs-full	RevenueFromSaleOfPetroleumAndPetrochemicalProducts	Duration, credit	Revenue from sale of petroleum and petrochemical products	The amount of revenue arising from the sale of petroleum and petrochemical products. [Refer: Current petroleum and petrochemical products; Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfPublications	Duration, credit	Revenue from sale of publications	The amount of revenue arising from the sale of publications. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfSilver	Duration, credit	Revenue from sale of silver	The amount of revenue arising from the sale of silver. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfSugar	Duration, credit	Revenue from sale of sugar	The amount of revenue arising from the sale of sugar. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfTelecommunicationEquipment	Duration, credit	Revenue from sale of telecommunications equipment	The amount of revenue arising from the sale of telecommunication equipment. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueMultipleMeasurementInputMember	Member	Revenue multiple, measurement input [member]	This member stands for a revenue multiple used as a	example: IFRS 13 93 d, example: IFRS 13 IE63

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				measurement input.	
ifrs-full	RevenueOfAcquiree	Xbrl duration, 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	RevenueOfCombinedEntity	Xbrl duration, 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	RevenueRecognisedOnExchangingConstructionServicesForFinancialAsset	Xbrl duration, credit	Revenue recognised on exchanging construction services for financial asset	The amount of revenue recognised when construction services are exchanged for financial assets in service concession arrangements. [Refer: Service	disclosure: SIC 29 6A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				concession arrangements [member]; Revenue from contracts with customers]	
ifrs-full	RevenueRecognisedOnExchangingConstructionServicesForIntangibleAsset	XsdMonetaryItemType, credit	Revenue recognised on exchanging construction services for intangible asset	The amount of revenue recognised when construction services are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]	SIC 29 6A
ifrs-full	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	XsdMonetaryItemType, credit	Revenue that was included in contract liability balance at beginning of period	The amount of revenue that was included in the contract liability balance at the beginning of the period. [Refer: Contract liabilities; Revenue from contracts with customers]	IFRS 15 116 b
ifrs-full	ReversalAllowanceAccountForCreditLossesOfFinancialAssets	XsdMonetaryItemType, credit	Reversal of allowance account for credit losses of financial assets	The decrease in an allowance account for credit losses of financial assets resulting from the reversal of	common practice: IFRS 7 16 – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				impairment. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	ReversalOfImpairmentLoss	Increase, credit	Reversal of impairment loss	The amount recognised as an increase of the carrying amount of an asset or cash-generating unit to its recoverable amount when an impairment loss had been previously recognised. [Refer: Impairment loss]	disclosure: IAS 36 130 b, disclosure: IAS 36 130 d ii
ifrs-full	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncome	Increase, credit	Reversal of impairment loss recognised in other comprehensive income	The amount of reversal of impairment loss recognised in other comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income]	disclosure: IAS 36 126 d, disclosure: IAS 36 129 b
ifrs-full	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanG	Increase, credit	Reversal of impairment loss recognised in other comprehensive income, intangible	The amount of reversal of impairment loss recognised in other comprehensive income for	disclosure: IAS 38 118 e iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets other than goodwill	intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in other comprehensive income; Intangible assets other than goodwill]	
ifrs-full	ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncome	Increase (decrease) through reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	The amount of reversal of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Reversal of impairment loss recognised in other comprehensive income; Property, plant and equipment]	disclosure: IAS 16 73 e iv
ifrs-full	ReversalOfImpairmentLossRecognisedInProfitOrLoss	Increase (decrease) through reversal of impairment loss, credit	Reversal of impairment loss recognised in profit or loss	The amount of reversal of impairment loss recognised in profit or loss. [Refer: Reversal of impairment loss; Profit (loss)]	disclosure: IAS 36 126 b, disclosure: IAS 36 129 b
ifrs-full	ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssets	Increase (decrease) through reversal of impairment	Reversal of impairment	The amount of reversal of	disclosure: IAS 41 55 b

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	Increase(Decrease)	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	The amount 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]	IAS 38 118 e v
ifrs-full	ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentProperty	Increase(Decrease)	Reversal of impairment loss recognised in profit or loss, investment property	The amount 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]	IAS 40 76 g, disclosure: IAS 40 79 d v

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances	Increase (decrease) through reversal of impairment loss recognised in profit or loss, loans and advances	Reversal of impairment loss recognised in profit or loss, loans and advances	The amount of reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]	presentation and disclosure: IAS 1 85
ifrs-full	ReversalOfImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment	Increase (decrease) through reversal of impairment loss recognised in profit or loss, property, plant and equipment	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	The amount of reversal of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Reversal of impairment loss recognised in profit or loss; Property, plant and equipment]	presentation and disclosure: IAS 1 98 a, disclosure: IAS 16 73 e vi
ifrs-full	ReversalOfImpairmentLossRecognisedInProfitOrLossTradeReceivables	Increase (decrease) through reversal of impairment loss, credit	Reversal of impairment loss recognised in profit or loss, trade receivables	The amount of reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Reversal of impairment loss recognised in profit or loss; Trade receivables]	presentation and disclosure: IAS 1 112 c
ifrs-full	ReversalOfInventoryWritedown	Increase (decrease) through write-down reversal of inventories	Reversal of inventory write-down	The amount recognised as a reduction in	disclosure: IAS 1 98 a,

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the amount of inventories recognised as an expense due to the reversal of any write-down of inventories resulting from an increase in net realisable value. [Refer: Inventories; Inventory write-down]	disclosure: IAS 2 36 f
ifrs-full	ReversalOfProvisionForCostOfRestructuring	Increase (decrease) through reversal of provision, credit	Reversal of provisions for cost of restructuring	The amount of reversals of provisions for the cost of restructuring. [Refer: Restructuring provision]	disclosure: IAS 1 98 b
ifrs-full	ReversedUnsettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	Increase (decrease) through reversal of unsettled liabilities, contingent liabilities recognised in business combination, debit	Reversal of unsettled liabilities, contingent liabilities recognised in business combination	The amount of contingent liabilities recognised in a business combination that were unsettled and subsequently reversed. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	disclosure: IFRS 3 B67 c
ifrs-full	ReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	Increase (decrease) through reverse repurchase agreements and cash collateral on securities borrowed, debit	Reverse repurchase agreements and cash collateral on securities borrowed	The amount of instruments purchased for resale in reverse repurchase agreements	disclosure: IAS 1 55

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]	
ifrs-full	RightofuseAssetFairValueUsedAsDeemedCost	X instant, debit	Right-of-use asset fair value used as deemed cost	The 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	RightofuseAssets	X 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	RightofuseAssetsIncreaseDecreaseThroughRevaluationSurplus	X duration, credit	Right-of-use assets, increase (decrease) in revaluation surplus	The increase (decrease) in the revaluation surplus that relates to right-of-use	disclosure: IFRS 16 57

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				assets. [Refer: Revaluation surplus; Right-of-use assets]	
ifrs-full	RightofuseAssetsMember	member	Right-of-use assets [member]	This member stands for right-of-use assets. [Refer: Right-of-use assets]	disclosure: IFRS 16 33
ifrs-full	RightofuseAssetsRevaluationSurplus	credit	Right-of-use assets, revaluation surplus	The amount of the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]	disclosure: IFRS 16 57
ifrs-full	RightofuseAssetsRevaluedAssetsAtCost	debit	Right-of-use assets, revalued assets, at cost	The amount of right-of-use assets that would have been recognised had the revalued assets been carried under the cost model. [Refer: Right-of-use assets]	disclosure: IFRS 16 57
ifrs-full	RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty	debit	Right-of-use assets that do not meet definition of investment property	The amount of right-of-use assets that do not meet the definition of investment property. [Refer: Right-of-use assets; Investment property]	disclosure: IFRS 16 47 a
ifrs-full	RightsPreferencesAndRestrictionsAttachingToClassOfShareCapital	rights, preferences and		description of the rights,	disclosure: IAS 1 79 a v

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			restrictions attaching to class of share capital	preferences and restrictions 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	RiskAdjustmentForNonfinancialRisk	NonfinancialRiskMember	Risk adjustment for non-financial risk [member]	This member stands for the compensation an entity requires for bearing the uncertainty about the amount and timing of the cash flows that arises from non-financial risk as the entity fulfils insurance contracts.	disclosure: IFRS 17 100 c ii – Effective 2021-01-01, disclosure: IFRS 17 101 b – Effective 2021-01-01, disclosure: IFRS 17 107 c – Effective 2021-01-01
ifrs-full	RiskDiversificationEffect	RiskDiversificationEffectMember	Risk diversification effect [member]	This member stands for the effect of the diversification of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	common practice: IFRS 7 32
ifrs-full	RiskExposureAssociatedWithInstrument	RiskExposureSharingCharacteristic	Risk exposure associated with instruments	This member stands for the characteristic of risk exposure associated	disclosure: IFRS 7 B8 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			sharing characteristic	with financial instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]]	
ifrs-full	RiskExposuresAxis	Axis	Risk exposures [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 17 128 a – Effective 2021-01-01
ifrs-full	RiskExposuresMember	Member	Risk exposures [member]	This member stands for the risk exposures. It also represents the standard value for the “Risk exposures” axis if no other member is used.	disclosure: IFRS 17 128 a – Effective 2021-01-01
ifrs-full	RoyaltyExpense	X duration, debit	Royalty expense	The amount of expense arising from royalties.	common practice: IAS 1 85
ifrs-full	SaleOrIssueOfTreasuryShares	X duration, credit	Sale or issue of treasury shares	The increase in equity resulting from the sale or issue of treasury shares. [Refer:	common practice: IAS 1 106 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Treasury shares]	
ifrs-full	SalesAndMarketingExpense	Duration, 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	SalesChannelsAxis	axis	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	SalesChannelsMember	member	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	SalesFairValueMeasurementAssets	Duration, credit	Sales, 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	SalesFairValueMeasurementEntitysOwnEquityInstruments	Duration, debit	Sales, fair value measurement, entity’s own equity instruments	The decrease in the fair value measurement of entity’s own equity	disclosure: IFRS 13 93 e iii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
ifrs-full	SalesFairValueMeasurementLiabilities	Decrease (increase), debit	Sales, fair value measurement, liabilities	The decrease in the fair value measurement of liabilities resulting from sales. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	SalesOfPropertyAndOtherAssetsRelatedPartyTransactions	Increase (decrease), credit	Sales of property and other assets, related party transactions	The amount of property and other assets sold by the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 b
ifrs-full	SecuredBankLoansReceived	Increase (decrease), credit	Secured bank loans received	The amount of loans received from banks that have been secured by collateral. [Refer: Loans received]	common practice: IAS 1 112 c
ifrs-full	SecuritiesLendingMember	Member	Securities lending [member]	This member stands for the lending of securities in which the lender transfers securities in exchange for collateral provided by the borrower.	example: IFRS 7 IG40B, example: IFRS 7 B33

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	SecuritisationsMember	Member	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	SecuritisationVehiclesMember	Member	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	SegmentConsolidationItemsAxis	Axis	Segment 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	SegmentInWhichNoncurrentAssetOrDisposalGroupHeldForSaleIsPresented	Description	Description of segment in which non-current asset or disposal	The description of the reportable segment in which non-	disclosure: IFRS 5 41 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	SegmentsMember	member	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	X duration, debit	Selling expense	The amount of expense relating to selling activities of the entity.	common practice: IAS 1 112 c
ifrs-full	SellingGeneralAndAdministrativeExpense	X duration, debit	Selling general and administrative expense	The amount of expense relating to selling,	common practice: IAS 1 85

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				general and administrative activities of the entity.	
ifrs-full	SellingGeneralAndAdministrativeExpense		Selling, general and administrative expense [abstract]		
ifrs-full	SellingProfitLossOnFinanceLeases	XBRL Formula, credit	Selling profit (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	SensitivityAnalysisToEachTypeOfMarketRisk	text block	Sensitivity analysis for types of market risk [text block]	The 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	SensitivityAnalysisToInsuranceRisk	text	Sensitivity analysis to insurance risk	The description of a sensitivity analysis that	disclosure: IFRS 4 39A a – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	SeparateManagementEntitiesAxis		Separate 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	SeparateManagementEntitiesMember		Separate management entities [member]	This member stands for separate entities that provide key management personnel services to the entity. It also	disclosure: IAS 24 18A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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]]	
ifrs-full	SeparateMember	member	Separate [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 method as described in IAS 28.	disclosure: IAS 27 4
ifrs-full	ServiceConcessionArrangementsAxis	axis	Service concession arrangements [axis]	The axis of a table defines the relationship between	disclosure: SIC 29 6

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ServiceConcessionArrangementsMember	domain	Service concession arrangements [member]	This member stands for arrangements 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	disclosure: SIC 29 6

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ServiceConcessionRightsMember	xbrli:domainItemType	Service concession rights [member]	This member stands for service concession rights. [Refer: Service concession arrangements [member]]	common practice: IAS 38 119
ifrs-full	ServicesExpense	xbrli:monetaryItemType, duration, debit	Services expense	The amount of expense arising from services.	common practice: IAS 1 85
ifrs-full	ServicesReceivedFromRelatedParty	xbrli:monetaryItemType, duration, debit	Services received, related party transactions	The amount of services received in related party transactions. [Refer:	example: IAS 24 21 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Related parties [member]]	
ifrs-full	SettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	Duration, debit	Settled liabilities, contingent liabilities recognised in business combination	The amount of contingent liabilities recognised in a business combination that were settled. [Refer: Contingent liabilities recognised in business combination]	disclosure: IFRS 3 B67 c
ifrs-full	SettlementOfLiabilitiesByEntityOnBehalfOfRelatedPartyRelatedPartyTransactions	Duration, debit	Settlement of liabilities by entity on behalf of related party, related party transactions	The amount of liabilities settled by the entity on behalf of a related party in related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 21 j
ifrs-full	SettlementOfLiabilitiesOnBehalfOfEntityByRelatedPartyRelatedPartyTransactions	Duration, debit	Settlement of liabilities on behalf of entity by related party, related party transactions	The amount of liabilities settled on behalf of the entity by a related party in related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 21 j
ifrs-full	SettlementsFairValueMeasurementAssets	Duration, credit	Settlements, fair value measurement, assets	The decrease in the fair value measurement of assets resulting from settlements. [Refer: At	disclosure: IFRS 13 93 e iii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				fair value [member]]	
ifrs-full	SettlementsFairValueMeasurementEntitysOwnEquityInstrumentsDebit	Settlements, fair value measurement, entity's own equity instruments, debit	Settlements, fair value measurement, entity's own equity instruments	The decrease 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]]	disclosure: IFRS 13 93 e iii
ifrs-full	SettlementsFairValueMeasurementLiabilities	Settlements, fair value measurement, liabilities, debit	Settlements, 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	SetupCostsMember	member	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	SevenYearsBeforeReportingYearMember	Seven years before reporting year [member]	Seven years before	This member stands for a year that	disclosure: IFRS 17 130

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			reporting year [member]	ended seven years before the end of the reporting year.	– Effective 2021-01-01
ifrs-full	SharebasedPaymentArrangementsMember	Share-based payment arrangements [member]	Share-based 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, provided that the specified vesting conditions, if any, are met. It also represents	disclosure: IFRS 2 45

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the standard value for the "Types of share-based payment arrangements" axis if no other member is used.	
ifrs-full	ShareIssueRelatedCost	Duration, debit	Share issue related cost	The amount of cost related to the issuance of shares.	common practice: IAS 1 106 d
ifrs-full	ShareOfAmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayAp	Duration, debit	Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	The entity's share of the amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.	IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmountReportedInProfitOrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproac	Duration, debit	Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	The entity's share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncom	Duration, debit	Share of amount that would have been reclassified from profit or loss to other comprehensive	The entity's share of the amount that would have been reclassified from profit or loss to other	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	ShareOfAmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialA	debit	Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	The entity's 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	ShareOfContingentLiabilitiesIncurredJointlyWithOtherInvestors	credit	Share of contingent liabilities of joint ventures incurred jointly with other investors	The entity's share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	Disclosure: IFRS 12 23 b
ifrs-full	ShareOfContingentLiabilitiesOfAssociatesIncurredJointlyWithOtherInvestors	credit	Share of contingent liabilities of associates incurred jointly with other investors	The entity's share of contingent liabilities incurred jointly with other investors with significant influence	Disclosure: IFRS 12 23 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				over associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ShareOfContingentLiabilitiesOfAssociatesMember	member	Share of contingent liabilities of associates [member]	This member stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	ShareOfDebtInstrumentsIssuedThatAreIncludedInInsurersRegulatoryCapital	Instant, credit	Share of debt instruments issued that are included in insurer's regulatory capital	The entity's share of the amount of debt instruments issued that are included in the insurer's regulatory capital.	example: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfDeferredTaxLiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	Instant, credit	Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	The entity's 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]	example: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfDerivativeInstrumentsUsedToMitigateRisksArisingFromAssetsBackingContractsWithinScope	Instant, credit	Share of derivative	The entity's share of the	example: IFRS 4 39J b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ShareOfDerivativeLiabilitiesUsedToMitigateRisksArisingFromContractsWithinScopeOfIFRS4An	X-instant, credit	Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	The entity's 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]]	– Expiry date 2021-01-01
ifrs-full	ShareOfFinancialAssetsDescribedInParagraph39EaOfIFRS4CarryingAmountApplyingIAS39	X-instant, debit	Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	The entity's share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial	– Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ShareOfFinancialAssetsDescribedInParagraph39EaOfIFRS4FairValue	Instant, debit	Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	The entity's 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]	Disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinancialAssetsDescribedInParagraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskCarry	Instant, debit	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	The entity's 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	Disclosure: IFRS 4 39J b – Expiry date 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ShareOfFinancialAssetsDescribedInParagraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskFairV	Assets, debit	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	The entity's share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	This disclosure IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinancialAssetsOtherThanThoseSpecifiedInParagra	Assets, debit	Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	The entity's share of the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in	39E(a)OfIFRS4FairValue This disclosure IFRS 4 39J b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinancialAssetsToWhichOverlayApproachIsApplied	Instant, debit	Share of financial assets to which overlay approach is applied	The 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	ShareOfIncreaseDecreaseInFairValueOfFinancialAssetsDescribedInParagraph39EaOfIFRS4	Duration, debit	Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	The entity's 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]	disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfIncreaseDecreaseInFairValueOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39E	Duration, debit	Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	The entity's 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	disclosure: IFRS 4 39J b – Expiry date 2021-01-01

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfLiabilitiesThatArise	X-instant, credit	ShareInsurerIssuesOrFulfils	The entity's 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.	disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfNonderivativeInvestment	X-instant, credit	ShareOfContractLiabilities	The entity's share of the amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVentures	X-duration, credit	ShareOfAssociatesAndJoint	The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, net of tax. [Refer: Associates	disclosure: IAS 1 91 a, disclosure: IFRS 12 B16 c, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income]	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe	Credit	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	The entity's share of the other comprehensive income of associates and 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]	IAS 1 91 b, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe		Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]		
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe		Share of other comprehensive income of associates and joint ventures accounted for using equity		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			method, net of tax [abstract]		
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe	Duration, credit	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, before tax.	disclosure IAS 1 82A
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe	Duration, credit	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, net of tax.	disclosure IAS 1 82A
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe	Duration, credit	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, before tax.	disclosure IAS 1 82A
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMe	Duration, credit	Share of other comprehensive income of associates and joint ventures accounted for	Share of the other comprehensive income of associates and joint ventures	disclosure IAS 1 82A

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	ShareOfProfitLossOfAssociatesAccountedForUsingEquityMethod	Credit	Share of profit (loss) of associates accounted for using equity method	The entity's share of the profit (loss) of associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Profit (loss)]	common practice: IAS 1 85
ifrs-full	ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	Credit	Share of profit (loss) of associates and joint ventures accounted for using equity method	The entity's 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)]	disclosure: 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	ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethodAbstract		Share of profit (loss) of associates and joint ventures accounted for using equity		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			method [abstract]		
ifrs-full	ShareOfProfitLossOfContinuingOper	X-duration, credit	ShareOfAssociatesAndJointVentures	The entity's 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]	ShareOfAssociatesAndJointVentures AccountedForUsingEqu IFRS 12 B16 a
ifrs-full	ShareOfProfitLossOfDiscontinuedOperations	X-duration, credit	ShareOfAssociatesAndJointVentures	The entity's share of the post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Discontinued operations [member]; Investments accounted for using equity method; Joint	ShareOfAssociatesAndJointVentures AccountedForUsingE IFRS 12 B16 b

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				ventures [member]; Profit (loss) from discontinued operations]	
ifrs-full	ShareOfProfitLossOfJointVenturesAccountedForUsingEquityMethod	Credit	Share of profit (loss) of joint ventures accounted for using equity method	The single line 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)]	Common practice: IAS 1 85
ifrs-full	ShareOfReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayA	Debit	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in	IFRS 4 39M b – Effective on first application of IFRS 9

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ShareOfReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayA	Xidatation, debit	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	The entity's 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. 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]	disclosure IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfTotalComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMet	Xdurations, credit	Share of total comprehensive income of associates and joint ventures accounted for using equity method	The entity's share of the total comprehensive income of associates and joint ventures accounted for using the equity method.	disclosure IFRS 12 B16 d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[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	SharePremiumMember	Member	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	SharesInEntityHeldByEntityOrByItsSubsidiariesOrAssociates	HeldByEntityOrBy	Number of shares in entity held by entity or by its subsidiaries or associates	The number 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	SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares	ForIssueUnderOptionsAndContractsForSaleOfShares	Number of shares reserved for issue under options and contracts for sale of shares	The number of shares reserved for issue under options and contracts for	disclosure: IAS 1 79 a vii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ShorttermBorrowings	X instant, credit	Current borrowings	The amount of current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	ShorttermBorrowingsMember	member	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	ShorttermContractsMember	member	Short-term contracts [member]	This member stands for short-term	example: IFRS 15 B89 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts with customers.	
ifrs-full	ShorttermDepositsClassifiedAsCashEquivalents	Yes	Instant, debit	Short-term deposits, classified as cash equivalents	A classification of cash equivalents representing short-term deposits. [Refer: Cash equivalents]	common practice: IAS 7 45
ifrs-full	ShorttermDepositsNotClassifiedAsCashEquivalents	Yes	Instant, debit	Short-term deposits, not classified as cash equivalents	The amount of short-term deposits held by the entity that are not classified as cash equivalents. [Refer: Cash equivalents]	common practice: IAS 1 55
ifrs-full	ShorttermEmployeeBenefitsAccruals	Yes	Instant, credit	Short-term employee benefits accruals	The amount of accruals for 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. [Refer: Accruals classified as current]	common practice: IAS 1 78
ifrs-full	ShorttermEmployeeBenefitsExpense	Yes	Duration, debit	Short-term employee benefits expense	The amount of expense from employee benefits (other than	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ShorttermEmployeeBenefitsExpenseAbstract		Short-term employee benefits expense [abstract]		
ifrs-full	ShorttermInvestmentsClassifiedAsCashEquivalents	Instant debit	Short-term investments, classified as cash equivalents	A classification of cash equivalents representing short-term investments. [Refer: Cash equivalents]	common practice: IAS 7 45
ifrs-full	ShorttermLegalProceedingsProvision	Instant credit	Current legal proceedings provision	The amount of current provision for legal proceedings. [Refer: Legal proceedings provision]	example: IAS 37 Example 10 A court case, example: IAS 37 87
ifrs-full	ShorttermMiscellaneousOtherProvisions	Instant credit	Current miscellaneous other provisions	The amount of miscellaneous current other provisions. [Refer: Miscellaneous other provisions]	common practice: IAS 1 78 d
ifrs-full	ShorttermOnerousContractsProvision	Instant credit	Current onerous contracts provision	The amount of current provision for onerous	example: IAS 37 66

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				contracts. [Refer: Onerous contracts provision]	
ifrs-full	ShorttermProvisionsForDecommissioningRestorationAndRehabilitationCosts	Instant, credit	Current provision for decommissioning, restoration and rehabilitation costs	The amount of current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	example: IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	ShorttermRestructuringProvision	Instant, credit	Current restructuring provision	The amount of current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	ShorttermWarrantyProvision	Instant, 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	SignificantInvestmentsInAssociates	Axis	Associates [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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	SignificantInvestmentsInSubsidiariesAxis	axis	Subsidiaries [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 a
ifrs-full	SignificantUnobservableInputAssets	XXXInstant	Significant 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	SignificantUnobservableInputEntityOwnEquityInstruments	XXXInstant	Significant unobservable input, entity's own equity instruments	The value of significant unobservable input used in the measurement of the fair value of entity's own equity instruments.	disclosure: IFRS 13 93 d
ifrs-full	SignificantUnobservableInputLiabilities	XXXInstant	Significant 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	SixYearsBeforeReportingYearMember	Reporting	Six years 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	SocialSecurityContributions	X duration, 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
ifrs-full	StateDefinedBenefitPlansMember	X domain	State defined 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Defined benefit plans [member]]	
ifrs-full	StatementOfCashFlowsAbstract		Statement of cash flows [abstract]		
ifrs-full	StatementOfChangesInEquityAbstract		Statement of changes in equity [abstract]		
ifrs-full	StatementOfChangesInEquityLineItems		Statement of changes in equity [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	StatementOfChangesInEquityTable		Statement of changes in equity [table]	Schedule disclosing information related to changes in equity.	disclosure: IAS 1 106
ifrs-full	StatementOfChangesInNetAssetsAvailableForBenefitsAbstract		Statement of changes in net assets available for benefits [abstract]		
ifrs-full	StatementOfComprehensiveIncomeAbstract		Statement of comprehensive income [abstract]		
ifrs-full	StatementOfFinancialPositionAbstract		Statement of financial position [abstract]		

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	StatementOfIFRSCompliance	textblock	Statement of IFRS compliance [text block]	An explicit and unreserved statement of compliance with all the requirements of IFRSs.	disclosure: IAS 1 16
ifrs-full	StatementOfProfitOrLossAndOtherComprehensiveIncomeAbstract		Statement of profit or loss and other comprehensive income [abstract]		
ifrs-full	StatementThatComparativeInformationDoesNotComplyWithIfrs7And9	textblock	Statement that comparative information does not comply with IFRS 7 and IFRS 9	The statement that comparative information does not comply with IFRS 7 and IFRS 9.	IFRS 1 E2 b
ifrs-full	StatementThatEntityAppliesParagraph20OfIfrs17DeterminingGroups	textblock	Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	The statement that the entity applies paragraph 20 of IFRS 17 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements in IFRS 17. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 126 – Effective 2021-01-01
ifrs-full	StatementThatEntityDoesNotDiscloseInformationAboutClaimsDevelopmentPreviouslyUnpublished	textblock	Statement that entity does not disclose previously unpublished information about claims	The statement that the entity does not disclose previously unpublished information about claims	disclosure: IFRS 17 C28 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	StatementThatEntityElectedToUseExemptionThatPermitsEntityToRetainAccountingPoliciesForFi	text	Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	The statement 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.	disclosure: IFRS 4 39I – Expiry date 2021-01-01
ifrs-full	StatementThatEntityHasChosenPractical	text	Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	The statement 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.	disclosure: IFRS 16 C4
ifrs-full	StatementThatInsurerIsApplyingOverlay	text	Statement that insurer is applying overlay approach	The statement that an insurer is applying	disclosure: IFRS 4 39L a – Effective on first

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the overlay approach.	application of IFRS 9
ifrs-full	StatementThatInsurerIsApplyingTemporaryExemptionFromIFRS9	InsurerIsApplyingTemporaryExemptionFromIFRS9	Statement that insurer is applying temporary exemption from IFRS 9	The statement that an insurer is applying the temporary exemption from IFRS 9.	Disclosure: IFRS 4 39C – Expiry date 2021-01-01
ifrs-full	StatementThatInsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	InsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	The statement that an insurer no longer qualifies to apply the temporary exemption from IFRS 9.	Disclosure: IFRS 4 39D a – Expiry date 2021-01-01
ifrs-full	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	InvestmentEntityIsRequiredToApplyExceptionFromConsolidation	Statement that investment entity is required to apply exception from consolidation	The statement that the investment entity is required to apply an exception from consolidation. [Refer: Disclosure of investment entities [text block]]	Disclosure: IFRS 12 19A
ifrs-full	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	InvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	Statement that investment entity prepares separate financial statements as its only financial statements	The statement that an investment entity prepares separate financial statements as its only financial statements. [Refer: Disclosure of investment entities [text block]; Separate [member]]	Disclosure: IAS 27 16A

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	StatementThatLesseeAccountsForLeasesOfLowValueAssetsUsingRecognitionExemption	StatementThatLesseeAccountsForLeasesOfLowValueAssetsUsingRecognitionExemption	Statement that lessee accounts for leases of low-value assets using recognition exemption	The statement that the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.	disclosure IFRS 16 60
ifrs-full	StatementThatLesseeAccountsForShortTermLeasesUsingRecognitionExemption	StatementThatLesseeAccountsForShortTermLeasesUsingRecognitionExemption	Statement that lessee accounts for short-term leases using recognition exemption	The statement that the lessee accounts for short-term leases using the recognition exemption in paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	disclosure IFRS 16 60
ifrs-full	StatementThatLesseeUsesPracticalExpedientsWhenApplyingIfrs16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIas17	StatementThatLesseeUsesPracticalExpedientsWhenApplyingIfrs16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIas17	Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	The statement that the lessee uses one or more of the specified practical expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively in accordance with paragraph C5(b) to	disclosure IFRS 16 C13

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				leases classified as operating leases applying IAS 17.	
ifrs-full	StatementThatPracticalExpedientAboutExistenceOfSignificantFinancingComponentHasBeenUsed	StatementThatPracticalExpedientAboutExistenceOfSignificantFinancingComponentHasBeenUsed	Statement that practical expedient about existence of significant financing component has been used	The statement that the practical expedient about the existence of a significant financing component in a contract with a customer has been used.	disclosure: IFRS 15 129
ifrs-full	StatementThatPracticalExpedientAboutIncrementalCostsOfObtainingContractHasBeenUsed	StatementThatPracticalExpedientAboutIncrementalCostsOfObtainingContractHasBeenUsed	Statement that practical expedient about incremental costs of obtaining contract has been used	The statement that the practical expedient about the incremental costs of obtaining a contract with a customer has been used.	disclosure: IFRS 15 129
ifrs-full	StatementThatRateRegulatorIsRelatedParty	StatementThatRateRegulatorIsRelatedParty	Statement that rate regulator is related party	The statement that the rate regulator is a related party to the entity. [Refer: Description of identity of rate regulator(s); Related parties [member]]	disclosure: IFRS 14 30 b
ifrs-full	StatementThatRegulatoryDeferralAccountBalanceIsNoLongerFullyRecoverableOrReversible	StatementThatRegulatoryDeferralAccountBalanceIsNoLongerFullyRecoverableOrReversible	Statement that regulatory deferral account balance is no longer fully	The statement that a regulatory deferral account balance is no longer fully	disclosure: IFRS 14 36

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			recoverable or reversible	recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1AndLevel2OfFairValueHierarchyAssets	[text]	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of assets during the year.	common practice: IFRS 13 93 c
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1AndLevel2OfFairValueHierarchyEntitysOwn	[text]	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	The statement 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.	common practice: IFRS 13 93 c
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1AndLevel2OfFairValueHierarchyLiabilities	[text]	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of liabilities during the year.	common practice: IFRS 13 93 c
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1AndLevel2OrLevel3OfFairValueHierarchyAssets	[text]	Statement that there were no transfers between Level 1,	The statement that there were no transfers between Level 1,	common practice: IFRS 13 93 c, common practice:

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			Level 2 or Level 3 of fair value hierarchy, assets	Level 2 or Level 3 of the fair value hierarchy of assets during the year.	IFRS 13 93 e iv
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1Level2OrLevel3OfFairValueHierarchyEntity	text	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of the entity's own equity instruments during the year.	common practice: IFRS 13 93 c, common practice: IFRS 13 93 e iv
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1Level2OrLevel3OfFairValueHierarchyLiabil	text	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of liabilities during the year.	common practice: IFRS 13 93 c, common practice: IFRS 13 93 e iv
ifrs-full	StatementThatUnadjustedComparativeInformationHasBeenPreparedOnDifferentBasis	text	Statement that unadjusted comparative information has been prepared on different basis	The statement that unadjusted comparative information in the financial statements has been prepared on a different basis.	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	StatutoryReserves	X instant, credit	Statutory reserve	A component of equity representing reserves created based on legal requirements.	common practice: IAS 1 55
ifrs-full	StatutoryReservesMember	Member	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	StructuredDebtAmountContributedToFairValueOfPlanAssets	X instant, debit	Structured debt, amount contributed to fair value of plan assets	The amount of 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	SubclassificationsOfAssetsLiabilitiesAndEquitiesAbstract	Subclassifications of assets, liabilities and equities [abstract]			
ifrs-full	SubordinatedLiabilities	X instant, credit	Subordinated liabilities	The amount of liabilities that are subordinate to other liabilities with respect to claims.	common practice: IAS 1 55
ifrs-full	SubordinatedLiabilitiesAbstract	Subordinated liabilities [abstract]			

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	SubscriptionCirculationRevenue	Duration, credit	Subscription circulation revenue	The amount of circulation revenue derived from subscriptions. [Refer: Revenue; Circulation revenue]	common practice: IAS 1 112 c
ifrs-full	SubsequentRecognitionOfDeferredTaxAssetsGoodwill	Duration, credit	Subsequent recognition of deferred tax assets, goodwill	The decrease in goodwill resulting from the subsequent recognition of deferred tax assets during the measurement period for a business combination. [Refer: Goodwill; Deferred tax assets; Business combinations [member]]	disclosure: IFRS 3 B67 d iii
ifrs-full	SubsidiariesMember	member	Subsidiaries [member]	This member stands for entities that are controlled by another entity.	disclosure: IAS 24 19 c, disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	SubsidiariesWithMaterialNoncontrollingInterestsMember	Member	Subsidiaries with material non-controlling interests [member]	This member stands for subsidiaries that have non-controlling interests that are material to the reporting entity. [Refer: Subsidiaries [member]; Non-	disclosure: IFRS 12 12

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				controlling interests]	
ifrs-full	SummaryOfQuantitativeDataAboutWhatEntityManagesAsCapital	textblock	SummaryOfQuantitativeDataAboutWhatEntityManagesAsCapital	disclosure of summary quantitative data about what the entity manages as capital.	disclosure: IAS 1 135 b
ifrs-full	SummaryQuantitativeDataAboutEntitysExposureToRisk	textblock	SummaryOfQuantitativeDataAboutEntitysExposureToRisk	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	SummaryQuantitativeDataAboutPuttableFinancialInstrumentsClassifiedAsEquityInstruments	textblock	SummaryOfQuantitativeDataAboutPuttableFinancialInstrumentsClassifiedAsEquityInstruments	disclosure of summary quantitative data about puttable	disclosure: IAS 1 136A a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			financial instruments classified as equity instruments	financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	SummaryQuantitativeInformationAboutExposureToRiskThatArisesFromContractsWithinScopeOf	textblockItemType	SummaryQuantitativeInformationAboutExposureToRiskThatArisesFromContractsWithinScopeOfIFRS17	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	SupportProvidedToStructuredEntityWithoutHavingContractualObligationToDoSo	textblockItemType	SupportProvidedToStructuredEntityWithoutHavingContractualObligationToDoSo	The amount 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. [Refer: Subsidiaries [member]; Unconsolidated structured	IFRS 12 15 a, disclosure: IFRS 12 30 a

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				entities [member]]	
ifrs-full	SupportProvidedToSubsidiaryWithoutHavingContractualObligationToDoSo	Duration	Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	The actual or expected duration 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]]	IFRS 12 19E a
ifrs-full	SurplusDeficitInPlan	Instant, 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	SurplusDeficitInPlanAbstract		Surplus (deficit) in plan [abstract]		
ifrs-full	SwapContractMember		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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Derivatives [member]]	
ifrs-full	TangibleExplorationAndEvaluationAssets	IncreaseDecreaseThroughAdditionsOtherThanThroughBusinessCombinationsExplorationAndEvaluationAssets debit	TangibleExplorationAndEvaluationAssets	The amount of exploration and evaluation assets recognised as tangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]	disclosure: IFRS 6 25
ifrs-full	TangibleExplorationAndEvaluationAssetsMember	This member stands for a class of property, plant and equipment representing tangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	TangibleExplorationAndEvaluationAssetsMember	This member stands for a class of property, plant and equipment representing tangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	disclosure: IFRS 6 25
ifrs-full	TaxationrelatedRegulatoryDeferralAccountBalancesMember	This member stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral	TaxationrelatedRegulatoryDeferralAccountBalancesMember	This member stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral	disclosure: IFRS 14 34

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				account balances [member]]	
ifrs-full	TaxBenefitArisingFromPreviouslyUnrecognisedTaxLossTaxCreditOrTemporaryDifferenceOfPriorPeriodUsedToReduceCurrentTaxExpense	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	Tax benefit 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]]	IAS 12 80 e
ifrs-full	TaxBenefitArisingFromPreviouslyUnrecognisedTaxLossTaxCreditOrTemporaryDifferenceOfPriorPeriodUsedToReduceDeferredTaxExpense	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	Tax benefit of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense. [Refer: Deferred tax expense (income); Temporary differences [member]; Unused tax losses [member]; Unused	IAS 12 80 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				tax credits [member]]	
ifrs-full	TaxContingentLiabilityMember	Liability, member	Tax contingent liability [member]	This member stands for a contingent liability for taxes. [Refer: Contingent liabilities [member]]	common practice: IAS 37 88
ifrs-full	TaxEffectFromChangeInTaxRate	Change in tax rate, debit	Tax 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	TaxEffectOfExpensesNotDeductibleInDeterminingTaxableProfitTaxLoss	Expenses not deductible in determining taxable profit (tax loss), debit	Tax effect of expense not deductible in determining taxable profit (tax loss)	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 expenses not deductible in determining taxable profit (tax loss). [Refer:	disclosure: IAS 12 81 c i

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Accounting profit]	
ifrs-full	TaxEffectOfForeignTaxRates	XbrliMonetaryItemType, 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	TaxEffectOfImpairmentOfGoodwill	XbrliMonetaryItemType, debit	Tax effect 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	TaxEffectOfRevenuesExemptFromTaxation	XbrliMonetaryItemType, credit	Tax effect of revenues exempt from taxation	The amount that represents the difference between the tax expense (income) and the product of the accounting	disclosure: IAS 12 81 c i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit]	
ifrs-full	TaxEffectOfTaxLosses	X duration, 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	TaxExpenseIncomeAtApplicableTaxRate	X duration, debit	Tax expense (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	TaxExpenseIncomeRelatingToChangesInAccountingPolicies	X duration, debit	Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	The amount of tax expense or income relating to changes in accounting policies and errors that are	examples: IAS 12 80 h

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				included in profit or loss in accordance with IAS 8, because they cannot be accounted for retrospectively.	
ifrs-full	TaxExpenseOfDiscontinuedOperationAbstract		Tax expense (income) of discontinued operation [abstract]		
ifrs-full	TaxExpenseOtherThanIncomeTaxExpense	X duration, debit	Tax expense other than income tax expense	The amount of tax expense exclusive of income tax expense.	common practice: IAS 1 85
ifrs-full	TaxExpenseRelatingToGainLossOnDiscontinuance	X duration, debit	Tax expense (income) relating to gain (loss) on discontinuance	The tax expense (income) relating to the gain (loss) on discontinuance when operations are discontinued. [Refer: Discontinued operations [member]]	disclosure: IAS 12 81 h i, disclosure: IFRS 5 33 b iv
ifrs-full	TaxExpenseRelatingToProfitLossFromOrdinaryActivitiesOfDiscontinuedOperations	X duration, debit	Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	The tax expense (income) relating to the profit (loss) arising from ordinary activities of discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]	disclosure: IAS 12 81 h ii, disclosure: IFRS 5 33 b ii
ifrs-full	TaxRateEffectFromChangeInTaxRate	X XC duration	Tax rate effect from	The tax rate effect on the reconciliation	disclosure: IAS 12 81 c ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	TaxRateEffectOfXXXAdjustmentsForCurrentTaxOfPriorPeriods	duration	Tax rate effect of adjustments for current tax of prior periods	The 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; Adjustments for current tax of prior periods]	common practice: IAS 12 81 c ii
ifrs-full	TaxRateEffectOfXXXExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss	duration	Tax rate effect of expense not deductible in determining taxable profit (tax loss)	The effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable	IAS 12 81 c ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				profit. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffectOfForeignTaxRates	XBRL duration	Tax rate effect of foreign tax rates	The tax rate effect on the reconciliation 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]	disclosure: IAS 12 81 c ii
ifrs-full	TaxRateEffectOfImpairmentOfGoodwill	XBRL duration	Tax rate effect of impairment of goodwill	Tax rate effect on the reconciliation 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]	common practice: IAS 12 81 c ii
ifrs-full	TaxRateEffectOfRevenuesExemptFromTaxation	XBRL duration	Tax rate effect of revenues exempt from taxation	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax	disclosure: IAS 12 81 c ii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				rate resulting from revenue that is exempt from taxation. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffectOfTaxLosses	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	TechnologybasedIntangibleAssetsMember	duration	Technology-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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	TechnologybasedIntangibleAssetsRecognisedAsOfAcquisitionDate	Xintangible debit	TechnologybasedIntangibleAssetsRecognisedAsOfAcquisitionDate	The amount 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]]	Common practice: IFRS 3 B64 i
ifrs-full	TemporaryDifferenceMember	memberMember	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	TemporaryDifferenceAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterests	Xincreasedtemporary differences associated	TemporaryDifferenceAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterests	The aggregate amount of temporary	disclosure: IAS 12 81 f

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax 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	TemporaryDifference	UnusedTaxLossesAndUnusedTaxCreditsAxis	Temporary difference,	The Tax of a table	Disclosure: IAS 12 81 g

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember	TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember	Temporary difference, unused tax losses and unused tax credits [member]	This member 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]]	Mandatory: IAS 12 81 g
ifrs-full	TerminationBenefitsExpense	TerminationBenefitsExpense, debit	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ThreeYearsBeforeReportingYearMember	Three years before reporting 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	TimeandmaterialsContractsMember	Time-and-materials contracts [member]	This member stands for time-and-materials contracts with customers.	example: IFRS 15 B89 d	
ifrs-full	TimingAndReasonForTransferBetweenFinancialLiabilitiesAndEquity	Description of timing and reason for transfer between financial liabilities and equity attributable	The description of the timing of, and the reason for, the transfer between financial liabilities and	disclosure: IFRIC 2 13	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			to change in redemption prohibition	the equity attributable to a change in the redemption prohibition.	
ifrs-full	TimingOfTransferOfGoodsOrServicesAxis	TimingOfTransferOfGoodsOrServicesAxis	Timing of 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	TimingOfTransferOfGoodsOrServicesMember	TimingOfTransferOfGoodsOrServicesMember	Timing of transfer of goods or services [member]	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	TitleOfInitiallyAppliedIFRS	TextBlock	Title of initially applied IFRS	The title of an initially applied IFRS. [Refer: IFRSs [member]]	disclosure: IAS 8 28 a
ifrs-full	TitleOfNewIFRS	TextBlock	Title of new IFRS	The title of a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	TopOfRangeMember	member	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	TradeAndOtherCurrentPayables	Current, instant, credit	Trade 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	TradeAndOtherCurrentPayablesAbstract	Abstract	Trade and other current payables [abstract]		
ifrs-full	TradeAndOtherCurrentPayablesToRelatedParties	Current, instant, credit	Current payables to related parties	The amount of current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	common practice: IAS 1 78
ifrs-full	TradeAndOtherCurrentTradePayables	Current, instant, credit	Current trade payables	The current amount of payment due to suppliers for goods and services used in entity's	common practice: IAS 1 78, example: IAS 1 70

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				business. [Refer: Current liabilities; Trade payables]	
ifrs-full	TradeAndOtherCurrentReceivables	Instant, debit	Trade and other current receivables	The amount of current trade receivables and current other receivables. [Refer: Current trade receivables; Other current receivables]	disclosure: IAS 1 54 h, disclosure: IAS 1 78 b
ifrs-full	TradeAndOtherCurrentReceivablesAbstract	Instant, debit	Trade and other current receivables [abstract]		
ifrs-full	TradeAndOtherCurrentReceivablesDueFromRelatedParties	Instant, debit	Current receivables due from related parties	The amount of current receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b
ifrs-full	TradeAndOtherPayables	Instant, credit	Trade and other payables	The amount of trade payables and other payables. [Refer: Trade payables; Other payables]	disclosure: IAS 1 54 k
ifrs-full	TradeAndOtherPayablesAbstract		Trade and other payables [abstract]		
ifrs-full	TradeAndOtherPayablesRecognisedAsOfAcquisitionDate	Instant, credit	Trade and other payables recognised as	The amount recognised as of the acquisition date for trade	common practice: IFRS 3 B64 i

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			of acquisition date	and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]]	
ifrs-full	TradeAndOtherPayablesToRelatedParties	Payables, credit	Payables to related parties	The amount of payables due to related parties. [Refer: Related parties [member]]	common practice: IAS 1 78
ifrs-full	TradeAndOtherPayablesToTradeSuppliers	Payables, credit	Trade suppliers 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	TradeAndOtherPayablesUndiscountedCashFlows	Payables, credit	Trade and other payables, undiscounted cash flows	The 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	TradeAndOtherReceivables	Receivables, 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	TradeAndOtherReceivablesAbstract		Trade and other		

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			receivables [abstract]		
ifrs-full	TradeAndOtherReceivablesDueFromRelatedParties	instant, debit	Trade and other receivables due from related parties	The amount of receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b
ifrs-full	TradeReceivables	instant, debit	Trade receivables	The amount due from customers for goods and services sold.	example: IAS 1 78 b
ifrs-full	TradeReceivablesMember	member	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	TradingEquitySecuritiesMember	member	Trading 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				there is evidence of a recent actual pattern of short-term profit-taking.	
ifrs-full	TradingIncomeExpense	Expense, credit	Trading income (expense)	The amount of income (expense) relating to trading assets and liabilities.	common practice: IAS 1 85
ifrs-full	TradingIncomeExpenseAbstract		Trading income (expense) [abstract]		
ifrs-full	TradingIncomeExpenseOnDebtInstruments	Expense, credit	Trading 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	TradingIncomeExpenseOnDerivativeFinancialInstruments	Expense, credit	Trading income (expense) on derivative financial instruments	The amount of trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingIncomeExpenseOnEquityInstruments	Expense, credit	Trading income (expense) on equity instruments	The amount of trading income (expense) relating to equity instruments. [Refer:	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Equity instruments held; Trading income (expense)]	
ifrs-full	TradingIncomeExpenseOnForeignExchangeContracts	Expense, credit	Trading income (expense) on foreign exchange contracts	The amount of trading income (expense) relating to foreign exchange contracts. [Refer: Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingSecuritiesMember	Member	Trading securities [member]	This member stands for financial 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 there is evidence of a recent actual pattern of short-term profit-taking. [Refer: Financial instruments,	example: IFRS 7 IG40B, example: IFRS 7 6

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				class [member]]	
ifrs-full	TransactionPriceAllocatedToRemainingPerformanceObligations	XBRL detail, credit	Transaction price allocated to remaining performance obligations	The amount of the transaction price allocated 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: Performance obligations [member]]	disclosure: IFRS 15 120 a
ifrs-full	TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationsAxis	Explanation	Transactions recognised separately from acquisition of assets and assumption of liabilities	The axis of a table defines the relationship between the domain members or categories in	disclosure: IFRS 3 B64 l

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			in business combination [axis]	the table and the line items or concepts that complete the table.	
ifrs-full	TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationsMember	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	This member 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]]		IFRS 3 B64 l
ifrs-full	TransferBetweenFinancialLiabilitiesAndEquityAttributableToChangesInRedemptionProhibition	Transfer between financial liabilities and equity attributable to change in redemption prohibition	The amount transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.		IFRIC 2 13

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	TransferFromInvestmentPropertyUnderConstructionOrDevelopment	Investment property, debit	Transfer from investment property under construction or development, investment property	The amount transferred from investment property under construction or development to completed investment property. [Refer: Investment property]	common practice: IAS 40 76, common practice: IAS 40 79 d
ifrs-full	TransfersFromInventoriesAndOwnerOccupiedProperty	Inventories, debit	Transfer from (to) inventories and owner-occupied property, investment property	The property transferred from (to) inventories and owner-occupied property to (from) investment property. [Refer: Inventories; Investment property]	disclosure: IAS 40 76 f, disclosure: IAS 40 79 d vii
ifrs-full	TransfersFromToOtherRetirementBenefitPlans	Other retirement benefit plans, credit	Transfers from (to) other retirement benefit plans	The increase (decrease) in net assets available for benefits resulting from transfers from (to) other retirement benefit plans. [Refer: Assets (liabilities) of benefit plan]	disclosure: IAS 26 35 b x
ifrs-full	TransfersIntoLevel3OfFairValueHierarchyAssets	Level 3 of fair value hierarchy, assets, debit	Transfers into Level 3 of fair value hierarchy, assets	The 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				hierarchy [member]]	
ifrs-full	TransfersIntoLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	Credit	Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	The amount of transfers 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]]	disclosure: IFRS 13 93 e iv
ifrs-full	TransfersIntoLevel3OfFairValueHierarchyLiabilities	Credit	Transfers into Level 3 of fair value hierarchy, liabilities	The amount of transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	disclosure: IFRS 13 93 e iv
ifrs-full	TransfersOfCumulativeGainLossWithinEquity	Duration	Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	The amount of transfers within equity of the cumulative gain (loss) on financial liabilities designated as at fair value through profit or loss for which changes in the liability's credit risk are presented in other comprehensive income. [Refer:	disclosure: IFRS 7 10 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial liabilities at fair value through profit or loss]	
ifrs-full	TransfersOfResearchAndDevelopmentFromEntityRelatedPartyTransactions	XdurationDevelopmentFromEntityRelatedPartyTransactions	Transfers of research and development from entity, related party transactions	The amount of transfers of research and development from the entity in related party transactions. [Refer: Related parties [member]]	Example: IAS 24 21 e
ifrs-full	TransfersOfResearchAndDevelopmentToEntityRelatedPartyTransactions	XdurationDevelopmentToEntityRelatedPartyTransactions	Transfers of research and development to entity, related party transactions	The amount of transfers of research and development to the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 e
ifrs-full	TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyAssets	XdurationLevel1IntoLevel2OfFairValueHierarchyAssets	Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	The amount of 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 hierarchy [member]; Level 2 of fair value hierarchy [member]]	disclosure: IFRS 13 93 c
ifrs-full	TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyEntitysOwnEquityInstruments	XdurationLevel1IntoLevel2OfFairValueHierarchyEntitysOwnEquityInstruments	Transfers out of Level 1 into Level 2	The amount of transfers out of Level	disclosure: IFRS 13 93 c

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			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	TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyLiabilities	Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	The amount 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]]	disclosure: IFRS 13 93 c
ifrs-full	TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyAssets	Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	The amount 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitysOwnEquityInstruments	Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitysOwnEquityInstruments	The amount of any transfers out of Level 2 and into Level 1 of the fair value hierarchy of the entity's own equity instruments held at the end 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]]	Disclosure: IFRS 13 93 c
ifrs-full	TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyLiabilities	Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyLiabilities	The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy	Disclosure: IFRS 13 93 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				[member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	TransfersOutOfLevel3OfFairValueHierarchyAssets	Reduction, transfers out of Level 3 of fair value hierarchy, assets, credit	Transfers out of Level 3 of fair value hierarchy, assets	The amount of transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	disclosure: IFRS 13 93 e iv
ifrs-full	TransfersOutOfLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	Reduction, transfers out of Level 3 of fair value hierarchy, entity's own equity instruments, debit	Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	The amount of transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	disclosure: IFRS 13 93 e iv
ifrs-full	TransfersOutOfLevel3OfFairValueHierarchyLiabilities	Reduction, transfers out of Level 3 of fair value hierarchy, liabilities, debit	Transfers out of Level 3 of fair value hierarchy, liabilities	The amount of transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	disclosure: IFRS 13 93 e iv
ifrs-full	TransfersUnderFinanceAgreementsFromEntityRelatedPartyTransactions	Financing, transfers under finance agreements from entity, related party transactions	Transfers under finance agreements from entity, related party transactions	The amount of transfers under finance agreements from the entity in related party transactions,	disclosure: IAS 24 21 g

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	
ifrs-full	TransfersUnderFinanceAgreementsFromEntityRelatedPartyTransactions	Increase (decrease)	Transfers under finance agreements from entity, related party transactions	The amount of transfers under finance agreements from the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	example: IAS 24 21 g
ifrs-full	TransfersUnderLicenceAgreementsFromEntityRelatedPartyTransactions	Increase (decrease)	Transfers under licence agreements from entity, related party transactions	The amount of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 f
ifrs-full	TransfersUnderLicenceAgreementsToEntityRelatedPartyTransactions	Increase (decrease)	Transfers under licence agreements to entity, related party transactions	The amount of transfers under licence agreements to the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 f
ifrs-full	TransportationExpense	Increase (decrease), debit	Transportation expense	The amount of expense arising from	common practice: IAS 1 112 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	TreasurySharesMember	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	TwelvemonthExpectedCreditLossesMember	12 month 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Lifetime expected credit losses [member]]	
ifrs-full	TwoYearsBeforeReportingYearMember	Two years before reporting year [member]		This member stands for a year that ended two years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	TypeOfMeasurementOfExpectedCreditLossesAxis	Type of measurement of expected credit losses [axis]		This 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	TypeOfMeasurementOfExpectedCreditLossesMember	Type of measurement of expected credit losses [member]		This member 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				credit losses" axis if no other member is used.	
ifrs-full	TypesOfContractsAxis	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	TypesOfContractsMember	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	TypesOfCustomersAxis	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	TypesOfCustomersMember	Types of customers [member]	This member stands for all types of customers. It also represents the standard	example: IFRS 15 B89 c	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				value for the "Types of customers" axis if no other member is used.	
ifrs-full	TypesOfFinancialAssetsAxis	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	TypesOfFinancialLiabilitiesAxis	Types 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	TypesOfHedgesAxis	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	TypesOfHedgesMember	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 value for the "Types of hedges" axis if no other member is used.	disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	TypesOfInstrumentMember		Types of instrument [member]	This member stands for all types of 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.	example: IFRS 7 B33
ifrs-full	TypesOfInsuranceContractsAxis		Types 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.	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	TypesOfInterestRatesAxis		Types of interest rates [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts	common practice: IFRS 7 39

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				that complete the table.	
ifrs-full	TypesOfInvestmentPropertyAxis	axis	Types 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	TypesOfRateregulatedActivitiesAxis	axis	Types 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	TypesOfRisksAxis	axis	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	TypesOfRisksMember	member	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	TypesOfShareBasedPaymentArrangementsAxis	axis	Types of share-based payment arrangements [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 2 45
ifrs-full	TypesOfTransferMember	member	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				of transfer" axis if no other member is used.	
ifrs-full	UMTSLicencesMember	Member	UMTS licences [member]	This member stands for Universal Mobile Telecommunications System licenses. [Refer: Licences and franchises]	common practice: IAS 38 119
ifrs-full	UnallocatedAmountsMember	Member	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	UnallocatedGoodwill	Instant, 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	UnconsolidatedStructuredEntitiesAxis	Axis	Unconsolidated 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				or concepts that complete the table.	
ifrs-full	UnconsolidatedStructuredEntitiesControlledByInvestmentEntityAxis	StructuredEntitiesControlledByInvestmentEntityAxis	Unconsolidated structured entities controlled by investment entity [axis]	This 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 12 19F
ifrs-full	UnconsolidatedStructuredEntitiesControlledByInvestmentEntityMember	StructuredEntitiesControlledByInvestmentEntityMember	Unconsolidated structured entities controlled by investment entity [member]	This member stands for unconsolidated structured entities controlled by 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]]	disclosure: IFRS 12 19F
ifrs-full	UnconsolidatedStructuredEntitiesMember	StructuredEntitiesMember	Unconsolidated structured entities [member]	This member stands for unconsolidated structured entities. A structured entity is an	disclosure: IFRS 12 B4 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	UnconsolidatedSubsidiariesAxis	SubsidiariesAxis	Unconsolidated subsidiaries [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 12 19B
ifrs-full	UnconsolidatedSubsidiariesControlledBySubsidiariesOfInvestmentEntityMember	SubsidiariesAxis	Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	This member stands for unconsolidated subsidiaries controlled by subsidiaries of the investment entity. [Refer: Disclosure of investment entities [text block];	disclosure: IFRS 12 19C

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Subsidiaries [member]]	
ifrs-full	UnconsolidatedSubsidiariesMember	Subsidiaries	Unconsolidated subsidiaries [member]	This member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 19B
ifrs-full	UnconsolidatedSubsidiariesThatInvestmentEntityControlsDirectlyMember	Subsidiaries	Unconsolidated subsidiaries that investment entity controls directly [member]	This member stands for unconsolidated subsidiaries that the investment entity controls directly. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	disclosure: IFRS 12 19B
ifrs-full	UndatedSubordinatedLiabilities	Undated liabilities, credit	Undated 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	UndiscountedCashOutflowRequiredToRepurchaseDerecognisedFinancialAssets	Undiscounted cash outflow required to repurchase derecognised financial assets, credit	Undiscounted cash outflow required to repurchase derecognised financial assets	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:	disclosure: IFRS 7 42E d

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Financial assets]	
ifrs-full	UndiscountedExpectedCreditLossesAtInitialRecognitionOnPurchasedOrOriginatedCreditimpaired	Expected credit losses, credit	Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	The amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period as purchased or originated credit-impaired.	disclosure: IFRS 7 35H c
ifrs-full	UndiscountedFinanceLeasePaymentsToBeReceived	Finance lease payments to be received, debit	Undiscounted finance lease payments to be received	The 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	UndiscountedOperatingLeasePaymentsToBeReceived	Operating lease payments to be received, debit	Undiscounted operating lease payments to be received	The 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				ownership of an underlying asset.	
ifrs-full	UndrawnBorrowingFacilities	Instant, 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	UnearnedFinanceIncomeRelatingToFinanceLeasePaymentsReceivable	Instant, credit	Unearned finance income relating to finance lease payments receivable	The amount 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]	disclosure: IFRS 16 94
ifrs-full	UnearnedPremiums	Instant, 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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	UnobservableInputsAxis	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	UnobservableInputsMember	member	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	UnratedCreditExposures	Instant	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	UnrealisedForeignExchangeGainsLosses	Duration	Unrealised foreign exchange gains (losses) [member]	This 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	UnrecognisedShareOfLossesOfAssociates	Duration, debit	Unrecognised share of losses of associates	The amount of the unrecognised share of	disclosure: IFRS 12 22 c

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]]	
ifrs-full	UnrecognisedShareOfLossesOfJointVentures	Increase (decrease) through debit	Unrecognised share of losses of joint ventures	The amount of the unrecognised share of joint ventures' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]]	disclosure: IFRS 12 22 c
ifrs-full	UnsecuredBankLoansReceived	Increase (decrease) through credit	Unsecured bank loans received	The amount of loans received from banks that have not been secured by collateral. [Refer: Loans received]	common practice: IAS 1 112 c
ifrs-full	UnusedProvisionReversed	Increase (decrease) through other provisions, debit	Unused provision reversed, other provisions	The amount reversed for unused other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 d
ifrs-full	UnusedTaxCreditsForWhichNoDeferredTaxAssetRecognised	Increase (decrease) through tax credits for which no deferred tax asset recognised	Unused tax credits for which no deferred tax asset is	The recognised of unused tax credits for which no deferred tax asset is	disclosure: IAS 12 81 e

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				recognised in the statement of financial position. [Refer: Unused tax credits [member]]	
ifrs-full	UnusedTaxCreditsMember		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	UnusedTaxLossesForWhichNoDeferredTaxAssetRecognised		Unused tax losses for which no deferred tax asset recognised	The amount 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	UnusedTaxLossesMember		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	UsefulLifeMeasuredAsPeriodOfTimeBiologicalAssetsAtCost		Useful life measured as period of time, biological assets, at cost	The useful life, measured as period of time, used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	UsefulLifeMeasuredAsPeriodOfTimeIntangibleAssetsOtherThanGoodwill	Duration	Useful life, measured as period of time, intangible assets other than goodwill	Useful life, measured as period of time, used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	Disclosure: IAS 38 118 a
ifrs-full	UsefulLifeMeasuredAsPeriodOfTimeInvestmentPropertyCostModel	Duration	Useful life, measured as period of time, investment property, cost model	Useful life, measured as period of time, used for investment property. [Refer: Investment property]	Disclosure: IAS 40 79 b
ifrs-full	UsefulLifeMeasuredAsPeriodOfTimePropertyPlantAndEquipment	Duration	Useful life, measured as period of time, property, plant and equipment	Useful life, measured as period of time, used for property, plant and equipment. [Refer: Property, plant and equipment]	Disclosure: IAS 16 73 c
ifrs-full	UsefulLifeMeasuredInProductionOrSimilarUnitsBiologicalAssetsAtCost	XBRL XML duration	Useful life, measured in production or other similar units, biological assets, at cost	The useful life, measured in production or other similar units, used for biological assets. [Refer: Biological assets]	Disclosure: IAS 41 54 e
ifrs-full	UsefulLifeMeasuredInProductionOrSimilarUnitsIntangibleAssetsOtherThanGoodwill	XBRL XML duration	Useful life, measured in production or other similar units, intangible	The useful life, measured in production or other similar units, used for intangible	Disclosure: IAS 38 118 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			assets other than goodwill	assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	UsefulLifeMeasuredInProductionOrSimilarUnitsOfProperty	X duration	Useful life measured in production or other similar units, property, plant and equipment	The useful life, measured in production or other similar units, used for property, plant and equipment. [Refer: Property, plant and equipment]	IAS 16 73 c
ifrs-full	UtilisationAllowanceAccountForCreditLossesOfFinancialAssets	X duration, debit	Utilisation, allowance account for credit losses of financial assets	The utilisation 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]	common practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	UtilitiesExpense	X duration, debit	Utilities expense	The amount of expense arising from purchased utilities.	common practice: IAS 1 112 c
ifrs-full	ValuationTechniquesMember	member	Valuation techniques [member]	This member stands for valuation techniques used by the entity to measure fair value. It also	disclosure: IFRS 13 93 d

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	ValuationTechniquesUsedInFairValueMeasurementAxis	X instant	Valuation techniques used in fair value measurement [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
ifrs-full	ValueAddedTaxPayables	X instant, credit	Value added tax payables	The amount of payables related to a value added tax.	common practice: IAS 1 78
ifrs-full	ValueAddedTaxReceivables	X instant, debit	Value added tax receivables	The amount of receivables related to a value added tax.	common practice: IAS 1 78 b
ifrs-full	ValueAtRisk	X instant	Value at risk	The measure of a potential loss exposure as a result of future market movements, based on a specified confidence interval and measurement horizon.	common practice: IFRS 7 41

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	ValueOfBusinessAcquiredMember	X instant, debit	Value 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 insurer's accounting policies for insurance contracts that it issues. [Refer: Business combinations [member]]	common practice: IAS 38 119
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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	VehiclesAbstract		Vehicles [abstract]		
ifrs-full	VehiclesMember	member	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	VoluntaryChangesInAccountingPolicyAxis	axis	Voluntary 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	VoluntaryChangesInAccountingPolicyMember	member	Voluntary changes in accounting policy [member]	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	WagesAndSalaries	Xbrli:duration, 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	WarrantyContingentLiabilityMember	Xbrli:domainItem	Warranty 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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ifrs-full	WarrantyProvision	Xinstant, 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	WarrantyProvisionAbstract		Warranty provision [abstract]		
ifrs-full	WarrantyProvisionMember	mMember	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	WeightedAverageCostOfCapitalMeasurementInputMember	Weighted average cost of capital, measurement input [member]	This member stands for the weighted average cost of capital used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63	
ifrs-full	WeightedAverageDurationOfDefinedBenefitObligation	Weighted average duration of defined benefit obligation	The weighted average duration of a defined benefit obligation. [Refer: Weighted average [member]]	disclosure: IAS 19 147 c	
ifrs-full	WeightedAverageExercisePriceOtherEquityInstrumentsExercisableInSharebasedPaymentArrang	Weighted average exercise price of other equity instruments exercisable in	The weighted average exercise price of other equity instruments (ie other than	practice: IFRS 2 45	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			share-based payment arrangement	share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercisePriceOfOtherEquityInstrumentsExercisedOrVestedInSharebasedPaymentArrangement	xbrli:durationItemType	Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	The weighted 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]]	common practice: IFRS 2 45
ifrs-full	WeightedAverageExercisePriceOfOtherEquityInstrumentsExpiredInSharebasedPaymentArrangement	xbrli:durationItemType	Weighted average exercise price of other equity instruments expired in share-based payment arrangement	The weighted average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]	common practice: IFRS 2 45
ifrs-full	WeightedAverageExercisePriceOfOtherEquityInstrumentsForfeitedInSharebasedPaymentArrangement	xbrli:durationItemType	Weighted average exercise price of other equity instruments forfeited in share-based	The weighted average exercise price of other equity instruments (ie other than share options) forfeited in a	common practice: IFRS 2 45

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			payment arrangement	share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercisePriceOtherEquityInstrumentsGrantedInSharebasedPaymentArrangem	XBRL duration	Weighted average exercise price of other equity instruments granted in share-based payment arrangement	The weighted average exercise price of other equity instruments (ie other than share options) granted in a share-based payment arrangement. [Refer: Weighted average [member]]	Standard in practice: IFRS 2 45
ifrs-full	WeightedAverageExercisePriceOtherEquityInstrumentsOutstandingInSharebasedPaymentArran	XBRL duration	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	The weighted average exercise price of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	Standard in practice: IFRS 2 45
ifrs-full	WeightedAverageExercisePriceShareOptionsExercisableInSharebasedPaymentArrangement201	XBRL duration	Weighted average exercise price of share options exercisable in share-based payment arrangement	The weighted average exercise price of share options exercisable in a share-based payment arrangement. [Refer: Weighted	IFRS 2 45 b vii

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				average [member]]		
ifrs-full	WeightedAverageExercisePriceOfShareOptionsExercisedInShareBasedPaymentArrangement	XBRL duration	Weighted average exercise price of share options exercised in share-based payment arrangement	The weighted average exercise price of share options exercised in a share-based payment arrangement. [Refer: Weighted average [member]]	disclosure	2019 IFRS 2 45 b iv
ifrs-full	WeightedAverageExercisePriceOfShareOptionsExpiredInShareBasedPaymentArrangement	XBRL duration	Weighted average exercise price of share options expired in share-based payment arrangement	The weighted average exercise price of share options expired in a share-based payment arrangement. [Refer: Weighted average [member]]	disclosure	2019 IFRS 2 45 b v
ifrs-full	WeightedAverageExercisePriceOfShareOptionsForfeitedInShareBasedPaymentArrangement	XBRL duration	Weighted average exercise price of share options forfeited in share-based payment arrangement	The weighted average exercise price of share options forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]	disclosure	2019 IFRS 2 45 b iii
ifrs-full	WeightedAverageExercisePriceOfShareOptionsGrantedInShareBasedPaymentArrangement	XBRL duration	Weighted average exercise price of share options granted in share-based payment arrangement	The weighted average exercise price of share options granted in a share-based payment arrangement. [Refer:	disclosure	2019 IFRS 2 45 b ii

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				Weighted average [member]]	
ifrs-full	WeightedAverageExercisePriceShareOptionsExercisedDuringPeriod	XBRL duration	Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	The weighted 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]]	disclosure: IFRS 2 45 c
ifrs-full	WeightedAverageExercisePriceOutstandingShareOptions	XBRL duration	Weighted average exercise price of share options outstanding in share-based payment arrangement	The weighted average exercise price of share options outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 b i, disclosure: IFRS 2 45 b vi
ifrs-full	WeightedAverageFairValueAtMeasurementDateOtherEquityInstrumentsGranted	XBRL credit	Weighted average fair value at measurement date, other equity instruments granted	The weighted average fair value at the measurement date of granted equity instruments other than share options. [Refer: Weighted average [member]]	disclosure: IFRS 2 47 b
ifrs-full	WeightedAverageFairValueAtMeasurementDateShareOptionsGranted	XBRL credit	Weighted average fair	The weighted average fair	disclosure: IFRS 2 47 a

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			value at measurement date, share options granted	value of share options granted during the period at the measurement date. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageLesseesIncrementalBorrowingRateAppliedToLeaseLiabilitiesRecognisedAtDate	XLXX instant	Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	The weighted average lessee's incremental borrowing rate applied to lease liabilities recognised in the statement of financial 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 right-of-use asset in a similar economic environment.	disclosure: IFRS 16 C12 a
ifrs-full	WeightedAverageMember	member	Weighted average [member]	This member stands for an average in which each quantity to be averaged	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure:

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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	WeightedAverageRemainingContractualLifeOfOutstandingShareOptions	duration	Weighted average remaining contractual life of outstanding share options	The weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 d
ifrs-full	WeightedAverageShareP	XBRL duration	Weighted average share price	The weighted average share price. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 c
ifrs-full	WeightedAverageShareP	XBRL duration	Weighted average share price, share options granted	The weighted 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	WeightedAverageShares	shares	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

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				shares bought back or issued during the period multiplied by a time-weighting factor.	
ifrs-full	WeightedAverageSharesAndAdjustedWeighted		Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]	AverageShares	Abstract
ifrs-full	WhollyOrPartlyFunded	DefinedBenefitPlansMember	Wholly or partly funded defined benefit plans [member]	This member stands for wholly funded or partly funded defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 e
ifrs-full	WhollyUnfunded	DefinedBenefitPlansMember	Wholly 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	WorkInProgress	X instant, debit	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

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				be converted into finished goods or services. [Refer: Current finished goods; Inventories]	
ifrs-full	WritedownsReversalsOfInventories	Reversals of write-downs of inventories, debit	Write-downs (reversals of write-downs) of inventories	The amount recognised resulting from the write-down of inventories to net realisable value or reversals of those write-downs. [Refer: Inventories]	disclosure: IAS 1 98 a
ifrs-full	WritedownsReversalsOfPropertyPlantAndEquipment	Reversals of write-downs of property, plant and equipment, debit	Write-downs (reversals of write-downs) of property, plant and equipment	The amount recognised resulting from the write-down of property, plant and equipment to its recoverable amount or reversals of those write-downs. [Refer: Property, plant and equipment]	disclosure: IAS 1 98 a
ifrs-full	WritedownsReversalsOfWritedownsOfInventories		Write-downs (reversals of write-downs) of inventories [abstract]	Abstract	
ifrs-full	WritedownsReversalsOfWritedownsOfPropertyPlantAndEquipment		Write-downs (reversals of write-downs) of property, plant and	Abstract	

Changes to legislation: *There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

			equipment [abstract]		
ifrs-full	WrittenPutOptionsMember		Written put options [member]	This member stands for derivative financial contracts sold that oblige the entity to purchase an underlying asset at a specified strike price if the other party exercises the option. [Refer: Derivatives [member]]	example: IFRS 7 IG40B, example: IFRS 7 B33
ifrs-full	YearsOfInsuranceClaimAxis		Years of insurance claim [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 17 130 – Effective 2021-01-01
ifrs-full	YieldUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItems		Yield used to discount cash flows that do not vary based on returns on underlying items	The yield used to discount cash flows that do not vary based on the returns on underlying items, applying paragraph 36 of IFRS 17. Underlying items are items that determine some of the	disclosure: IFRS 17 120 – Effective 2021-01-01

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

				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.	

***Changes to legislation:** There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(**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).

Changes to legislation:
There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to :

- Regulation power to modify conferred by 2023 c. 29 s. 3 Sch. 1 Pt. 3
- Regulation revoked by 2023 c. 29 Sch. 1 Pt. 3