

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 **U.K.**

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 **U.K.**

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.

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Article 3 **U.K.**

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

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ANNEX I **U.K.**

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 **U.K.**

ANNEX VI **U.K.**

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	AbnormallyLargeChangesInAssetPricesOrForeignExchangeRates	AbnormallyLargeChangesInAssetPricesOrForeignExchangeRates	AbnormallyLargeChangesInAssetPricesOrForeignExchangeRates [member]	The Exchange Rates Member stands for abnormally large changes in asset prices or foreign exchange rates.	10 22 g

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ifrs-full	AccountingEstimatesAxis	AccountingEstimatesAxis	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	AccountingEstimatesMember	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	AccountingProfit	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

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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	AccrualsAndDeferre	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	AccrualsAndDeferre	DeferredIncomeA	Accruals and deferred income [abstract]		
ifrs-full	AccrualsAndDeferre	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	AccrualsAndDeferre	DeferredIncomeC	Accruals and deferred income classified as current [abstract]	Abstract	
ifrs-full	AccrualsAndDeferre	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

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				[Refer: Accruals and deferred income]	
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsNon-currentAbstract		Accruals and deferred income classified as non-current [abstract]		
ifrs-full	AccrualsClassifiedAsCurrent	Instant, credit	Accruals classified as current	The amount of accruals classified as current. [Refer: Accruals]	common practice: IAS 1 78
ifrs-full	AccrualsClassifiedAsNon-current	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	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	AccumulatedChangeInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets	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	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

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				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	Accumulated Changes in Fair Value of Financial Assets That Are Related to Credit Derivatives or Similar Instruments		increase (decrease) in fair value of credit derivatives or similar instruments	accumulated increase (decrease) in fair value of credit derivatives or similar	IFRS 7 9 d

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			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	Accumulated Changes in credit	Change in Fair Value of Financial Liability	increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	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	Disclosure of Changes in Credit Risk of Liabilities IFRS 7 10 a, disclosure: IFRS 7 10A a

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ifrs-full	Accumulated Changes in Fair Value of Financial Assets	Credit risk of liability]	Attributable to changes in 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]]	IFRS 7 9 c – Expiry date 2021-01-01
ifrs-full	Accumulated Changes in Fair Value of Credit Derivatives or Similar	Credit risk of liability]	Attributable to changes in 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]]	IFRS 7 9 d – Expiry date 2021-01-01

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			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	Accumulated Depreciation	And Amortisation	And Impairment	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	Accumulated Depreciation	And Amortisation	And Impairment	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	Accumulated Fair Value	Hedge Adjustment	On Hedged Item	The accumulated amount of fair value hedge adjustment on a hedged	IFRS 7 24B a ii

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			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	Accumulated Fair Value Hedge Adjustment On Hedged Item Included In Carrying Amount Liabilities	Fair Value Hedge Adjustment On Hedged Item Included In Carrying Amount Liabilities	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]]	IFRS 7 24B a ii
ifrs-full	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	Fair Value Hedge Adjustment Remaining In Statement of Financial Position For Hedged Item That Ceased To Be Adjusted For Hedging Gains And Losses, Assets	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.	IFRS 7 24B a v

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				[Refer: Financial assets at amortised cost; Hedged items [member]]	
ifrs-full	Accumulated Fair Value Hedge Adjustment	Value in credit	Adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial liabilities at amortised cost; Hedged items [member]]	Financial Position For Hedged Items IFRS 7 24B a v
ifrs-full	Accumulated Impairment	Member	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:

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					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	Accumulated Other Comprehensive Income credit	Accumulated Other Comprehensive Income	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	Accumulated Other Comprehensive Income	Accumulated Other Comprehensive Income	Accumulated other comprehensive income [member]	This member stands for accumulated other comprehensive income. [Refer: Other comprehensive income]	common practice: IAS 1 108
ifrs-full	Acquisition and Administration expense debit	Acquisition and Administration expense	Acquisition and administration expense related to insurance contracts	The insurance contracts of acquisition and administration expense relating to insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IAS 1 85

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ifrs-full	Acquisitiondate	FairValueOfEquityInterestInAcquireeHeldByAcquirerImmediatelyBeforeAcquisitiondate	Acquisitiondate fair value of equity interest in acquiree held by acquirer immediately before acquisition date	Three Held By Acquirer Immediately Before Acquisitiondate 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	Acquisitiondate	FairValueOfTotalConsiderationTransferred	Acquisitiondate fair value of total consideration transferred, acquisition-date fair value	Transferred value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f
ifrs-full	Acquisitiondate	FairValueOfTotalConsiderationTransferred	Acquisitiondate fair value of total consideration transferred [abstract]	Transferred	Abstract
ifrs-full	Acquisitionrelated costs for transaction recognition	Acquisitionrelated costs for transaction recognition	Acquisitionrelated costs for transaction recognised separately from acquisition of assets and assumption of liabilities	Separately recognised amount of acquisition-related costs for transactions recognised separately from the acquisition of assets and the assumption	disclosure: IFRS 3 B64 m

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			in business combination	of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	Acquisition-related costs	debit	Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	For 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 Separately From Acquisition
ifrs-full	Acquisitions Through Business	debit	Acquisitions through business combinations, biological assets	Biological assets in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]	disclosure: IAS 41 50 e
ifrs-full	Acquisitions Through Business	debit	Acquisitions through business combinations, deferred acquisition costs arising from	Deferred acquisition costs arising from insurance contracts resulting from	disclosure: practice: IFRS 4 37 e – Expiry date 2021-01-01 Costs Arising From Insurance Contr

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			insurance contracts	acquisitions through business combinations. [Refer: Business combinations [member]; Deferred acquisition costs arising from insurance contracts]	
ifrs-full	Acquisitions Through Business	Acquisitions Through Business debit	Acquisitions Through Business through business combinations, intangible assets and goodwill	Intangible Assets and Goodwill in intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]	and Goodwill practice: IAS 38 118 e i
ifrs-full	Acquisitions Through Business	Acquisitions Through Business debit	Acquisitions Through Business through business combinations, intangible assets other than goodwill	Intangible Assets Other Than Goodwill in intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]	disclosure: IAS 38 118 e i
ifrs-full	Acquisitions Through Business	Acquisitions Through Business debit	Acquisitions Through Business through business combinations,	Investment Property in investment property resulting from	disclosure: IAS 40 76 b, disclosure: IAS 40 79 d ii

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			investment property	acquisitions through business combinations. [Refer: Business combinations [member]; Investment property]	
ifrs-full	Acquisitions Through Business credit	Acquisitions Through Business credit	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	Liabilities under insurance contracts issued resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Liabilities under insurance contracts and reinsurance contracts issued]	Insurance Contracts And Reinsurance C practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	Acquisitions Through Business credit	Acquisitions Through Business credit	Acquisitions through business combinations, other provisions	Other provisions in other provisions resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Other provisions]	common practice: IAS 37 84
ifrs-full	Acquisitions Through Business debit	Acquisitions Through Business debit	Acquisitions through business	Property, Plant And Equipment in property, plant and	disposal: IAS 16 73 e iii

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			combinations, property, plant and equipment	equipment resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	
ifrs-full	Acquisitions Through Business	Through Business debit	Acquisitions through business combinations, reinsurance assets	Reinsurance Assets 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	Actual Claims That Arise From Contracts	That Arise From Contracts debit	Actual Claims Within Scope of IFRS 17	The scope of IFRS 17 of the actual claims that arise from contracts within the scope of IFRS 17.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	Actuarial Assumptions on Discount Rates	on Discount Rates	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

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				assumptions [member]]	
ifrs-full	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	ActuarialAssumptionOfExpectedInflationRate		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	ActuarialAssumptionOfExpectedInflationRateMember		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	ActuarialAssumptionOfExpectedPensionRate		assumption of expected rates of pension increases	The expected rate of increases in pension that is used as a	common practice: IAS 19 144

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				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		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		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

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				assumptions [member]]	
ifrs-full	ActuarialAssumptionOfExpectedRateOfSalaryIncreasesMember		assumption of expected rates of salary increases [member]	This rate stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfLifeExpectancyAfterRetirementMember		assumption of life expectancy after retirement	The life expectancy after retirement used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	common practice: IAS 19 144
ifrs-full	ActuarialAssumptionOfLifeExpectancyAfterRetirementMember		assumption of life expectancy after retirement [member]	This rate stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfMedicalCostTrendRate		assumption of	Medical cost trend rate used as	common practice: IAS 19 144

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			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	ActuarialAssumptionOfMedicalCostTrendRates	Member	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	Member	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	ActuarialAssumptionOfMortalityRates	Member	assumption of mortality rates [member]	This member stands for the mortality rates used as actuarial assumptions.	common practice: IAS 19 145

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				[Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptions	DurationOfRetirementAge	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	ActuarialAssumptions	DurationOfRetirementAge	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	ActuarialAssumptions	Axis	Actuarial assumptions [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 19 145
ifrs-full	ActuarialAssumptions	Member	Actuarial assumptions [member]	This member stands for all actuarial assumptions. Actuarial	disclosure: IAS 19 145

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				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	ActuarialGainsLossesArisingFromChangesInDemographicAssumptions	debit	gains (losses) arising from changes in demographic assumptions, net defined benefit liability (asset)	Demographic Assumptions (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)	Net Defined Benefit Liability IAS 19 141 c ii

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				<p>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)]</p>	
ifrs-full	ActuarialGains	LossesArisingFrom	ActuarialGains	FinancialAssumptions	NetDefinedBenefitLiabilityAs
		debit	gains (losses) arising from changes in financial assumptions, net defined benefit liability (asset)	(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

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				(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	ActuarialGainsLossesArisingFromActuarialAssumptions	ActuarialGainsLossesArisingFromActuarialAssumptions	ActuarialGainsLossesArisingFromActuarialAssumptions	ActuarialGainsLossesArisingFromActuarialAssumptions	ActuarialGainsLossesArisingFromActuarialAssumptions
		debit	gains (losses) arising from	(increase) in a net defined	practice: IAS 19 141 c

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			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	ValueOfPromisedRetirementBenefits	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	AdditionalAllowanceRecognisedInProfitOrLoss	ValueRecognisedInProfitOrLoss	allowance recognised in profit or loss, allowance account for	The amount of additional allowance for credit losses of financial assets	practice: IFRS 7 16 – Expiry date 2021-01-01

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			credit losses of financial assets	recognised in profit or loss. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	AdditionalDisclosuresForAmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAssets/		Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
ifrs-full	AdditionalDisclosuresRelatedToRegulatoryDeferralAccountsAbstract		Additional disclosures related to regulatory deferral accounts [abstract]		
ifrs-full	AdditionalInformationAboutEntityExposureToRisk		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	AdditionalInformationAboutInsuranceContracts		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

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				contracts [member]]	
ifrs-full	AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination	AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination	AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination	AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination 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	AdditionalInformationAboutNatureAndChangesInRisksAssociatedWithInterestsInStructuredEntities	AdditionalInformationAboutNatureAndChangesInRisksAssociatedWithInterestsInStructuredEntities	AdditionalInformationAboutNatureAndChangesInRisksAssociatedWithInterestsInStructuredEntities	AdditionalInformationAboutNatureAndChangesInRisksAssociatedWithInterestsInStructuredEntities disclosure of additional information about the nature of, and changes in, risks associated with interests in structured entities.	disclosure: IFRS 12 B25
ifrs-full	AdditionalInformationAboutShare-basedPaymentArrangements	AdditionalInformationAboutShare-basedPaymentArrangements	AdditionalInformationAboutShare-basedPaymentArrangements	AdditionalInformationAboutShare-basedPaymentArrangements 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	AdditionalInformationAbstract	AdditionalInformationAbstract	Additional information [abstract]	

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ifrs-full	AdditionalLiabilities	ContingentLiabilities credit	Additional liabilities, contingent liabilities recognised in business combination	Recognised of additional contingent liabilities recognised in business combinations. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	Business Combination IFRS 3 B67 c
ifrs-full	AdditionalLiabilities	ContingentLiabilities	Additional liabilities, contingent liabilities recognised in business combination [abstract]	Recognised InBusiness	CombinationAbstract
ifrs-full	AdditionalPaid-inCapital	Capital, 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	AdditionalPaid-inCapital	Member	Additional paid-in capital [member]	This member stands for amounts received from issuance of the entity's shares in	common practice: IAS 1 108

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				excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	
ifrs-full	Additional Provisions	Other Provisions credit	Additional provisions, other provisions	The amount of additional other provisions made. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	Additional Provisions	Other Provisions	Additional provisions, other provisions [abstract]		
ifrs-full	Additional Recognition	Goodwill 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	Additions From	Acquisition, Investment 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

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				[Refer: Investment property]	
ifrs-full	Additions From Purchases	Biological Assets	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	Additions From Subsequent Expenditure	Biological Assets	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	Additions From Subsequent Expenditure	Investment Property	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, IAS 40 79 d i
ifrs-full	Additions	Investment Property	Additions, investment property [abstract]		
ifrs-full	Additions	Liabilities	Additions, other than through business combinations, liabilities under insurance contracts and reinsurance	Additions in liabilities under insurance contracts and reinsurance resulting from additions	disclosure: IFRS 4 IG37 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

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			contracts issued	other than through business combinations. [Refer: Liabilities under insurance contracts and reinsurance contracts issued; Business combinations [member]]	
ifrs-full	Additions Other Than Through Business Combinations	Other Than Through Business Combinations	debit	of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]	Assets on practice: IAS 41 50
ifrs-full	Additions Other Than Through Business Combinations	Other Than Through Business Combinations	debit	of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]	Assets Abstract
ifrs-full	Additions Other Than Through Business Combinations	Other Than Through Business Combinations	debit	of additions to intangible assets other than goodwill, other than those acquired through business combinations. [Refer:	Assets Other Than Goodwill IAS 38 118 e i

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

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				combinations [member]; Reinsurance assets]	
ifrs-full	Additions To Non-current Assets	Non-current Assets 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	Additions To Right-of-use Assets	Right-of-use Assets 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	Address Of Registered Office Of Entity	Registered Office Of Entity	Address of entity's registered office	The address at which the entity's office is registered.	disclosure: IAS 1 138 a
ifrs-full	Address Where Consolidated Financial Statements Are Obtainable	Consolidated Financial Statements	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

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				parent are obtainable. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	Adjusted Weighted Average Shares	Adjusted Weighted Average Shares	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	Adjustments For Amortisation	Adjustments For Amortisation	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

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				amortisation expense]	
ifrs-full	AdjustmentsFor	AmountsTransferred to 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	Carrying amount 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]]	Other items removed from IFRS 7 23 e – Expiry date 2021-01-01
ifrs-full	AdjustmentsFor	Current tax expense	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	AdjustmentsFor	Decrease in	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

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ifrs-full	Adjustments For	Decrease in debit	Increase	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	Adjustments For	Decrease in debit	Increase	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	Adjustments For	Decrease in debit	Increase	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

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				operating activities. [Refer: Inventories; Profit (loss)]	
ifrs-full	Adjustments For	Decrease In debit	Increase Adjustments 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	Adjustments For	Decrease In debit	Increase Adjustments 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	Adjustments For	Decrease In debit	Increase Adjustments 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

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				assets; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIndebit	DecreaseIndebit	Adjustmentsfor 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	AdjustmentsForDecreaseIndebit	DecreaseIndebit	Adjustmentsfor 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	AdjustmentsForDecreaseIndebit	DecreaseIndebit	Adjustmentsfor 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	AndCashCollateralOnSecurities practice: IAS 7 20

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				repurchase agreements and cash collateral on securities borrowed; Profit (loss)]	
ifrs-full	Adjustments For	Decrease in debit	Increase in trade accounts receivable	Adjustments for decrease (increase) in trade accounts receivable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 a
ifrs-full	Adjustments For	Decrease in debit	Increase in trade and other receivables	Adjustments for decrease (increase) in trade and other receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Profit (loss)]	common practice: IAS 7 20
ifrs-full	Adjustments For	Deferred tax expense 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

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				tax expense (income); Profit (loss)]	
ifrs-full	Adjustments For	Deferred Tax Of 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	Adjustments For	Depreciation And 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	Adjustments For	Depreciation And 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

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				Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)]	
ifrs-full	Adjustments For	Depreciation Expense 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	Adjustments For	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	Adjustments For	Fair Value Gains 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

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ifrs-full	Adjustments For	Financial Costs 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	Adjustments For	Financial Income 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	Adjustments For	Financial Income 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	Adjustments For	Gain (loss) On Disposal Of Investments In Subsidiaries, Joint Ventures And Associates 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

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			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	Adjustments For	Gains (Loss) On Disposal	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	Adjustments For	Gains (Loss) On Disposal	Change in fair value 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

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				assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]	
ifrs-full	Adjustments For	Gains (losses) On credit	Change In Fair Value	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	Adjustments For	Gains (losses) On credit	Fair Value Adjustment	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,	Property practice: IAS 7 20

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				investment property; Profit (loss)]	
ifrs-full	AdjustmentsFor	ImpairmentLoss 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]	Goodwill practice: IAS 7 20
ifrs-full	AdjustmentsFor	ImpairmentLoss 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]	Recognised In Profit Or Loss practice: IAS 7 20 b
ifrs-full	AdjustmentsFor	ImpairmentLoss debit	Adjustments for impairment loss (reversal	Adjustments for impairment loss (reversal	Recognised In Profit Or Loss Exploration practice: IAS 7 20

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			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	AdjustmentsForImpairmentLoss	ImpairmentLossdebit	AdjustmentsForImpairmentLossfor impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	AdjustmentsForImpairmentLossfor 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	RecognisedInProfitOrLossInventories practice: IAS 7 20

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				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	AdjustmentsFor	ImpairmentLoss debit	AdjustmentOfImp for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	AdjustmentLoss 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]	RecognisedInProfitOrLossLoansAndA practice: IAS 7 20
ifrs-full	AdjustmentsFor	ImpairmentLoss debit	AdjustmentOfImp for impairment loss (reversal of impairment loss) recognised in profit or	AdjustmentLoss for impairment loss (reversal of impairment loss) on property, plant and	RecognisedInProfitOrLossPropertyPla practice: IAS 7 20

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			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	AdjustmentsForImpairmentLoss	ImpairmentLossdebit	ReversalOfImpairmentLossfor impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	AdjustmentsForImpairmentLossRecognisedInProfitOrLossTradeAndOtherReceivables 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;	practice: IAS 7 20

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				Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	Adjustments For	Indicate Tax Expense 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	Adjustments For	Indicate Decrease 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	Adjustments For	Indicate Decrease 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

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ifrs-full	Adjustments For	Increased debit	Decreased	Adjustments for increase (decrease) in deposits from customers	From 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	Adjustments For	Increased debit	Decreased	Adjustments for increase (decrease) in derivative financial liabilities	From 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	Adjustments For	Increased debit	Decreased	Adjustments for increase (decrease) in employee benefit liabilities	From 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

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ifrs-full	Adjustments For	Increased debit	Decreased for increase (decrease) in financial liabilities held for trading	Adjustments Liabilities 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)]	Adjustments For Trading practice: IAS 7 20
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ifrs-full	Adjustments For	Increased debit	Decreased for increase (decrease) in insurance, reinsurance and investment contract liabilities	Adjustments 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	Adjustments For Investment Contract Liabilities practice: IAS 7 20
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					issued; Profit (loss)]	
ifrs-full	AdjustmentsFor	Increaseddebit	Decreaseddebit	Adjustedfor increase (decrease) in other current liabilities	OtherCurrentLiabilities 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	AdjustmentsFor	Increaseddebit	Decreaseddebit	Adjustedfor increase (decrease) in other liabilities	OtherLiabilities 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	AdjustmentsFor	Increaseddebit	Decreaseddebit	Adjustedfor increase (decrease) in other operating payables	OperatingPayables 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	AdjustmentsFor	Increaseddebit	Decreaseddebit	Adjustedfor increase (decrease) in	RepurchaseAdjustments Adjustments for increase (decrease) in	CashCollateralOnSecuritiesLent common practice: IAS 7 20

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			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	Adjustments For	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	Adjustments For	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

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				payables; Profit (loss)]	
ifrs-full	Adjustments For	Increase in debit	Other 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	Adjustments For	Increase in 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	Adjustments For	Increase in 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

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ifrs-full	Adjustments For	Losses/Gains On Disposal of Non-current Assets	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	Adjustments For	Provisions, 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	Adjustments For	Reconcile Profit	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	Adjustments For	Reconcile Profit	Adjustments to reconcile profit (loss) [abstract]		
ifrs-full	Adjustments For	Share-based Payments, 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

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				(used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	Adjustments For	Undistributed credit	Profits Of Associates 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	Adjustments For	Undistributed credit	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	Adjustments For	Unrealised Foreign exchange losses (gains)	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

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				flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	Adjustments To Reconciliation Profit debit	Reconciliation Profit debit	Adjustments to reconcile profit (loss) other than changes in working capital	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	Working Capital practice: IAS 7 20
ifrs-full	Adjustment To Carrying Amounts debit	Carrying Amounts debit	Aggregate adjustment to carrying amounts of investments reported under previous GAAP	Previous GAAP 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

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				Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	Adjustment To Mid-market Consensus Price Measurement Input [member]			stands for an adjustment to mid-market consensus price, used as a measurement input.	example: IFRS 13 B36 c
ifrs-full	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	Administrative Expenses, debit			Administrative expenses	The amount of expenses that the entity classifies as being administrative.
ifrs-full	Advances	X instant, credit		Advances received	The amount of payments received for goods or services to be provided in the future.
ifrs-full	Advertising Expenses, debit			Advertising expense	The amount of expense
					example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vi
					common practice: IAS 1 55
					common practice: IAS 1 112 c

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ifrs-full	AggregateAdjustment	To Carry	Aggregate Reported adjustment to carrying amounts reported under previous GAAP [member]	arising from advertising. 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	AggregateContinuing	And Discontinued	Aggregate 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	AggregateDifference	Known Between	Fair Value and Initial Recognition price yet to be recognised in profit or loss	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,	Determined Using Valuation IFRS 7 28 b

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				class [member]]	
ifrs-full	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	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	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	disclosure: IFRS 3 B65
ifrs-full	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	AggregatedIndividuallyImmaterially	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	AggregatedMeasurement	AggregatedMeasurement	AggregatedMeasurement	AggregatedMeasurement	disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a

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ifrs-full	AggregatedTimeBandsMember	Member	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	AggregateNotSignificantIndividual	SignificantIndividual	AggregateOrCash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [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]	IAS 36 135

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ifrs-full	AggregateOfFairValues	Member	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	AgriculturalProduce	ByGroup	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	AgriculturalProduce	GroupMember	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

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				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	AirportLandingRights	Member	Airport landing rights [member]	This member stands for airport landing rights.	common practice: IAS 38 119
ifrs-full	AllLevelsOfFairValueHierarchy	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	AllOtherSegments	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	AllowanceAccountingforCreditLossesofFinancialAssets	Member	Allowance account for credit losses of financial assets	Amount of an allowance account used to record impairments	disclosure: IFRS 7 16 – Expiry date 2021-01-01

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				to financial assets due to credit losses. [Refer: Financial assets]	
ifrs-full	AllowanceForCreditLossesMember		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	AllYearsOfInsuranceClaimsMember		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	AmortisationAssetsRecognisedFromCostsIncurredToObtainOrFulfillContractsWithCustomers	debit	Assets recognised from costs incurred to obtain or fulfil contracts with customers	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]	IFRS 15 128 b
ifrs-full	AmortisationDeferredAcquisitionCostsAttachingToInsuranceContracts	credit	Costs attaching deferred	Amount of	IFRS 4

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			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	Amortisation Expense	Depreciation, 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	Amortisation Intangible Assets	Intangible Assets	Other Than Goodwill 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

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				other than goodwill]	
ifrs-full	AmortisationMethod	IntangibleAssets	OtherThanGoodwill	Goodwill 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	AmortisationOfGainsAndLosses	IntangibleAssets	ArisingOnBuyingReinsurance	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	AmortisationRate	IntangibleAssets	OtherThanGoodwill	The amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 a

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ifrs-full	AmountByWhich	FinancialAssets	Related to 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	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	Instruments Mitigate Maximum
ifrs-full	AmountByWhich	FinancialAssets	Related to credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	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	Instruments Mitigate Maximum

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ifrs-full	Amount By Which Regulatory Deferral Account Credit Has Been Reduced Because It Is No Longer Fully Reversible	X Regulatory Deferral Account Credit	Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	Derivatives [member] Credit Balance Has Been Reduced Because It Is No Longer Fully Reversible. [Refer: Regulatory deferral account credit balances]	IFRS 14 36
ifrs-full	Amount By Which Regulatory Deferral Account Debit Has Been Reduced Because It Is No Longer Fully Recoverable	X Regulatory Deferral Account Debit	Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	Derivatives [member] Debit Balance Has Been Reduced Because It Is No Longer Fully Recoverable. [Refer: Regulatory deferral account debit balances]	IFRS 14 36
ifrs-full	Amount By Which Unit's Recoverable Amount Exceeds Its Carrying Amount	X Unit's Recoverable Amount Exceeds Its Carrying Amount	Amount by which unit's recoverable amount exceeds its carrying amount	Derivatives [member] 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

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ifrs-full	Amount By Which Key Value Assigned To Key Assumption Must Change In Order For Units Recoverable Amount	Key Value Assigned To Key Assumption	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	Amount Incurred By Entity, For Provision Of Key Management Personnel Services Provided By Separate Management Entity	Amount Incurred By Entity, For Provision Of Key Management Personnel Services Provided By Separate Management Entity	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	Amount Of Reclassification Or Changes In Presentation	Classification Or Changes In Presentation	Amount Of Reclassification Or Changes In Presentation	The amount that is reclassified when the entity changes classification or presentation	disclosure: IAS 1 41 b

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					in its financial statements.	
ifrs-full	Amount Presented	With Other Comprehensive Income	Amount presented in other comprehensive income realised at derecognition of financial liability	Amount presented in other comprehensive income realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income]	Realised at Derecognition	Disclosure IFRS 7 10 d
ifrs-full	Amount Reclassified	With Other Comprehensive Income	Amount reclassified from profit or loss to other comprehensive income applying overlay approach	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.	Comprehensive Income	Disclosure Applying Overlay Approach IFRS 4 35D a – Effective on first application of IFRS 9
ifrs-full	Amount Reclassified	With Other Comprehensive Income	Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	Amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.	Comprehensive Income	Disclosure Applying Overlay Approach IFRS 4 39L f i – Effective on first application of IFRS 9
ifrs-full	Amount Reclassified	With Other Comprehensive Income	Amount reclassified to other comprehensive income	Amount recognised in other comprehensive income	Comprehensive Income	Disclosure Applying Overlay Approach IFRS 4 35D b – Effective on first

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				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	AmountReclass	FixedTaOtherC	credit	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	AmountRecogn	FixedTaOtherC	credit	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

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ifrs-full	Amount Recognised	in Other Comprehensive Income	and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	classified as held for sale [member]] 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]	IFRS 5 38, example: IFRS 5 Example 12	Equity Relating To Noncurrent
ifrs-full	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 is 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	IFRS 9 6.5.11 d i, disclosure: IFRS 7 24E a	Initial Cost Or Other Carrying Am

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ifrs-full	AmountRemoved	FromReserve debit	OfChangeInValue 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	OfForeignCurrencyBasisSpreads 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	AmountRemoved	FromReserve debit	OfChangeInValue 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	OfForwardContracts 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

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			accounting is applied	accounting is applied. [Refer: Reserve of change in value of forward elements of forward contracts]	
ifrs-full	AmountRemoved	FromReserve	OfChangeInValue	OfTimeValue	OfOptionsAndIncludedInInitialCost
		debit	removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	removed from reserve of change in value of time value of options and included in the initial cost or other carrying amount 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	AmountReported	InProfitOrLoss	ApplyingIFRS	FinancialAssets	ForWhichOverlayApproachIsApplied
		debit	reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	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	AmountsArising	FromInsurance	Contracts	Axis	common practice: IFRS 4
			arising from insurance	The axis of a table defines the	

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			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	Amounts Incurred	Deferred Acquisition Costs 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]	Insurance contracts in deferred acquisition costs IFRS 4 IG39 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	Amounts Payable	On Demand 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.	IFRS 17 132 c – Effective 2021-01-01
ifrs-full	Amounts Payable	Related Party 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	Amounts Payable	In Transferred credit	Amounts payable to transferee in respect of	The amounts payable to the transferee in respect of transferred financial	disclosure: IFRS 7 42E d

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			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	Amounts Receivable	Related Party Transactions	debit	The amounts receivable resulting from related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 20, disclosure: IAS 24 18 b
ifrs-full	Amounts Recognised As Of Acquisition Date	For Each Major Class Of Assets Acquired And Liabilities Assumed	recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
ifrs-full	Amounts Recognised	For Transactions	recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	recognised for transaction recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer:	Of Assets And Assumptions IFRS 3 B64 1 iii

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				Business combinations [member]]	
ifrs-full	AmountsRemovedFromEquitydebit	AndAdjustedAgainstFairValue	removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax	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]	Financial Assets On Reclassification IFRS 9 5.6.5
ifrs-full	AmountsRemovedFromEquitydebit	AndAdjustedAgainstFairValue	removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	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]	Financial Assets On Reclassification IFRS 9 5.6.5
ifrs-full	AmountsRemovedFromEquitydebit	AndIncludedInCarryingAmountofNon-financialAssetLiabilityWhos	removed from equity and included in carrying amount of non-financial asset (liability)	removed from equity and included in the initial cost or other carrying amount of a non-	Non-financial Asset Liability Whose IFRS 7 23 e – Expiry date 2021-01-01

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			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	Amounts Subject To Enforceable Credit	Master Netting Arrangement Or Similar Agreement	subject to enforceable master netting arrangement or similar agreement not set off against financial assets	that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial assets. [Refer: Financial assets]	Not Set Off Against IFRS 7 13C d
ifrs-full	Amounts Subject To Enforceable	Master Netting Arrangement Or Similar Agreement	subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]		Not Set Off Against
ifrs-full	Amounts Subject To Enforceable Debit	Master Netting Arrangement Or Similar Agreement	subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	that are subject to an enforceable master netting arrangement or similar agreement and that are not set	Not Set Off Against IFRS 7 13C d

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				off against financial liabilities. [Refer: Financial liabilities]	
ifrs-full	Amounts Subject To Enforceable		Master Netting Arrangement Or Similar Agreement Not Set Off Against		
			subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]		
ifrs-full	Amount That Would Have Been Reclassified From Profit Or Loss To Other Comprehensive Income Applying	debit	that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	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.	IFRS 4 39L f ii – Effective on first application of IFRS 9
ifrs-full	Amount That Would Have Been Reported In Profit Or Loss If IAS 39 Had Been Applied, Financial Assets To Which Overlay Approach Is Applied	debit	that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.	IFRS 4 39L d ii – Effective on first application of IFRS 9
ifrs-full	Analysis Of Age Of Financial Assets That Are Past Due But Not Impaired		of age of financial assets that are past due but	of the age of financial assets that are past due but not impaired.	disclosure: IFRS 7 37 a – Expiry date 2021-01-01

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			not impaired [text block]	[Refer: Financial assets]	
ifrs-full	AnalysisOfCreditExposuresUsing	AnalysisOfCreditExposuresUsing	Analysis of credit exposures using external credit grading system [text block]	IFB Credit grading system 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	AnalysisOfCreditExposuresUsing	AnalysisOfCreditExposuresUsing	Analysis of credit exposures using internal credit grading system [text block]	IFB Credit grading system 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	AnalysisOfFinancialAssetsThat	AnalysisOfFinancialAssetsThat	Analysis of individually determined to be impaired [text block]	IFB 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]	IFB Impaired IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	AnalysisOfIncomeAndExpense	AnalysisOfIncomeAndExpense	Analysis of income		

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			and expense [abstract]		
ifrs-full	AnnouncementOfPlanToDiscontinueOperation	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	AnnouncingOrCommencingImplementationOfMajorRestructuring	Member	Announcing or commencing implementation of major restructuring [member]	This member stands for announcing commencing implementation of major restructuring.	example: IAS 10 22 e
ifrs-full	ApplicableTaxRate	XX duration	Applicable tax rate	The applicable income tax rate.	disclosure: IAS 12 81 c ii
ifrs-full	AreaOfLandUsedForAgriculture	XX agricultural	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	XX 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	AssetbackedFinancings	XX Member	Asset-backed financings [member]	This member stands for asset-backed financings.	example: IFRS 12 B23 b
ifrs-full	AssetbackedSecuritiesAtFairValue	XX debit	Asset-backed securities, amount contributed to fair value of plan assets	This member stands for 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

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				at fair value; Defined benefit plans [member]]	
ifrs-full	AssetRecognised	X For expected debit	AssetReimbursement recognised for expected reimbursement, contingent liabilities in business combination	ContingentLiabilities 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	AssetRecognised	X For expected debit	AssetReimbursement recognised for expected reimbursement, other provisions	OtherProvisions 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

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				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	AssetsAxis	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	AssetsAndLiabilitiesClassifiedAsHeldForSale	AssetsClassifiedAsHeldForSale	Assets and liabilities classified as held for sale [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 5 38
ifrs-full	AssetsAndLiabilitiesClassifiedAsHeldForSaleMember	AssetsClassifiedAsHeldForSaleMember	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

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				groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	AssetsAndLiabilitiesMember	AssetsMember	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	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

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				sale; Disposal groups classified as held for sale [member]]	
ifrs-full	AssetsAndRegulatoryDebit	AssetsAndRegulatoryDebit	AssetsAndRegulatoryDebit	The amount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit balances]	disclosure: IFRS 14 21
ifrs-full	AssetsArisingFromExploration	AssetsArisingFromExploration	AssetsArisingFromExploration	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	AssetsArisingFromInsuranceContracts	AssetsArisingFromInsuranceContracts	The amount of recognised assets arising from insurance	disclosure: IFRS 4 37 b – Expiry date 2021-01-01

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				contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	AssetsHeldAsCollateral	AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedAtFairValue	AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedInAbsenceOfDefaultByOwnerOfCollateralAtFairValue	AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedInAbsenceOfDefaultByOwnerOfCollateral. [Refer: At fair value [member]]	Value: IFRS 7 15 a
ifrs-full	AssetsHeldToHedgeLiabilities	AssetsHeldToHedgeLiabilities	AssetsHeldToHedgeLiabilitiesArisingFromFinancingActivities	AssetsHeldToHedgeLiabilitiesArisingFromFinancingActivities. [Refer: Assets; Liabilities arising from financing activities]	Member: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	AssetsLessCurrentLiabilities	AssetsLessCurrentLiabilities	Assets less current liabilities	The amount of assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	AssetsLessCurrentLiabilitiesAbstract	AssetsLessCurrentLiabilitiesAbstract	Assets less current liabilities [abstract]		
ifrs-full	AssetsLiabilitiesOfBenefitPlan	AssetsLiabilitiesOfBenefitPlan	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

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

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				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	AssetsRecognised	OnEntity'sFinancialStatements	Assets recognised in entity's financial statements in relation to structured entities	The relationship of assets recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]	disclosure: Entities IFRS 12 29 a
ifrs-full	AssetsSoldOrRepledged	OnEntity'sCollateral	Assets 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

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				the owner of the collateral. [Refer: At fair value [member]]	
ifrs-full	AssetsThatEntityContinuesToRecognise	Constantdebit	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	AssetsThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement	Constantdebit	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	Significantdebit	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	AssetsTransferredToStructuresAtTimeOfTransfer	Structuralcredit	Assets transferred	The amount transferred at the time	disclosure: IFRS 12 27 c

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			to structured entities, at time of transfer	of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	AssetsUnderInsuranceContracts	Transfer of debit	Assets under reinsurance 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	Reinsurance 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	AssetsWithSignificantFinancialRiskOfMaterialAdjustment	Financial Risk Of Material Adjustments 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.	example: IAS 1 125 b

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ifrs-full	AssociatedLiabilities	AtCostMembermember	Entity	Associates	ToRecognise	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	AssociatedLiabilities	AtCostMembermember	Entity	Associates	ToRecognise	ToExtentOfContinuingInvolvement	disclosure: IFRS 7 42D f
ifrs-full	AssociatesMembermember	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	AtCostMembermember	Member		At cost [member]		This member stands for measurement based on cost.	disclosure: IAS 40 32A, disclosure: IAS 41 50,

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				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	AtCostOrInAccor	member	WithIFRS16WithinFair	accordance with IFRS 16 within fair value model [member]	This Member disclosure: IAS 40 78
ifrs-full	AtFairValueMe	member	At fair value	[member]	This member disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a

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				or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	
ifrs-full	AuditorsRemuneration	XrationalFordebit	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	AuditorsRemuneration	XrationalFordebit	Service'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	AuditorsRemuneration	XrationalFordebit	Service'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	AuditorsRemuneration	XrationalFordebit	Service'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	AuthorisedCapitalCommitments	XrationalForcredit	Subsidiary's capital commitments but not contracted for	The amount of capital commitments that have been	common practice: IAS 1 112 c

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				authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments]	
ifrs-full	Available for sale Financial Assets	Available-for-sale financial assets [abstract]			
ifrs-full	Average Effective Tax Rate	Average effective tax rate		The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]	disclosure: IAS 12 81 c ii
ifrs-full	Average Foreign Exchange Rate	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	Average Number of Employees	Average number of employees		The average number of personnel employed by the entity during a period.	common practice: IAS 1 112 c
ifrs-full	Average Price of Hedging Instrument	Average price of hedging instrument		The average price of a hedging instrument. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 23B b
ifrs-full	Average Rate of Hedging Instrument	Average rate of hedging instrument		The average rate of a hedging instrument.	disclosure: IFRS 7 23B b

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

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ifrs-full	BankAndSimilarCharges	XCharges, 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	XCentral Banks balances, 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	XUndiscounted cash flows, credit	Cash flows borrowings, undiscounted cash flows	The amount of contractual undiscounted cash flows in relation to bank borrowings. [Refer: Borrowings]	example: IFRS 7 B11D, example: IFRS 7 IG31A
ifrs-full	BankDebtInstrumentsHeld	XInstruments held, 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	XInstruments classified as cash equivalents, debit	Banking arrangements, classified as cash equivalents	The classification of cash equivalents representing banking arrangements that the entity does not separately	common practice: IAS 7 45

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				disclose in the same statement or note. [Refer: Cash equivalents]	
ifrs-full	BankOverdrafts	Classified As Cash credit	Bank equivalents 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	BasicAndDilutedEarningsLoss	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	BasicAndDilutedEarningsLoss	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

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ifrs-full	BasicAndDiluted	EarningsLoss duration	Basicand diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Basicand 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]]	Operations including NetMovementInRegu IFRS 14 26
ifrs-full	BasicAndDiluted	EarningsLoss duration	Basicand diluted earnings (loss) per share from discontinued operations	Basicand diluted earnings (loss) per share from discontinued operations. [Refer: Basic and diluted earnings (loss) per share]	Operations on practice: IAS 1 85
ifrs-full	BasicAndDiluted	EarningsLoss duration	Basicand diluted	Basicand diluted	Operations including NetMovementInRegu IFRS 14 26

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			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	BasicAndDiluted	EarningsLoss duration	Basicand 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 tax. [Refer: Basic and diluted	RegulatoryDeferralAccountBal IFRS 14 26

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				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	BasicAndDilutedEarningsPerShare		Basic and diluted earnings per share [abstract]		
ifrs-full	BasicEarningsLossPerShare	X-XX 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	BasicEarningsLossPerShare	X-XX 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

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ifrs-full	Basic Earnings Loss	Per Share From duration	Basic Continuing Operations earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Basic Operations 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	In Regulatory Deferral
ifrs-full	Basic Earnings Loss	Per Share From duration	Basic discontinued operations earnings (loss) per share from discontinued operations	Basic Operations earnings (loss) per share from discontinued operations. [Refer: Basic earnings (loss) per share; Discontinued operations [member]]	disclosure: IAS 33 68	
ifrs-full	Basic Earnings Loss	Per Share From duration	Basic discontinued operations earnings (loss) per	Basic Operations earnings (loss) per	disclosure: IFRS 14 26	In Regulatory Deferral

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			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	BasicEarningsLossPerShareInc	duration	BasicEarningsLossPerShareIncIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax	BasicEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax	IFRS 14 26

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				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	BasisForAttributingRevenuesFromExternalCustomersToIndividualCountries		Description of basis for attributing revenues from external customers to individual countries	Other description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]	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

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				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

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				Property, plant and equipment]	
ifrs-full	BenefitsPaidOrPayable	instant, debit	Benefits paid or payable	The amount of benefits paid or payable for retirement benefit plans.	disclosure: IAS 26 35 b v
ifrs-full	BestEstimateAtAcquisitionDate	instant, debit	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	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	BiologicalAssetsAgeMember	instant, debit	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

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ifrs-full	BiologicalAssets	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	BiologicalAssets	By AgeAxis	Biological assets by age [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 41 43
ifrs-full	BiologicalAssets	By GroupAxis	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	BiologicalAssets	By TypeAxis	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

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				that complete the table.	
ifrs-full	BiologicalAssetsGroupMember	GroupMember	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	BiologicalAssetsPledgedAsSecurityDebit	PledgedAsSecurityDebit	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	TypeMember	Biological assets, type [member]	This member stands for all biological assets when disaggregated by type. It also represents the standard	example: IAS 41 43

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				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		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

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				which form part of the cost of that asset.	
ifrs-full	Borrowing Costs Incurred	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	Borrowing Costs Recognised as Expense	X recognition, 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	Borrowings	Abstract	Borrowings [abstract]		
ifrs-full	Borrowings Adjustment to Interest Rate Basis	X instant, credit	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	Borrowings	By Name Axis	Borrowings by name [axis]	The axis of a table defines the relationship between the domain	common practice: IFRS 7 7

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				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	BorrowingsInterestRateInstant		Borrowings, interest rate	The interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsInterestRateBasis		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		Borrowings, maturity	The maturity of borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsOriginalCurrency		Borrowings, original currency	The currency in which the borrowings are	common practice: IFRS 7 7

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				denominated. [Refer: Borrowings]	
ifrs-full	BorrowingsRecognisedAsOfAcquisitionDate	X instant, credit	PositionDate 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

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				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	Expense, 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	Income, 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

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				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

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				referred to as “true mergers” or “mergers of equals” are also business combinations as that term is used in IFRS 3.	
ifrs-full	CancellationOfTreasuryShares	TreasuryShares 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	Constant, 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	CapitalisationRateMember	Member measurement	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	CapitalisationRateKOB	KOB 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

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

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				<p>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.</p>	
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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		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	CapitalRequirements	axis	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		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

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				the capital reserves.	
ifrs-full	CapitalReserve	Member	Capital reserve [member]	This member stands for a component of equity representing capital reserves.	common practice: IAS 1 108
ifrs-full	CarryingAmountAxis	Accumulated	Depreciating amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Utilisation And Impairment of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 16 73 d, disclosure: IAS 16 73 e, disclosure: IAS 38 118 c, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 c, disclosure: IAS 40 79 d, disclosure: IAS 41 50, disclosure: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H, disclosure: IFRS 7 35I, common practice: IFRS 7 IG29 – Expiry date 2021-01-01, common practice: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	CarryingAmount	Member	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,

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				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 instant, 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

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				Advances received]	
ifrs-full	CashAdvancesAndLoansMadeToOtherParties	AdvancesMadeToOtherParties	OtherParties	Classified as investing activities of cash advances and loans made to other parties, classified as investing activities.	IAS 7 16 e
ifrs-full	CashAdvancesAndLoansMadeToRelatedParties	AdvancesMadeToRelatedParties	RelatedParties	The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]	common practice: IAS 7 16
ifrs-full	CashAndBankBalancesAtCentralBanks	BankBalancesAtCentralBanks	CentralBanks	The amount of cash and bank balances held at central banks.	common practice: IAS 1 55
ifrs-full	CashAndCashEquivalents	CashAndCashEquivalents	CashAndCashEquivalents	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

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

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				[Refer: Cash and cash equivalents]	
ifrs-full	CashAndCashEquivalents	debit	IfDifferentFromStatementOfFinancialPosition	FlowOfFinancialPosition	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]
ifrs-full	CashAndCashEquivalents	debit	IfDifferentFromStatementOfFinancialPosition	StatementOfFinancialPosition	Abstract
ifrs-full	CashAndCashEquivalents	debit	InSubsidiaryOrBusinessesAcquiredOrDisposed	TheAmountOfCashAndCashEquivalents	OnDisposal 2013 IAS 7 40 c
ifrs-full	CashAndCashEquivalents	debit	RecognisedAsOfAcquisitionDate	TheDate	common practice: IFRS 3 B64 i

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				acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]	
ifrs-full	CashCollateralPledgedSubject	to debit	to enforceable collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	Master Netting Arrangement 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]	Or Similar Agreement Not S IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full	CashCollateralReceivedSubject	to credit	to enforceable collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	Master Netting Arrangement 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]	Or Similar Agreement Not S 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

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				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		flows from continuing and discontinued		

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ifrs-full	CashFlowsFromLosingControl	UsingControl debit	operations [abstract] OfSubsidiaries from losing control of subsidiaries or other businesses, classified as investing activities	OfOtherBusinesses cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]	isClassifiedAsInvestingActivities IAS 7 39
ifrs-full	CashFlowsFromUsedInDecrease	RestrictedCash debit	RestrictedCash from (used in) decrease (increase) in restricted cash and cash equivalents	RestrictedCash inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	CashEquivalents practice: IAS 7 16
ifrs-full	CashFlowsFromUsedInDecrease	RestrictedCash debit	RestrictedCash from (used in) decrease (increase) in short-term deposits and investments	RestrictedCash inflow (outflow) due to a decrease (increase) in short-term deposits and investments.	CashInvestments practice: IAS 7 16
ifrs-full	CashFlowsFromUsedInExploration	ForAndEvaluation debit	FlowsFrom (used in) exploration for and evaluation of mineral resources, classified as investing activities	FlowsFrom (used in) the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources after the entity has	MineralResources ClassifiedAsInvestingA IFRS 6 24 b

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				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	CashFlowsFromUsedInExplorationAndEvaluationOfMineralResourcesClassifiedAsOperating	UsedInExplorationAndEvaluationOfMineralResourcesClassifiedAsOperating debit	CashFlowsFromUsedInExplorationAndEvaluationOfMineralResourcesClassifiedAsOperating flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	FlowsFromUsedInTheSearchForMineralResourcesIncludingMineralsOilNaturalGasAndSimilarNonRegenerativeResourcesAfterTheEntityHasObtainedLegalRightsToExploreInASpecificAreaAsWellAsTheDeterminationOfTheTechnicalFeasibilityAndCommercialViabilityOfExtractingTheMineralResourceClassifiedAsOperatingActivities.	IFRS 6 24 b
ifrs-full	CashFlowsFromUsedInFinancingActivities	UsedInFinancingActivities debit	CashFlowsFromUsedInFinancingActivities from (used	The cash flows from (used in)	disclosure: IAS 7 10,

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			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	CashFlowsFromUsedInFinancingActivitiesAbstract		from (used in) financing activities [abstract]		
ifrs-full	CashFlowsFromUsedInFinancingActivitiesContinuingOperations	debit	from (used in) financing activities, continuing operations	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	debit	from (used in) financing activities, discontinued operations	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

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				in) financing activities]	
ifrs-full	CashFlowsFromUsed in, increase	debit	Decreases 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	CashFlowsFromUsed in, increase	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	CashFlowsFromUsed in, increase	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	CashFlowsFromUsed in, increase	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

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				in cash equivalents.	
ifrs-full	CashFlowsFromUsedInInvestingActivitiesAbstract		CashFlows from (used in) investing activities [abstract]		
ifrs-full	CashFlowsFromUsedInInvestingActivitiesContinuingOperationsDisclosure:	Used in debit	CashFlows from (used in) investing activities, continuing operations	flows from (used in) the entity's investing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]	IFRS 5 33 c
ifrs-full	CashFlowsFromUsedInInvestingActivitiesDiscontinuedOperationsDisclosure:	Used in debit	CashFlows from (used in) investing activities, discontinued operations	flows from (used in) the entity's investing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) investing activities]	IFRS 5 33 c
ifrs-full	CashFlowsFromUsedInMaintainingOperatingCapacityExample: IAS 7 50 c	Used in debit	CashFlows from (used in) maintaining operating capacity	The aggregate amount of cash flows that are required to maintain the entity's current ability to execute operating	

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				activities (for example, measured by units of output per day).	
ifrs-full	CashFlowsFromUsedInOperatingActivities		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	CashFlowsFromUsedInOperatingActivities		Cash flows from (used in) operating activities [abstract]	Abstract	
ifrs-full	CashFlowsFromUsedInOperatingActivities	debit	Cash flows from (used in) operating activities, continuing operations	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	CashFlowsFromUsedInOperatingActivities	debit	Cash flows from (used in) operating activities,	The cash flows from (used in) the entity's	disclosure: IFRS 5 33 c

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			discontinued operations	operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities]	
ifrs-full	CashFlowsFromUsedInOperations	UsedInOperations	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	CashFlowsFromUsedInOperations	UsedInOperations	Cash flows before changes in working capital	The Working Capital 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	CashFlowsUsedInExplorationAndDevelopmentActivities	ExplorationAndDevelopmentActivities	Cash flows used in exploration and development activities	The cash outflow for exploration and development activities.	common practice: IAS 7 16
ifrs-full	CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	ObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	The cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer:	IAS 7 39

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				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 lease, credit	Cash outflow for leases	The cash outflow for leases.	disclosure: IFRS 16 53 g
ifrs-full	CashPaidLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X instant, debit	Cash paid liabilities under insurance contracts and reinsurance contracts issued	in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	IFRS 4 IG37 c – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	CashPaymentsForDerivativeContractsClassifiedAsInvestingActivities	X future, credit	Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	in 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.	IFRS 7 16 g

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ifrs-full	CashReceiptsFromFutureContracts	FromFutureContracts debit	CashReceiptsFromFuturesContracts, Forward Contracts, option contracts and swap contracts, classified as investing activities	Inflow from futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the receipts are classified as financing activities.	7 16 h	IAS	Swap Contracts Classified
ifrs-full	CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToOtherParties	FromRepaymentOfAdvancesAndLoansMadeToOtherParties debit	Cash receipts from repayment of advances and loans made to other parties, classified as investing activities	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.	7 16 f	IAS	Classified As Investing A
ifrs-full	CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToRelatedParties	FromRepaymentOfAdvancesAndLoansMadeToRelatedParties debit	Cash receipts from repayment of advances and loans made to related parties	Inflow from repayment to the entity of loans and advances made to related parties. [Refer: Related parties [member]]	7 16	IAS	practice: IAS
ifrs-full	CashRepaymentsOfAdvancesAndLoansFromRelatedParties	OfAdvancesAndLoansFromRelatedParties credit	Cash repayments of advances and	Outflow for repayments of advances	7 17	IAS	common practice: IAS

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			loans from related parties	and loans from related parties. [Refer: Related parties [member]; Advances received]	
ifrs-full	CashTransferred	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	CategoriesOfAssetsRecognised		Costs of assets recognised from costs to obtain or fulfil contracts with customers [axis]	This line item defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	Contracts With CustomersAxis IFRS 15 128 a
ifrs-full	CategoriesOfAssetsRecognised		Costs of assets recognised from costs to obtain or fulfil contracts with customers [member]	This line item 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	Contracts With CustomersMember IFRS 15 128 a

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				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	CategoriesOfCurrentFinancialAssets	CategoriesOfCurrentFinancialAssets	Categories of current financial assets [abstract]		
ifrs-full	CategoriesOfCurrentFinancialLiabilities	CategoriesOfCurrentFinancialLiabilities	Categories of current financial liabilities [abstract]		
ifrs-full	CategoriesOfFinancialAssets	CategoriesOfFinancialAssets	Categories of financial assets [abstract]		
ifrs-full	CategoriesOfFinancialAssetsAxis	CategoriesOfFinancialAssetsAxis	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	CategoriesOfFinancialLiabilities	CategoriesOfFinancialLiabilities	Categories of financial liabilities [abstract]		
ifrs-full	CategoriesOfFinancialLiabilitiesAxis	CategoriesOfFinancialLiabilitiesAxis	Categories of financial liabilities [axis]	The axis of a table defines the relationship	disclosure: IFRS 7 8

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				between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	CategoriesOfNoncurrentFinancialAssets	CategoriesOfNoncurrentFinancialAssets	Categories of non-current financial assets [abstract]		
ifrs-full	CategoriesOfNoncurrentFinancialLiabilities	CategoriesOfNoncurrentFinancialLiabilities	Categories of non-current financial liabilities [abstract]		
ifrs-full	CategoriesOfRelatedPartiesAxis	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	ChangeInAmountRecognisedForPre-acquisitionDeferredTaxAssets	ChangeInAmountRecognisedForPre-acquisitionDeferredTaxAssets	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	Deferred Tax Assets (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

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

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			assets [abstract]		
ifrs-full	ChangesInContingentLiabilitiesRecognisedInBusinessCombinationAbstract		contingent liabilities recognised in business combination [abstract]		
ifrs-full	ChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract		costs arising from insurance contracts [abstract]		
ifrs-full	ChangesInDeferredTaxLiabilityAssetsAbstract		assets in deferred tax liability (asset) [abstract]		
ifrs-full	ChangesInEquityX 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		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	ChangesInFairValueMeasurementOfAssetsAbstract		changes in fair value measurement, assets [abstract]		

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ifrs-full	ChangesInFairValueMeasurementsOfOwnEquityInstrumentsAbstract		ChangesInFairValueMeasurementsOfOwnEquityInstrumentsAbstract		
			fair value measurement, entity's own equity instruments [abstract]		
ifrs-full	ChangesInFairValueMeasurementsOfLiabilitiesAbstract		ChangesInFairValueMeasurementsOfLiabilitiesAbstract		
			fair value measurement, liabilities [abstract]		
ifrs-full	ChangesInFairValueOfCreditDerivativesAbstract		ChangesInFairValueOfCreditDerivativesAbstract		
			fair value of credit derivative [abstract]		
ifrs-full	ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets	ValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets IFRS 7 9 c	ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets	The In Changes In Credit Risk Of Financial Assets	
	debit		(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	(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	

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				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	ChangesInFairValueOfFinancialAssetsRelatedToCreditRiskOfFinancialAssets	(decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	(decrease) in the fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Financial assets]	IFRS 7 9 d	
ifrs-full	ChangesInFairValueOfFinancialLiabilitiesAttributableToChangesInCreditRiskOfFinancialLiabilities	(decrease) in fair value of financial liability, attributable to changes in credit risk of liability	(decrease) in the fair value of a financial liability that is attributable to changes in the credit risk of that liability. [Refer: Credit risk [member]]	IFRS 7 10 A a, disclosure: IFRS 7 10 a – Expiry date 2021-01-01	
ifrs-full	ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets	(decrease) in fair value	(decrease) in the fair value	IFRS 7 9 c –	

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			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	ChangesInFairValueOfLoansOrReceivablesRelatedToCreditRisk	LoansOrReceivables	(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

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				[Refer: Derivatives [member]]	
ifrs-full	ChangesInGoodwill	Amortisation, debit	Increase (decrease) in goodwill	The increase (decrease) in goodwill. [Refer: Goodwill]	disclosure: IFRS 3 B67 d
ifrs-full	ChangesInGoodwill	Abstract	Changes in goodwill [abstract]		
ifrs-full	ChangesInInsuranceContractsForReconciliationByComponents	Abstract	Changes in insurance contracts for reconciliation by components [abstract]		
ifrs-full	ChangesInInsuranceContractsForReconciliationByRemainingCoverageAndIncurredClaims	Abstract	Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]		
ifrs-full	ChangesInIntangibleAssetsAndGoodwill	Abstract	Changes in intangible assets and goodwill [abstract]		
ifrs-full	ChangesInIntangibleAssetsOtherThanGoodwill	Amortisation, 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	ChangesInIntangibleAssetsOtherThanGoodwill	Abstract	Changes in intangible assets other than goodwill [abstract]		

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ifrs-full	ChangesInInventoriesOfFinishedGoodsAndWorkInProgress	Ytddebit	(increase) in inventories of finished goods and work in progress	The increase (increase) 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	Ytddebit	Increase (decrease) in investment property	The increase (decrease) in investment property. [Refer: Investment property]	disclosure: IAS 40 79 d, disclosure: IAS 40 76
ifrs-full	ChangesInInvestmentProperty		Abstract in investment property [abstract]		
ifrs-full	ChangesInLiabilitiesArisingFromFinancingActivities		Changes in liabilities arising from financing activities [abstract]	Abstract	
ifrs-full	ChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued		Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		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

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				the types of market risk to which the entity is exposed. [Refer: Market risk [member]]	
ifrs-full	ChangesInMethodsUsedToMeasureRisk		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		Changes in net assets available for benefits [abstract]		
ifrs-full	ChangesInNetDefinedBenefitLiability		Changes in net defined benefit liability (asset) [abstract]		
ifrs-full	ChangesInNominalAmountOfCreditDerivative		Changes in nominal amount of credit derivative [abstract]		
ifrs-full	ChangesInNumberOfSharesOutstanding		Changes in number of shares outstanding [abstract]		
ifrs-full	ChangesInObjectivePoliciesAndProcessesForManagingRisk		Description of changes in objectives, policies and processes for managing risk	Description of changes in objectives, policies and processes for managing	disclosure: IFRS 7 33 c

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				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	Property, plant and equipment 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	Regulatory deferral account credit balances	Change in regulatory deferral account credit balances [abstract]		
ifrs-full	ChangesInRegulatoryDeferralAccountDebitBalances	Regulatory deferral account debit balances	Change in regulatory deferral account debit balances [abstract]		
ifrs-full	ChangesInReimbursementRights	Reimbursement rights	Change in reimbursement rights [abstract]		

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ifrs-full	ChangesInReimbursementRights	AtFairValue	IsAtFairValue	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	ChangesInReinsuranceAssets	Abstract	Changes in reinsurance assets [abstract]		
ifrs-full	ChangesInTaxRatesOrTaxLaws	EnactedOrAnnounced	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	CharacteristicsOfDefinedBenefitPlans	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	CharacteristicsOfDefinedBenefitPlans	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

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				of defined benefits plans” axis if no other member is used.	
ifrs-full	Circulation Revenue	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	Circumstances Leading To Reversal	Description of circumstances leading to reversals of inventory write-down	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	Claims And Benefits Paid, Net Of Reinsurance Recoveries	Claims and benefits paid, net of reinsurance recoveries	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	Claims Incurred But Not Reported	Claims incurred but not reported	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

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				reported by policyholders.	
ifrs-full	ClaimsReported	ByPolicyholder 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	ClassesOfAcquiredReceivables		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	ClassesOfAcquiredReceivables		Members 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

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ifrs-full	ClassesOfAssets	Axis	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	ClassesOfAssets	Member	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	ClassesOfCash	PaymentsAbstract	Classes of cash payments from operating activities [abstract]		
ifrs-full	ClassesOfCash	ReceiptsFromOperatingActivitiesAbstract	Classes of cash receipts from operating activities [abstract]		

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ifrs-full	ClassesOfContingentLiabilities	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	ClassesOfCurrentInventories	Classes of current inventories, alternative [abstract]		
ifrs-full	ClassesOfEmployeeBenefitsExpense	Classes of employee benefits expense [abstract]		
ifrs-full	ClassesOfEntity'sOwnEquityInstruments	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	ClassesOfFinancialAssets	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:

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					IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	ClassesOfFinancialInstruments	Classes of financial instruments [axis]	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	ClassesOfFinancialInstruments	Member	Member 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	ClassesOfFinancialLiabilities	Classes of financial	Classes of financial	The axis of a table	disclosure: IFRS 9

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			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	ClassesOfIntangibleAssetsAndGoodwill	ClassesOfIntangibleAssetsAndGoodwill	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	ClassesOfIntangibleAssetsOtherThanGoodwill	ClassesOfIntangibleAssetsOtherThanGoodwill	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	ClassesOfLiabilities	ClassesOfLiabilities	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

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				or concepts that complete the table.	
ifrs-full	ClassesOfOrdinarySharesAxis		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	ClassesOfOtherProvisionsAbstract		Classes of other provisions [abstract]		
ifrs-full	ClassesOfPropertyPlantAndEquipmentAxis		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	ClassesOfProvisionsAxis		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	ClassesOfRegulatoryDeferralAccountsAxis		Classes of regulatory deferral account	The axis of a table defines the relationship	disclosure: IFRS 14 30 c, disclosure: IFRS 14 33

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			balances [axis]	between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfRegulatoryDeferralAccounts	ClassBalances	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	ClassesOfShareCapital	CapitalAxis	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	ClassesOfShareCapital	ShareCapitalMember	Share capital [member]	This member stands for	disclosure: IAS 1 79 a

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				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	ClassificationOfAssetsAsHeldForSale	AssetsAsHeldForSale	ClassificationOfAssetsAsHeldForSale [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	CommencementOfMajorLitigation	MajorLitigation	Commencement of major litigation [member]	This member stands for the commencement of major litigation.	example: IAS 10 22 j
ifrs-full	CommentaryByManagementOnSignificantCashAndCashEquivalentBalancesHeldByEntityThatAreNot	ManagementOnSignificantCashAndCashEquivalentBalancesHeldByEntityThatAreNot	Significant cash and cash equivalent balances held by management on significant cash and cash equivalent balances held by entity that are not	commentary by management on significant cash and cash equivalent balances held by the entity that are not	also: IAS 7 48

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			available for use by group	available for use by the group. [Refer: Cash and cash equivalents]	
ifrs-full	Commercial Papers Issued	Commercial Papers Issued	Commercial papers issued	The amount of commercial paper issued by the entity.	common practice: IAS 1 112 c
ifrs-full	Commitments for Development of Biological Assets	Commitments for Development of Biological Assets	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	Commitments in Relation to Joint Ventures	Commitments in Relation to Joint Ventures	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	Commitments Made by Entity Related Party Transactions	Commitments Made by Entity Related Party Transactions	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

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				unrecognised). [Refer: Related parties [member]]	
ifrs-full	CommitmentsMadeOnBehalfOfEntityRelatedPartyTransactions		made on behalf of entity, related party transactions	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]	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

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ifrs-full	CommunicationAc	AssetNetworkE	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	Communication	Expense,	Communication	expense	The amount of expense arising from communication.	common practice: IAS 1 112 c
ifrs-full	Compensation	From Third	For Items of	Property, Plant And	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	ComponentsOf	Equity	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

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ifrs-full	ComponentsOf	OtherComprehe	ComponentsThatWillBeReclassifiedToProfitOrLossBeforeTaxAbs		
			of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
ifrs-full	ComponentsOf	OtherComprehe	ComponentsThatWillBeReclassifiedToProfitOrLossNetOfTaxAbs		
			of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
ifrs-full	ComponentsOf	OtherComprehe	ComponentsThatWillNotBeReclassifiedToProfitOrLossBeforeTax		
			of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		
ifrs-full	ComponentsOf	OtherComprehe	ComponentsThatWillNotBeReclassifiedToProfitOrLossNetOfTaxA		
			of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
ifrs-full	ComprehensiveIncome	RetainedEarnings, credit	Comprehensive income	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

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				capacity as owners.	
ifrs-full	ComprehensiveIncomeAbstract		Comprehensive income [abstract]		
ifrs-full	ComprehensiveIncomeAttributableToAbstract		Comprehensive income attributable to [abstract]		
ifrs-full	ComprehensiveIncomeAttributableToNonControllingInterests	Minority credit	Comprehensive income, attributable to non-controlling interests	Non-controlling interests 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	ComprehensiveIncomeAttributableToParent	Minority credit	Comprehensive income, attributable to owners of parent	Parent 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	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	Intangible asset, debit	Computer software	The amount of intangible assets representing computer	example: IAS 38 119 c

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				software. [Refer: Intangible assets other than goodwill]	
ifrs-full	ComputerSoftwareMember	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	OfRisk	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	OfRiskAxis	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	OfRiskMember	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

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				“Concentrations of risk” axis if no other member is used.	
ifrs-full	ConfidenceLevel	ICXRespon	ConfidenceLevel	TechniqueOtherTh	This ConfidenceLevelTechniqueUsed
			level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	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]]	IFRS 17 119 – Effective 2021-01-01
ifrs-full	ConfidenceLevel	ICXRespon	ConfidenceLevel	TechniqueOtherTh	This ConfidenceLevelTechniqueUsed
			level used to determine risk adjustment for non-financial risk	confidence level used to determine the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]	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

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				consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]]	
ifrs-full	Consideration Paid	Yield and 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	Consolidated Assets	Separate Financial Statements	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	Consolidated Member	Member	Consolidated [member]	This member stands for the financial statements of a group in which the assets, liabilities, equity, income,	disclosure: IAS 27 4

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				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	Consolidated Structured Entities	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	Consolidated Structured Entities	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

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				relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	
ifrs-full	ConstantPrepaymentRateMeasurement	ConstantPrepaymentRateMeasurement	ConstantPrepaymentRateMeasurement	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	ConstructionInProgress	ConstructionInProgress	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	ConstructionInProgress	ConstructionInProgress	ConstructionInProgress	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

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				for it to be capable of operating in the manner intended by the management). [Refer: Property, plant and equipment]	
ifrs-full	ConsumableBiologicalAssetsMember		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	ConsumerLoansMember	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		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		Contingent consideration [member]	This member stands for an obligation of the acquirer to transfer additional assets or	common practice: IFRS 13 94

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				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	ContingentConsideration, credit	X	and, consideration recognised as of acquisition date	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	ContingentLiabilities, credit	X	Contingent liabilities incurred in relation to interests in joint ventures	of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	IFRS 12 23 b
ifrs-full	ContingentLiabilities, credit	X	Contingent liabilities incurred in relation to interests in associates	of contingent liabilities incurred relating to the entity's interests in associates.	disclosure: IFRS 12 23 b

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				[Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ContingentLiabilities	Member	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

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				reliability. It also represents the standard value for the “Classes of contingent liabilities” axis if no other member is used.	
ifrs-full	ContingentLiabilitiesOfJointVenturesMember		ContingentLiabilities 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	MustBeCredit	ContingentLiabilities 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	MustBeCredit	ContingentLiabilities recognised in business combination	The amount of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	disclosure: IFRS 3 B67 c

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				combinations [member]]	
ifrs-full	ContingentLiabilityArisingFrom	PostemploymentBenefitObligations	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 Number IAS 19 152
ifrs-full	ContingentLiabilityForDecommissioning	RestorationAndRehabilitationCosts	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 CAS Member 37 88
ifrs-full	ContingentLiabilityForGuarantees	Contingent liability for guarantees [member]	Contingent liability for guarantees [member]	This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities	common practice: IAS 37 88

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				[member]; Guarantees [member]]	
ifrs-full	ContinuingAndDiscontinuedOperations		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	ContinuingInvestmentInDerecognisedFinancialAssetsByTypeOfInstrument		Continuing involvement in derecognised financial assets by type of instrument [axis]	All axes 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.	ImplementationAxis IFRS 7 B33
ifrs-full	ContinuingInvestmentInDerecognisedFinancialAssetsByTypeOfTransfer		Continuing involvement in derecognised financial assets by type of transfer [axis]	All axes 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.	ImplementationAxis 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

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				<p>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]]</p>	
ifrs-full	ContractAssets	X instant, debit	Contract assets	<p>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</p>	<p>disclosure: IFRS 15 105, disclosure: IFRS 15 116 a</p>

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				example, the entity's future performance).	
ifrs-full	ContractAssets	Abstract	Contract assets [abstract]		
ifrs-full	ContractAssets	Member	Contract assets [member]	This member stands for contract assets. [Refer: Contract assets]	disclosure: IFRS 7 35H b iii, disclosure: IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	ContractDuration	Axis	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	ContractDuration	Member	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	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

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				(or the amount is due) from the customer.	
ifrs-full	ContractLiabilitiesAbstract		Contract liabilities [abstract]		
ifrs-full	ContractualAmountsToBeExchangedInDerivativeFinancialInstrumentForWhichGrossCashFlowsAreExchanged	X 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	X 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	X 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	X 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

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				[Refer: Property, plant and equipment]	
ifrs-full	ContractualServiceMargin	ContractualServiceMargin 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	ContractualServiceMarginMember	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	ContractualServiceMarginNotRelatedToContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveApproachOrFairValueApproachHasBeenApplied	ContractualServiceMarginNotRelatedToContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveApproachOrFairValueApproachHasBeenApplied	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

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				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	ContractualService	margin	RelatedTo	ContractsThatExistedAtTransitionDateToWhichFairValueApproachHas	IFRS 17 114 b – Effective 2021-01-01
ifrs-full	ContractualService	margin	RelatedTo	ContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveApproachHas	IFRS 17 114 a – Effective 2021-01-01

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				been applied. [Refer: Contractual service margin [member]]	
ifrs-full	Contributions To Plan By Employer	Plan By Employer debit	Net Defined Benefit Liability 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	Contributions To Plan By Plan Participants	Plan By Plan Participants debit	Net Defined Benefit Liability 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	Contributions To Plan By Net Defined Benefit Liability	Plan By Net Defined Benefit Liability debit	Net Defined Benefit Liability to plan, net defined benefit	The decrease (increase) in the net defined	disclosure: IAS 19 141 f

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			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	ContributionsToPlanNetDefinedBenefitLiabilityAssetAbstract		to plan, net defined benefit liability (asset) [abstract]		
ifrs-full	CopyrightsPatentsAndOtherIntangibleAssets	debit	patents and other industrial property rights, service and operating rights	RightsServiceAndOperatingRights of intangible assets representing copyrights, patents and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]	38 119 e
ifrs-full	CopyrightsPatentsAndOtherIntangibleAssetsMember		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	38 119 e

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				rights. [Refer: Intangible assets other than goodwill]	
ifrs-full	CorporateDebt	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	CorporateLoans	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	CostApproach	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

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ifrs-full	CostOfInventoriesRecognised	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

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				costs of inventories.	
ifrs-full	CostOfSalesFoodAndBeverage	FoodAndBeverage 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	HotelOperations 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	RoomOccupancyServices 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	CostsToObtainContractsWithCustomers	ContractsWithCustomers	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

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ifrs-full	Counterparties	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	Counterparties	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	CountryOfDomicile	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	CountryOfIncorporationOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForParent	text	Country of incorporation of entity whose consolidated financial statements have been	in which the entity’s ultimate, or any intermediate, parent, whose consolidated financial	disclosure: IAS 27 16 a

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			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	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	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	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	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	CreationDateAxis	Creation date [axis]	The axis of a table	disclosure: IAS 8 28 f i,

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				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	CreditDerivativeFair Value	Financial Asset 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	CreditDerivativeNominal Amount	Financial Asset	Credit derivative, nominal amount	The nominal amount of a credit derivative. [Refer: Derivatives [member]]	disclosure: IFRS 7 24G a
ifrs-full	CreditExposureX 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	CreditImpairmentOfFinancialInstruments	Financial Asset	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

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				that complete the table.	
ifrs-full	CreditImpairment	FinancialInstruments	Members	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	CreditrelatedFees	Income	Members	The amount of income recognised from credit-related fees and commissions. [Refer: Fee and commission income]	common practice: IAS 1 112 c
ifrs-full	CreditRisk	Member	Members	This member stands for the risk that	disclosure: IFRS 17 124 – Effective

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				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	CreditSpreadMeasurement	MemberInput	MemberInput	This member stands for the credit spread used as a measurement input.	common practice: IFRS 13 93 d
ifrs-full	CumulativeChangeInFairValue	GainLossOnDisposalOfInvestmentProperty	RecognisedChangeInFairValue	The cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	IAS 40 75 f iv
ifrs-full	CumulativeGainLossOnDisposalOfInvestments	GainLossOnDisposalOfInvestments	GainLossOnDisposalOfInvestments	The cumulative gain (loss) on disposal of investments in equity instruments designated	Equity Instruments Designated As Measured At Fair Value IFRS 7 11B c

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			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	Cumulative Gain or Loss	Previously Recognised	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	Other Comprehensive Income	disclosure: IAS 1 82 cb
ifrs-full	Cumulative Preferred Dividends	Not Recognised	preference	The amount of cumulative	disclosure: IAS 1 137 b

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			dividends not recognised	preference dividends not recognised.	
ifrs-full	CumulativeUnre	Congitaset)Share	OfnoskasiOfAss	That 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	CumulativeUnre	Congitaset)Share	OfnoskasiOfJoin	Ventures 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	CumulativeUnre	Congitaset)Share	OfnoskasiOfJoin	VenturesTransid	disclosure: IFRS 11 C4
ifrs-full	CumulativeUnre	Congitaset)Share	OfnoskasiOfJoin	VenturesTransid	disclosure: IFRS 11 C4

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			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	ExpensesAndOtherCurrentLiabilities	Current accrued expenses and	The amount of current accrued expenses and	common practice: IAS 1 55

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			other current liabilities	other current liabilities. [Refer: Accruals; Other current liabilities]	
ifrs-full	CurrentAccrued	X instant, debit	Current accrued income	The amount of current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	CurrentAdvances	X 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	CurrentAdvances	X To Suppliers 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	CurrentAgricultural	X and Produce 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	CurrentAndDeferred	X tax items relating to current and deferred tax items credited	Current and deferred tax relating to items credited	Current and deferred tax relating to	Equity IAS 12 81 a

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			(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		deferred tax relating to items charged or credited directly		

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			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	CurrentAssets	Abstract	Current assets [abstract]		
ifrs-full	CurrentAssets	X instant, debit	Current assets (liabilities)	The amount of current assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	CurrentAssets	X instant, debit	Other than non-current assets or	Other than non-current assets or	Other than non-current assets or

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			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	RecognisedAsOfAcquisitionDate 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	CurrentBiologicalAssets debit	Current biological assets	The amount of current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f

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ifrs-full	CurrentBiologicalAssetsMember		Current biological assets [member]	This member stands for current biological assets. [Refer: Biological assets]	common practice: IAS 41 50
ifrs-full	CurrentBondsIssuedAndCurrentCredit		Portion Of Non-current bonds issued and current portion of non-current bonds issued	Current Bonds Issued of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]	common practice: IAS 1 112 c
ifrs-full	CurrentBorrowingsAndCurrentCredit		Portion Of Non-current borrowings and current portion of non-current borrowings	Current Borrowings of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	CurrentBorrowingsAndCurrentCredit		Portion Of Non-current borrowings and current portion of non-current borrowings [abstract]		Abstract
ifrs-full	CurrentBorrowingsAndCurrentCredit		Portion Of Non-current borrowings and current portion of non-current borrowings, by type [abstract]		Abstract
ifrs-full	CurrentCommercialPaperIssuedAndCurrentCredit		Portion Of Non-current commercial papers issued and current portion of non-current commercial papers issued	Portion Of Non-current Commercial Paper Issued of current commercial paper issued and the current portion of non-current commercial	common practice: IAS 1 112 c

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				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

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

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				Financial assets]	
ifrs-full	CurrentFinancialAssetsAtAmortisedCost	AssetsAtAmortisedCost	AssetsAtAmortisedCost	The amount of current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 8 f
ifrs-full	CurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome	AssetsAtFairValueThroughOtherComprehensiveIncome	AssetsAtFairValueThroughOtherComprehensiveIncome	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	AssetsAtFairValueThroughOtherComprehensiveIncome	AssetsAtFairValueThroughOtherComprehensiveIncome	The amount of current financial assets at fair value through other comprehensive income [abstract]	
ifrs-full	CurrentFinancialAssetsAtFairValueThroughProfitOrLoss	AssetsAtFairValueThroughProfitOrLoss	AssetsAtFairValueThroughProfitOrLoss	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

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ifrs-full	CurrentFinancialAssetsAtFairValueThroughProfitOrLossAbstract		financial assets at fair value through profit or loss [abstract]		
ifrs-full	CurrentFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	AssetsAtFairValueThroughProfitOrLoss debit	financial assets at fair value through profit or loss, classified as held for trading	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]	disclosure practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01
ifrs-full	CurrentFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	AssetsAtFairValueThroughProfitOrLoss debit	financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	of current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	disclosure IFRS 7 8 a
ifrs-full	CurrentFinancialAssetsAtFairValueThroughProfitOrLossMeasuredAtFairValue	AssetsAtFairValueThroughProfitOrLoss debit	financial assets at fair	of current financial	disclosure IFRS 7 8 a

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			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	CurrentFinancialAssetsAtFairValue	AssetsAtFairValue	CurrentFinancialAssetsAtFairValue	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]	IFRS 7 8 a – Effective 2021-01-01
ifrs-full	CurrentFinancialAssetsAtFairValue	AssetsAtFairValue	CurrentFinancialAssetsAtFairValue	Of current financial assets at fair value through profit or loss measured as such in accordance with	IFRS 7 8 a – Effective 2021-01-01

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			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	CurrentFinancialAssets	Assets, available-for-sale 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	CurrentFinancialAssets	Assets, measured at fair value through other comprehensive income 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

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					[Refer: Financial liabilities]	
ifrs-full	CurrentFinancialLiabilitiesAtAmortisedCost	LiabilitiesAtAmortisedCost	LiabilitiesAtAmortisedCost	LiabilitiesAtAmortisedCost	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	LiabilitiesAtFairValueThroughProfitOrLoss	LiabilitiesAtFairValueThroughProfitOrLoss	LiabilitiesAtFairValueThroughProfitOrLoss	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	LiabilitiesAtFairValueThroughProfitOrLossAbstract	LiabilitiesAtFairValueThroughProfitOrLossAbstract	LiabilitiesAtFairValueThroughProfitOrLossAbstract		
ifrs-full	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	LiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	LiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	LiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	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

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				through profit or loss]	
ifrs-full	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	X instant, credit	financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	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

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

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				[Refer: Inventories]	
ifrs-full	CurrentInventories	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	CurrentInvestments	Yes Instant, debit	Current investments in equity instruments designated at fair value through other comprehensive income	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]	disclosure: 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

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				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	Of current credit	Liabilities other than liabilities included in disposal groups classified as held for sale	Liabilities 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	Of current credit	Liabilities recognised as of the acquisition	Date amount recognised as of the acquisition	common practice: IFRS 3 B64 i

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			of acquisition date	date for current liabilities assumed in a business combination. [Refer: Business combinations [member]]	
ifrs-full	CurrentLoansAndReceivables	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	CurrentLoansReceived	credit	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]	Received practice: IAS 1 112 c
ifrs-full	CurrentMaterialsAndSupplies	debit	Current materials and supplies to be consumed in production process or rendering services	Production process classification of current inventory representing the amount of materials and supplies to be consumed in a production process or while rendering services. [Refer: Inventories]	Received 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:

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					IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	CurrentNaturalGas	Constant, 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	CurrentNoncashAssetsPledged	Assets, debit	Current cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	For Which Transferee Has Right By Contract Or Custom To Sell Or Repledge Collateral	IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	CurrentNotesAndDebenturesIssued	Notes, credit	Current notes and debentures issued and current portion of non-current notes and debentures issued	Portion Of Non-current Notes And Debentures Issued	common practice: IAS 1 112 c
ifrs-full	CurrentOreStockpiles	Constant, debit	Current ore stockpiles	A classification of current inventory	common practice: IAS 2 37

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				representing the amount of ore stockpiles. [Refer: Inventories]		
ifrs-full	CurrentPackagingAndStorageMaterials	CurrentPackagingAndStorageMaterials	debit	Materials 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	CurrentPayablesForPurchaseOfEnergy	credit	Energy 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	CurrentPayablesForPurchaseOfNonCurrentAssets	credit	Non-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	CurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	credit	Social security payables on social security and taxes other than income tax	The amount of current payables on social security and taxes other than income tax. [Refer: Payables on social security and taxes other	Common practice: IAS 1 78

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				than income tax]	
ifrs-full	CurrentPetroleumK and Petrochemical Products	Inventory, debit	Current petroleum and petrochemical products	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	CurrentPortionOf Non-current Borrowings	Current credit	Current portion of non-current borrowings	The current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	CurrentPrepaid Expenses	Current 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	Current debit	Current prepayments	The amount of current prepayments. [Refer: Prepayments]	example: IAS 1 78 b
ifrs-full	CurrentPrepayments	Abstract	Current prepayments [abstract]		
ifrs-full	CurrentPrepayments	Current debit	Current prepayments and current accrued income	The amount of current prepayments and current accrued income. [Refer: Prepayments;	common practice: IAS 1 112 c

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				Accrued income]	
ifrs-full	CurrentPrepaymentsAndCurrent		Accrued IncomeAbstract prepayments and current accrued income [abstract]		
ifrs-full	CurrentPrepaymentsAndOther	Xinstant, debit	Current Assets prepayments and other current assets	The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments]	common practice: IAS 1 55
ifrs-full	CurrentProgram	Xinstant, debit	Current programming assets	The amount of current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	CurrentProvisions	Xinstant, credit	Current provisions	The amount of current provisions. [Refer: Provisions]	disclosure: IAS 1 54 l
ifrs-full	CurrentProvisionsAbstract		Current provisions [abstract]		
ifrs-full	CurrentProvisions	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	CurrentRawMaterialsAndCurrent	Xinstant, debit	Current production supplies materials and current production supplies	Applies classification of current inventory representing the amount of current raw materials and current	common practice: IAS 2 37

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				production supplies. [Refer: Current production supplies; Current raw materials]	
ifrs-full	CurrentRawMaterialsAndCurrentProductionSuppliesAbstract		materials and current production supplies [abstract]		
ifrs-full	CurrentReceivablesDueFromAssociates	Measures 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	Measures 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	CurrentReceivablesDueFromContractsWithCustomers	Measures 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	CurrentReceivablesDueFromRentalOfProperties	Measures debit	Current receivables from rental of properties	The amount of current receivables from rental of properties. [Refer: Receivables	common practice: IAS 1 78 b

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				from rental of properties]	
ifrs-full	CurrentReceivables	NetFromSaleOfProperties debit	Properties 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	CurrentReceivables	NetFromTaxesOtherThanIncomeTax debit	OtherThanIncomeTax 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	CurrentRecognised	NetAssets,DefinedBenefitPlan debit	DefinedBenefitPlan net defined benefit asset	The amount of current net defined benefit asset. [Refer: Net defined benefit asset]	common practice: IAS 1 55
ifrs-full	CurrentRecognised	NetLiabilities,DefinedBenefitPlan credit	DefinedBenefitPlan net defined benefit liability	The amount of current net defined benefit liability. [Refer: Net defined benefit liability]	common practice: IAS 1 55
ifrs-full	CurrentRefunds	Provision 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	CurrentRestricted	NetCashAndCashEquivalents debit	CashAndCashEquivalents restricted cash and cash equivalents	The amount of current restricted cash and cash equivalents.	common practice: IAS 1 55

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				[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	CurrentSecuredBankLoansReceived	X instant, credit	Current secured bank loans received and current portion of non-current secured bank loans received	Portion of 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	CurrentServiceCost	X instant, credit	Benefit service cost, net defined benefit liability (asset)	Asset 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

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				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	CurrentTaxAssetsCurrent	Current, debit	Current tax assets, current	The current amount of current tax assets. [Refer: Current tax assets]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxAssetsNonCurrent	Non-current, 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	Income, 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	Income and Adjustments For Current Tax Of Prior Periods, 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]	practice: IAS 12 80

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

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

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				bank loans received]	
ifrs-full	CurrentValueAddedTaxPayable	CurrentValueAddedTaxPayable	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	CurrentValueAddedTaxReceivable	CurrentValueAddedTaxReceivable	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	CustomerrelatedIntangibleAssets	CustomerrelatedIntangibleAssets	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	CustomerrelatedIntangibleAssets	CustomerrelatedIntangibleAssets	Customer-related intangible assets recognised as of acquisition date	Customer-related intangible assets recognised as of the acquisition date for customer-related intangible assets acquired in	common practice: IFRS 3 B64 i

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				a business combination. [Refer: Customer-related intangible assets [member]; Business combinations [member]]	
ifrs-full	DateAsAtWhichEntityPlansToApplyNewIFRSInitially	EntityPlansToApplyNewIFRSInitially	DateAsAtWhichEntityPlansToApplyNewIFRSInitially	Initial 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	ApplicationOfNewIFRSIsRequired	DateByWhichApplicationOfNewIFRSIsRequired	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	SubordinatedLiabilities	DatedSubordinatedLiabilities	The amount of subordinated liabilities that have a specified repayment date. [Refer: Subordinated liabilities]	common practice: IAS 1 112 c
ifrs-full	DateOfAcquisition	Acquisition	DateOfAcquisition	The date on which the acquirer obtains control of the acquiree in a business combination.	disclosure: IFRS 3 B64 b
ifrs-full	DateOfAuthorisationForIssueOfFinancialStatements	AuthorisationForIssueOfFinancialStatements	DateOfAuthorisationForIssueOfFinancialStatements	The date on which financial statements are	disclosure: IAS 10 17

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			financial statements	authorised for issue.	
ifrs-full	DateOfEndOfReportingPeriod	DateOfEndOfReportingPeriod	Date of end of reporting period	The date of the end of the reporting period.	disclosure: IAS 1 51 c
ifrs-full	DateOfEndOfReportingPeriod	DateOfEndOfReportingPeriod	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	DateOfEndOfReportingPeriod	DateOfEndOfReportingPeriod	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	DateOfEndOfReportingPeriod	DateOfEndOfReportingPeriod	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	DateOfGrantOfShareBasedPaymentArrangement	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	DateOfReclassificationOfFinancialAssets	DateOfReclassificationOfFinancialAssets	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

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				assets. [Refer: Financial assets]	
ifrs-full	DateOnWhichChangeInActivitiesOccurred	ChangeInActivities	DateOnWhichChangeInActivitiesOccurred That Permitted Insurer To Reassess Whether Its Activities A	Per date of 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	DateOnWhichChangeInActivitiesOccurred	ChangeInActivities	DateOnWhichChangeInActivitiesOccurred That Resulted In Insurer No Longer Qualifying To Apply Ter	Result of 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	DebtInstrumentsHeld	Instant, debit	Debt To Fair Value Of Plan Assets	Debt 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

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				held by the entity.	
ifrs-full	DebtInstrumentsHeldAbstract		Debt instruments held [abstract]		
ifrs-full	DebtInstrumentsIssuedThatAreIncludedInInsurer'sRegulatoryCapital	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 instant, 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	DecreaseIncreaseThroughTaxOnShareBasedPayments	X instant, debit	Decrease (increase) through tax on share-based payments, equity	The decrease (increase) in equity resulting from tax on transactions in which the entity:	common practice: IAS 1 106 d

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				(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	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonableAssumptions	credit	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	The Multiple Unobservable Inputs To Reflect Reasonable Assumptions of decrease in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonableAssumptions	debit	fair value measurement due to change in multiple unobservable inputs to	The Multiple Unobservable Inputs To Reflect Reasonable Assumptions of decrease in the fair value measurement of the entity's own equity instruments	IFRS 13 93 h ii

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			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	DecreaseInFairValueMeasurementDebit		DueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions,Entity'sOwnEquityInstruments	TheMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions,Entity'sOwnEquityInstruments	IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDebit		DueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions,RecognisedInOtherComprehensiveIncome,AfterTax,Assets	TheMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions,RecognisedInOtherComprehensiveIncome,AfterTax,Assets	practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDebit		DueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions,Entity'sOwnEquityInstruments	TheMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions,Entity'sOwnEquityInstruments	practice: IFRS 13 93 h ii

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			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	DecreaseInFairValueMeasurement	DueToChange	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 Multiple Unobservable Inputs To Reflect Reasonably Possible Alternative Assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurement	DueToChange	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible	The Multiple Unobservable Inputs To Reflect Reasonably Possible Alternative Assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii

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			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	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:		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 Multiple Unobservable Inputs To Reflect Reasonable Practice: IFRS 13 93 h ii 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)]	
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, due to a change in multiple unobservable	The Multiple Unobservable Inputs To Reflect Reasonable Practice: IFRS 13 93 h ii of decrease in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable	

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			comprehensive income, before tax, liabilities	inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValueMeasurements	DueToChangeInMultipleUnobservableInputsToReflectReasonablePractice	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 Multiple Unobservable Inputs To Reflect Reasonable Practice: IFRS 13 93 h ii 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)]	
ifrs-full	DecreaseInFairValueMeasurements	DueToChangeInMultipleUnobservableInputsToReflectReasonablePractice	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 Multiple Unobservable Inputs To Reflect Reasonable Practice: IFRS 13 93 h ii 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)]	

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ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:		DueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:	The Multiple Unobservable Inputs To Reflect Reasonable Practice:	IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:		DueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:	The Multiple Unobservable Inputs To Reflect Reasonable Practice:	IFRS 13 93 h ii
ifrs-full	DecreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:		DueToChangeInMultipleUnobservableInputsToReflectReasonablePractice:	The Multiple Unobservable Inputs To Reflect Reasonable Practice:	IFRS 13 93 h ii

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			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	Decrease In Fair Value Measurement Due To Change In Multiple Unobservable Inputs To Reflect Reasonable Practice:		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	of decrease in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	IFRS 13 93 h ii
ifrs-full	Decrease Through Regulatory Deferral Account Debit Balances Recovered In Current Period	Regulatory Deferral Account Debit Balances Recovered In Current Period	through balances recovered in current period, regulatory deferral account debit balances	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

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ifrs-full	Decrease Through	<input checked="" type="checkbox"/> Benefits Reversed through debit	<input checked="" type="checkbox"/> Current Period Decrease through balances reversed in current period, regulatory deferral account credit balances	<input checked="" type="checkbox"/> Regulatory Deferral in regulatory deferral account credit balances resulting from balances reversed in the current period. [Refer: Regulatory deferral account credit balances]	<input checked="" type="checkbox"/> Financial Statement IFRS 14 33 a ii
ifrs-full	Decrease Through	<input checked="" type="checkbox"/> Benefits Paid through credit	<input checked="" type="checkbox"/> Reimbursement through benefits paid, reimbursement rights, at fair value	<input checked="" type="checkbox"/> Reimbursement Rights in the fair value of reimbursement rights resulting from benefits paid. [Refer: At fair value [member]; Reimbursement rights, at fair value]	<input checked="" type="checkbox"/> Disclosure : IAS 19 141 g
ifrs-full	Decrease Through	<input checked="" type="checkbox"/> Classification As credit	<input checked="" type="checkbox"/> Held For Sale through biological assets	<input checked="" type="checkbox"/> Biological Assets 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]	<input checked="" type="checkbox"/> Disclosure : IAS 41 50 c
ifrs-full	Decrease Through	<input checked="" type="checkbox"/> Classification As credit	<input checked="" type="checkbox"/> Held For Sale through Goodwill classified as	<input checked="" type="checkbox"/> Goodwill decrease in goodwill due to classification	<input checked="" type="checkbox"/> Disclosure : IFRS 3 B67 d iv

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			held for sale, goodwill	as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
ifrs-full	Decrease Through	Classification credit	As Held For Sale through classified as held for sale, intangible assets and goodwill	Intangible Assets And Goodwill in intangible assets and goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets and goodwill]	practice: IAS 38 118 e ii
ifrs-full	Decrease Through	Classification credit	As Held For Sale through classified as held for sale, intangible assets other than goodwill	Intangible Assets Other Than Goodwill in intangible assets other than goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets	IAS 38 118 e ii

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				other than goodwill]	
ifrs-full	Decrease Through	Classification credit	As Held For Sale through classified as held for sale, investment property	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	Decrease Through	Classification credit	As Held For Sale through classified as held for sale, property, plant and equipment	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

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				Disposal groups classified as held for sale [member]]	
ifrs-full	Decrease Through Derecognition	Through debit	Decrease To Credit through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	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	Decrease Through Derecognition	Through credit	Decrease in Assets through derecognition, financial assets	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	Decrease Through Disposals	Through debit	Decrease in Regulatory Deferral account credit balances through disposals, regulatory deferral account credit balances	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	Decrease Through Disposals	Through credit	Decrease in Regulatory Deferral account debit balances through disposals, regulatory deferral account debit balances	The decrease in regulatory deferral account debit balances resulting from disposals. [Refer:	Example: IFRS 14 33 a iii

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				Regulatory deferral account debit balances]	
ifrs-full	Decrease Through	Impairment 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	Decrease Through	Impairment 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	Decrease Through	Loss of control 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]	example: IAS 38 118 e
ifrs-full	Decrease Through	Loss of control 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	example: IAS 38 118 e

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				other than goodwill]	
ifrs-full	Decrease Through	Loss of Control of Subsidiary	Decrease through loss of control of subsidiary, other provisions	Other provisions in other provisions resulting from the loss of control of a subsidiary. [Refer: Other provisions]	common practice: IAS 37 84
ifrs-full	Decrease Through	Loss of Control of Property, Plant and Equipment	Decrease through loss of control of subsidiary, property, plant and equipment	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	Decrease Through	Performance Obligation Being Satisfied	Decrease through performance obligation being satisfied, contract liabilities	Contract liabilities resulting from the performance obligation being satisfied. [Refer: Contract liabilities; Performance obligations [member]]	Contract liabilities IFRS 15 118 e
ifrs-full	Decrease Through	Right to Consideration Becoming Unconditional	Decrease through right to consideration becoming unconditional, contract assets	Contract assets resulting from the right to consideration becoming unconditional. [Refer: Contract assets]	Contract Assets IFRS 15 118 d

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ifrs-full	Decrease Through Transfer To Liabilities	X Transfer To Liabilities debit	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]]	Disposal groups classified as held for sale. practice: IAS 37 84
ifrs-full	Decrease Through Write-off	X Write-off 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	Deductible Temporary Differences	X Instantaneous Differences	Deferred tax asset for which no deferred tax asset is recognised	The amount of deductible temporary differences for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]]	Deferred tax assets recognised IAS 12 81 e
ifrs-full	Deemed Cost of Investments	X Instantaneous debit	Aggregate deemed cost of investments for which deemed cost is fair value	The aggregate cost of aggregate deemed cost of investments in subsidiaries, joint ventures	disclosure: IFRS 1 31 b

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				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	DeemedCostOfInvestments	ForWhichDeemedCostIsPreviousGAAPCarryingAmount	WeightedAverageDeemedCostOfInvestmentsForWhichDeemedCostIsPreviousGAAPCarryingAmount	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	IFRS 1 31 a

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				GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	DefaultFinancialStatementsDate	Member financial statements date [member]	Member 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	DeferredAcquisitionCosts	Deferred acquisition costs arising from insurance contracts	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	Deferred income, 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

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ifrs-full	DeferredIncome	ClassifiedAsCurrent	Deferred income classified as current	The amount of deferred income classified as current. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	DeferredIncome	ClassifiedAsNonCurrent	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	DeferredIncome	RecognisedAsOfAcquisitionDate	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	DeferredTaxAssets	AssociatedWithRegulatoryDeferralBalances	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, IFRS 14 B11 b

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ifrs-full	DeferredTaxAssets	Existing, 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		Deferred tax assets and liabilities [abstract]		
ifrs-full	DeferredTaxAssets	Existing, 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	DeferredTaxAssets	Existing, debit	Deferred tax asset when utilisation is dependent on	The amount of deferred tax asset when: (a) the	ExcessOfProfitsFromRevenue IAS 12 82

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			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	DeferredTaxExpense	Debit	Deferred tax expense arising from write-down or reversal of deferred tax asset	Reversal 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]	12 80 g
ifrs-full	DeferredTaxExpense	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

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				deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	DeferredTaxExpenseIncomeAb		Deferred tax expense (income) [abstract]		
ifrs-full	DeferredTaxExpenseIncomeRe	DeferredTaxExpenseIncomeRe	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	DeferredTaxExpenseIncomeRe	DeferredTaxExpenseIncomeRe	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)]	IAS 12 80 c
ifrs-full	DeferredTaxExpenseIncomeRe	DeferredTaxExpenseIncomeRe	Deferred tax expense (income) relating to tax rate changes	Changes of deferred tax expense or income relating to tax	IAS 12 80 d

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			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	DeferredTaxLiabilities	Instant, credit	Deferred tax liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	The amounts 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	DeferredTaxLiabilities	Instant, credit	Deferred tax liabilities recognised as of acquisition date	The amounts 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

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				combinations [member]]	
ifrs-full	DeferredTaxLiability	DeferredTaxAsset 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	DeferredTaxLiability	DeferredTaxAsset credit	DeferredRegulatory tax liability associated with regulatory deferral account balances	DeferredRegulatory 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	DeferredTaxExpense	DeferredTaxIncome	DeferredTaxExpense relating to items credited (charged) directly to equity	DeferredTaxExpense relating to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]	disclosure: IAS 12 81 a
ifrs-full	DefinedBenefitObligation	DefinedBenefitAsset credit	DefinedBenefit 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

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				employee service in the current and prior periods. [Refer: Plan assets, at fair value]	
ifrs-full	DefinedBenefitPlansAxis	Axis	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	Member	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

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				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	DefinedBenefitPlansOtherThanMultiemployerPlans	PlansOtherThanMultiemployerPlans	Multiemployer benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	PlansStatePlansAndPlansThatShareRisksBetweenEntitiesUnderCommonControl	IAS 19 138
ifrs-full	DefinedBenefitPlansThatShareRisksBetweenEntitiesUnderCommonControl	PlansThatShareRisksBetweenEntitiesUnderCommonControl	benefit plans that share risks between entities under common control [member]	PlansThatShareRisksBetweenEntitiesUnderCommonControl	IAS 19 149

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				Subsidiaries [member]; Parent [member]]	
ifrs-full	DepartureFromRequirementOfIFRS	RequirementOfIFRS	Departure from requirement of IFRS [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 20 d
ifrs-full	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	DepositsFromCustomers	Abstract	Deposits from customers [abstract]		
ifrs-full	DepreciationAndAmortisation	And debit	Depreciation and amortisation loss (reversal of impairment loss) recognised in profit or loss	Reversal of 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

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

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ifrs-full	Depreciation Expense	Depreciation, 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	Depreciation Investment Property	Depreciation, investment property	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	Depreciation Method Biological Assets at Cost	Depreciation method, biological assets, at cost	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	Depreciation Method Investment Property, Cost Model	Depreciation method, investment property, cost model	Depreciation method, investment property, cost model	The depreciation method used for investment property measured	disclosure: IAS 40 79 a

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				using the cost model. [Refer: Investment property]	
ifrs-full	Depreciation Method	Property Plant and Equipment	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	Depreciation Property Plant and Equipment	Property Plant and Equipment	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	Depreciation Rate	Biological Assets	Depreciation rate, biological assets, at cost	The depreciation rate used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e
ifrs-full	Depreciation Rate	Investment Property	Depreciation rate, investment property, cost model	The depreciation rate used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
ifrs-full	Depreciation Rate	Property Plant and Equipment	Depreciation rate, property, plant and equipment	The depreciation rate used for property, plant and equipment.	disclosure: IAS 16 73 c

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				[Refer: Property, plant and equipment]	
ifrs-full	DepreciationRight-of-use assets	IntangibleAssets	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	DerivativeFinancial Assets	Financial Assets debit	Derivative financial assets	The amount of financial assets classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	common practice: IAS 1 55
ifrs-full	DerivativeFinancial Assets Held for Hedging	Financial Assets debit	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	DerivativeFinancial Assets Held for Trading	Financial Assets debit	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

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				as held for trading]	
ifrs-full	DerivativeFinancialLiabilities	FinancialLiabilities 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	DerivativeFinancialLiabilities	FinancialLiabilities 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	DerivativeFinancialLiabilities	FinancialLiabilities 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	DerivativeFinancialLiabilities	FinancialLiabilities 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

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ifrs-full	DerivativeLiabi	Kriestand ToMit credit	DerivativeRisks Arising From Assets 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]]	Backings Contracts Within Scope Of IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativeLiabi	Kriestand ToMit credit	DerivativeRisks 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]]	Backings Contracts Within Scope Of IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativesAmo	Xin Stand, contributed debit	Derivative Amount Contributed To Fair Value Of Plan Assets	The Amount of 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

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				Derivatives [member]]	
ifrs-full	DerivativesMember	member	Derivatives [member]	<p>This member stands for financial instruments or other contracts within the scope of IFRS 9 with all three of the following characteristics:</p> <p>(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”);</p> <p>(b) They require no initial net investment or an initial net investment that is smaller than would be</p>	<p>example: IFRS 13 IE60, example: IFRS 13 94, example: IFRS 7 IG40B, example: IFRS 7 6</p>

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				required for other types of contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionAnd	CarryingAmount	DescriptionOfIntangibleAssetsMaterialToEntity	TheMaterialToEntity description of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]	Entity: IAS 38 122 b
ifrs-full	DescriptionAnd	CarryingAmount	DescriptionOfIntangibleAssetsWithIndefiniteUsefulLifeSupportingAssessmentOfIndefiniteUsefulLife	TheWithIndefiniteUsefulLife description of intangible assets with indefinite useful life, supporting the assessment of indefinite useful life. [Refer: Intangible assets other than goodwill]	IndefiniteUsefulLife: IAS 38 122 a
ifrs-full	DescriptionOfAccountingForIntangibleAssetsRecognizedSeparatelyFromAcquisitionOfAssetsAndAssu		DescriptionOfAccountingForTransaction	TheSeparatelyFromAcquisition description of how the acquirer	FromAcquisitionOfAssetsAndAssu: IFRS 3 B64 1 ii

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			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	DescriptionOfAccountingPolicy		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 13.48 Assets IFRS 13 96
ifrs-full	DescriptionOfAccountingPolicy		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 13.48 Liabilities IFRS 13 96
ifrs-full	DescriptionOfAccountingPolicy		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	Financial Assets Explanatory practice: IAS 1 117 b – Expiry date 2021-01-01

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				available-for-sale]	
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for biological assets [text block]	AssetsExplanatory description of the entity's accounting policy for biological assets. [Refer: Biological assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for borrowing costs [text block]	CostsExplanatory 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	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for borrowings [text block]	Explanatory description of the entity's accounting policy for borrowings. [Refer: Borrowings]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for business combinations and goodwill [text block]	BusinessCombinationsAndGoodwillExplanatory 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	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for business combinations	BusinessCombinationsExplanatory description of the entity's accounting policy for	common practice: IAS 1 117 b

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			combinations [text block]	business combinations. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for cash flows [text block]	Explanatory description of the entity's accounting policy for cash flows.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for collateral [text block]	Explanatory description of the entity's accounting policy for collateral.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for construction in progress [text block]	The Progress description of the entity's accounting policy for construction in progress. [Refer: Construction in progress]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for contingent liabilities and contingent assets [text block]	LiabilitiesAndContingentAssets 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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for customer acquisition	The AcquisitionCosts description of the entity's accounting policy for costs related	common practice: IAS 1 117 b

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			costs [text block]	to acquisition of customers.	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for customer loyalty programmes [text block]	Loyalty Programme description of the entity's accounting policy for customer loyalty programmes.	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	Decommissioning, Restoration and Rehabilitation accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	Deferred Acquisition Costs description of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for deferred income tax [text block]	Deferred Income Tax description of the entity's accounting policy for deferred	Explanatory practice: IAS 1 117 b

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			instruments [text block]	derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]	
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for discontinued operations [text block]	Discontinued Operations Explanation description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for discounts and rebates [text block]	Discounts and Rebates Explanation description of the entity's accounting policy for discounts and rebates.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for dividends [text block]	Dividends Explanation description of the entity's accounting policy for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for earnings per	Earnings Per Share Explanation description of the entity's accounting policy for	common practice: IAS 1 117 b

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			share [text block]	earnings per share.	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for emission rights [text block]	The Explanatory description of the entity's accounting policy for emission rights.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for employee benefits [text block]	Benefits Explanatory 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.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for environment related expense [text block]	Related Expenses Explanatory description of the entity's accounting policy for environment related expense.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for exceptional items [text block]	Items Explanatory description of the entity's accounting policy for exceptional items.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for expenses [text block]	Explanatory description of the entity's accounting policy for expenses.	common practice: IAS 1 117 b

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ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	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 practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	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 practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for finance costs [text block]	The description of the entity's accounting policy for finance costs. [Refer: Finance costs]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for	The description of the entity's	Explanatory practice: IAS 1 117 b

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			finance income and costs [text block]	accounting policy for finance income and costs. [Refer: Finance income (cost)]	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for financial assets [text block]	DescriptionOfAccountingPolicy of the entity's accounting policy for financial assets. [Refer: Financial assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for financial guarantees [text block]	DescriptionOfAccountingPolicy of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for financial instruments at fair value through profit or loss [text block]	DescriptionOfAccountingPolicy 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]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for financial instruments [text block]	DescriptionOfAccountingPolicy of the entity's accounting policy for financial instruments.	common practice: IAS 1 117 b

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				[Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for financial liabilities [text block]	Financial liabilities. [Refer: Financial liabilities]	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for foreign currency translation [text block]	Foreign currency translation.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for franchise fees [text block]	Franchise fees.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for functional currency [text block]	Functional currency of the primary economic environment in which the entity operates.	Explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for goodwill [text block]	Goodwill.	Explanatory common practice: IAS 1 117 b

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ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for government grants [text block]	Grants 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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for hedging [text block]	Explanatory description of the entity's accounting policy for hedging.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for held-to-maturity investments [text block]	Explanatory 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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for impairment of assets [text block]	Explanatory description of the entity's accounting policy for the impairment of assets.	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for impairment of financial assets [text block]	Explanatory description of the entity's accounting policy for the impairment of financial assets. [Refer:	Explanatory practice: IAS 1 117 b

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				Financial assets]	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Nonfinancial assets] description of the entity's accounting policy for the impairment of non-financial assets. [Refer: Financial assets]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Income Tax] description of the entity's accounting policy for income tax.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Insurance Contracts] 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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Intangible Assets And Goodwill] 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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Intangible Assets Other Than Goodwill] description of the entity's accounting policy for	common practice: IAS 1 117 b

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			than goodwill [text block]	intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for interest income and expense [text block]	The And Expense description of the entity's accounting policy for income and expense arising from interest.	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for investment in associates [text block]	IA Associates description of the entity's accounting policy for investments in associates. [Refer: Associates [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for investment in associates and joint ventures [text block]	IA Associates And Joint Ventures description of the entity's accounting policy for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for investment property [text block]	IP Property description of the entity's accounting policy for investment property. [Refer:	common practice: IAS 1 117 b

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				Investment property]	
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	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	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for investments other than investments accounted for using equity method [text block]	Other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]	Investments Accounted For Using Equity Method common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for issued capital [text block]	The description of the entity's accounting policy for issued capital. [Refer: Issued capital]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	Description of accounting policy for leases [text block]	The description of the entity's accounting policy for leases. A lease is an	common practice: IAS 1 117 b

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				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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionAndReceivables	description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]	practice: IAS 1 117 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicyForMeasuringInventories	description of the entity's accounting policy for measuring inventories. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicyForMiningAssets	description of the entity's accounting policy for mining assets. [Refer: Mining assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicyForMiningRights	description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]]	common practice: IAS 1 117 b

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ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	AssetsOrDisposalGroups	AssetsOrDisposalGroups	ClassifiedAsHeldForSale
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	AssetsOrDisposalGroups	AssetsOrDisposalGroups	ClassifiedAsHeldForSale
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	FinancialInstruments	FinancialInstruments	Explanatory

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				instruments, class [member]]	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for oil and gas assets [text block]	AssetsExplanatory 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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for programming assets [text block]	AssetsExplanatory description of the entity's accounting policy for programming assets. [Refer: Programming assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for property, plant and equipment [text block]	AssetsExplanatory description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for provisions [text block]	AssetsExplanatory description of the entity's accounting policy for provisions. [Refer: Provisions]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy of accounting policy for reclassification of financial instruments [text block]	AssetsExplanatory 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	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionOfAccountingPolicyForRecognisingDifferenceBetweenFairValueAtInitialRecognition	DescriptionOfTheEntitysAccountingPolicyForRecognisingDifferenceBetweenFairValueAtInitialRecognitionAndTransactionPriceToReflectAChangeInFactorsIncludingTimeThatMarketParticipantsWouldTakeIntoAccountWhenPricingTheAssetOrLiability. [Refer: Financial instruments, class [member]]	IFRS 7 28 a
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionOfAccountingPolicyForRecognitionOfRevenue	DescriptionOfTheEntitysAccountingPolicyForRecognisingRevenue. [Refer: Revenue]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionOfAccountingPolicyForRegulatoryDeferral	DescriptionOfTheEntitysAccountingPolicyForRegulatory	common practice: IAS 1 117 b

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			accounts [text block]	deferral accounts. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DescriptionOfAccountingPolicy	Reinsurance	Description of accounting policy for reinsurance [text block]	The explanatory description of the entity's accounting policy for reinsurance.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	RepairsAndMaintenance	Description of accounting policy for repairs and maintenance [text block]	Maintenance explanatory description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	RepurchaseAndReverseRepurchaseAgreements	Description of accounting policy for repurchase and reverse repurchase agreements [text block]	And Reverse Repurchase description of the entity's accounting policy for repurchase and reverse repurchase agreements.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	ResearchAndDevelopmentExpense	Description of accounting policy for research and development expense [text block]	And development explanatory 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	DescriptionOfAccountingPolicy	RestrictedCashAndCashEquivalents	Description of accounting policy for restricted	And Cash Equivalents 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	DescriptionOfAccountingPolicy	AccountingPolicy	DesSegmentRep of accounting policy for segment reporting [text block]	TheingExplanatory description of the entity's accounting policy for segment reporting.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DesServiceCon of accounting policy for service concession arrangements [text block]	TheionArrangecon description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DesSharebasedPay of accounting policy for share-based payment transactions [text block]	ThementTransac 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

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				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	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	The explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	The explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	The explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	The explanatory common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	The explanatory common practice: IAS 1 117 b

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			termination benefits [text block]	accounting policy for termination benefits. [Refer: Termination benefits expense]	
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionAnd of accounting policy for trade and other payables [text block]	OtherPayablesExpense description of the entity's accounting policy for trade and other payables. [Refer: Trade and other payables]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionAnd of accounting policy for trade and other receivables [text block]	OtherReceivablesExpense description of the entity's accounting policy for trade and other receivables. [Refer: Trade and other receivables]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionIncome of accounting policy for trading income and expense [text block]	TheAndExpense description of the entity's accounting policy for trading income and expense. [Refer: Trading income (expense)]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	AccountingPolicy	DescriptionTransaction of accounting policy for transactions with non-controlling interests [text block]	WithNoncontrollingInterests description of the entity's accounting policy for transactions with non-controlling interests.	Explanatory practice: IAS 1 117 b

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				[Refer: Non-controlling interests]	
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for transactions with related parties [text block]	With Related Parties description of the entity's accounting policy for transactions with related parties. [Refer: Related parties [member]]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for treasury shares [text block]	Treasury Shares description of the entity's accounting policy for treasury shares. [Refer: Treasury shares]	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for warrants [text block]	Warrants description of the entity's accounting policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares.	Explanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAccountingPolicy	DescriptionOfAccountingPolicy	Description of accounting policy for determining components of cash and cash equivalents [text block]	Determine Components Of Cash description of the entity's accounting policy used to determine the components of cash and cash equivalents. [Refer: Cash	IAS 7 46 Cash and Cash Equivalents

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				and cash equivalents]	
ifrs-full	DescriptionOfAcquiree	Acquiree	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	AcquisitionOfAssetsByAssumingDirectlyRelatedLiabilitiesOrByMeansOfLease	Description of acquisition of assets by assuming directly related liabilities or by means of lease	Directly related 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	AcquisitionOfEntityByMeansOfEquityIssue	Description of acquisition of entity by means of equity issue	Equity issue description of the non-cash acquisition of an entity by means of an equity issue.	example: IAS 7 44 b
ifrs-full	DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiEmployerOrStatePlanOnEntitysWithdrawalFromPlan	AgreedAllocationOfDeficitOrSurplusOfMultiEmployerOrStatePlanOnEntitysWithdrawalFromPlan	Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	Multi-employer or state defined benefit plan. 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];	example: IAS 19 148 c ii

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				State defined benefit plans [member]]	
ifrs-full	DescriptionOfAgreedAllocationOf	DescriptionOfSurplusOrDeficit	of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	This 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	DescriptionOfAccountsOfAssets	DescriptionOfEquity	of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	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	DescriptionOfAmountsOf	DescriptionOfFinancial	instruments of entity's own financial instruments included in fair value of plan assets	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

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				assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]]	
ifrs-full	DescriptionOfAssets	AmountOfOtherAssets	UsedByEntityIncludedInFairValueOfPlanAssets	EntityIncludedInFairValueOfOtherAssetsUsedByTheEntityThatAreIncludedInTheFairValueOfDefinedBenefitPlanAssets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	FairValueOfPlanAssets IAS 19 143
ifrs-full	DescriptionOfAssets	AmountOfProperty	PropertyOccupiedByEntityIncludedInFairValueOfPlanAssets	EntityIncludedInFairValueOfPropertyOccupiedByTheEntityThatAreIncludedInTheFairValueOfDefinedBenefitPlanAssets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	FairValueOfPlanAssets IAS 19 143
ifrs-full	DescriptionOfAssets	OtherEntities	ResponsibilitiesOfAnyOtherEntity'sResponsibilitiesForGovernanceOfPlan	TheGovernanceOfPlan: 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

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				describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfAnyRetirementBenefitPlan		Description of any retirement benefit plan termination terms	The termination terms of a retirement benefit plan.	disclosure: IAS 26 36 f
ifrs-full	DescriptionOfApproachUsedToDetermineDiscountRates		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		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	DescriptionOfApproachUsedTo	AdjustmentForNon-financialRisk	Description of approach used to determine risk adjustment for non-financial risk	AdjustmentForNon-financialRisk 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]]	Non-financialRisk IFRS 17 117 c ii – Effective 2021-01-01
ifrs-full	DescriptionOfApproachUsedTo	DistinguishChangesInEstimatesOfFutureCashFlowsArisingFromExerciseOfDiscretionFromOtherChanges,ContractsWithoutDirectParticipationFeatures	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	TheInEstimatesOfFutureCashFlowsArisingFromExerciseOfDiscretionFromOtherChangesInEstimatesOfFutureCashFlowsFor 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	DisclosureCashFlowsArisingFromExerciseOfDiscretionFromOtherChangesInEstimatesOfFutureCashFlows IFRS 17 117 c i – Effective 2021-01-01

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				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	DescriptionOfArrangementForContingentConsiderationAssets	DescriptionOfArrangementForContingentConsiderationAssets	DescriptionOfArrangementForContingentConsiderationAssets	DescriptionOfArrangementForContingentConsiderationAssets	IndemnificationAssets IFRS 3 B64 g ii
ifrs-full	DescriptionOfAssetLiabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk	DescriptionOfAssetLiabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk	DescriptionOfAssetLiabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk	DescriptionOfAssetLiabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk	EntityToManageRisk 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	DescriptionOfBasesOfFinancialStatementsThatHaveBeenRestatedForChangesInGeneralPurchasing	BasesOfFinancialStatementsThatHaveBeenRestatedForChangesInGeneralPurchasing	Descriptions of bases of financial statements that have been restated for changes in general purchasing power of functional currency	Descriptions 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]]	IAS 29 39 b
ifrs-full	DescriptionOfBasisForDesignationOfFinancialAssetsForOverlayApproach	BasisForDesignationOfFinancialAssetsForOverlayApproach	Descriptions of basis for designating financial assets for overlay approach	Descriptions of the basis for designating financial assets for the overlay approach.	Approach: IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	DescriptionOfBasisForDeterminingAmountOfPaymentForContingentConsiderationArrangements	BasisForDeterminingAmountOfPaymentForContingentConsiderationArrangements	Descriptions of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	Descriptions of the basis for determining the amount of the payment for contingent consideration arrangements and indemnification assets.	IFRS 3 B64 g ii

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ifrs-full	DescriptionOfBasisForDeterminingFinancialAssetsEligibleForRedesignationAtDateOfInitialApplication		Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	description of the basis for determining financial assets eligible for redesignation at the date of initial application of IFRS 17. A financial asset is eligible only if the financial asset is not held in respect of an activity that is unconnected with contracts within the scope of IFRS 17.	IFRS 17 C32 a – Effective 2021-01-01
ifrs-full	DescriptionOfBasisOfAccountingForTransactionsBetweenReportableSegments		Description of basis of accounting for transactions between reportable segments	description of the basis of accounting for transactions between the entity's reportable segments. [Refer: Reportable segments [member]]	IFRS 8 27 a
ifrs-full	DescriptionOfBasisOfInputsAndAssumptionsAndEstimationTechniquesUsedToDetermineWhetherCreditRiskOfFinancialInstruments		Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments	description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial	IFRS 7 35G a ii

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			have increased significantly since initial recognition	instruments have increased significantly since initial recognition.	
ifrs-full	Description Of Basis Of Inputs And	Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	Description of basis of inputs and assumptions and estimation techniques used to determine whether a financial asset is a credit-impaired financial asset.	File Estimation Techniques Used To Determine Whether	IFRS 7 35G a iii
ifrs-full	Description Of Basis Of Inputs And	Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	Description of basis of inputs and assumptions and estimation techniques used to measure the 12-month and lifetime expected credit losses.	File Estimation Techniques Used To Measure 12-month	IFRS 7 35G a i
ifrs-full	Description Of Basis Of Preparation Of	Description of basis of preparation of summarised financial information of associate	Description of basis of preparation of summarised financial information of an associate. [Refer: Associates [member]]	File Financial Information Of Associate	IFRS 12 B15
ifrs-full	Description Of Basis Of Preparation Of	Description of basis of preparation of	Description of the basis of	File Financial Information Of Joint Venture	IFRS 12 B15

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			summarised financial information of joint venture	preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfBasisOfValuationOfAssetsAvailableForBenefits		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		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]]	IFRS 14 32

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ifrs-full	Description Of Basis On Which Unit's Recoverable Amount Has Been Determined	Description Of Basis On Which Unit's Recoverable Amount Has Been Determined	Description Of Basis On Which Unit's Recoverable Amount Has Been Determined	The amount has been determined on the basis of 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]]	IAS 36 134 c
ifrs-full	Description Of Basis Used To Determine Surplus Or Deficit Of Multi-employer Or State Plan	Description Of Basis Used To Determine Surplus Or Deficit Of Multi-employer Or State Plan	Description Of Basis Used To Determine Surplus Or Deficit Of Multi-employer Or State Plan	The deficit 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]]	IAS 19 148 d iv
ifrs-full	Description Of Basis Used To Prepare Comparative Information That Does Not Comply With IFRS 7 And IFRS 9	Description Of Basis Used To Prepare Comparative Information That Does Not Comply With IFRS 7 And IFRS 9	Description Of Basis Used To Prepare Comparative Information That Does Not Comply With IFRS 7 And IFRS 9	The information that does not comply with IFRS 7 and IFRS 9	IAS 1 E2 b

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

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				accumulated impairment losses. [Refer: Biological assets; Impairment loss]	
ifrs-full	DescriptionOfCash-generatingUnit		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	DescriptionOfChangeInValuation		Description of change in valuation technique used in fair value measurement, assets	The Fair Value Measurement 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	DescriptionOfChangeInValuation	DescriptionOfChangeInValuation	DescriptionOfChangeInValuationUsedInFairValueMeasurement, entity's own equity instruments	The Fair Value Measurement disclosure 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]]	Entity's Own Equity Instruments IFRS 13 93 d
ifrs-full	DescriptionOfChangeInValuation	DescriptionOfChangeInValuation	DescriptionOfChangeInValuationUsedInFairValueMeasurement, liabilities	The Fair Value Measurement disclosure 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:	Liabilities IFRS 13 93 d

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				Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfChangeInValuation	DescriptionOfChangeInValuation	DescriptionOfChangeInValuation	The MeasureFair ValueLess CostsOfDisposal	description of a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]
ifrs-full	DescriptionOfChangeOfInvestmentEntityStatus	DescriptionOfChangeOfInvestmentEntityStatus	DescriptionOfChangeOfInvestmentEntityStatus	The disclosure: IFRS 12 9B	disclosure: IFRS 12 9B
ifrs-full	DescriptionOfChangesInEntity'sObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntityManagesAsCapital	DescriptionOfChangesInEntity'sObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntityManagesAsCapital	DescriptionOfChangesInEntity'sObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntityManagesAsCapital	The disclosure: IAS 1 135 c	description of changes in entity's objectives, policies and processes for managing capital and what the entity manages as capital. IAS 1 135 c
ifrs-full	DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImpairment	DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImpairment	DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImpairment	The disclosure: IFRS 7 35G c	description of changes in the estimation techniques or significant assumptions made when 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	DescriptionOfChangesInExpos	Descriptio	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.	IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInMethod	Descriptio	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]]	IAS 19 145 c
ifrs-full	DescriptionOfChangesInMethod	Descriptio	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	IFRS 17 128 c – Effective 2021-01-01

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			within scope of IFRS 17	from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfChangesInMethods	DescriptionOfChangesInMethods	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.	IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInMethods	DescriptionOfChangesInMethods	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.	IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInObjectivesAndProcesses	DescriptionOfChangesInObjectivesAndProcesses	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.	IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfChangesInPlanToSellNon-currentAssetOrDisposalGroup	DescriptionOfChangesInPlanToSellNon-currentAssetOrDisposalGroup	Description of changes in plan to sell non-current asset or disposal group	The description of the facts and circumstances	IFRS 5 42

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			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	DescriptionOfChangesInServiceConcessionArrangements		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	DescriptionOfCollateralHeldAndOtherCreditEnhancementsFinancialAssetsThatAreIndividuallyDeterminedToBeImpaired		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]	IFRS 7 IG29 c – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancements		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

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			<p>enhancements and their financial effect in respect of amount that best represents maximum exposure</p>	<p>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]</p>	
ifrs-full	DescriptionOfCollateralHeldAs	SecurityAndOther	<p>description of collateral held as security and other credit enhancements</p>	<p>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</p>	<p>disclosure 2014 IFRS 7 35K b</p>

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				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	DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancementsAndTheirFinancialEffectInRespectOfAmountThatBestRepresentsMaximumExposureToCreditRiskOfFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplied		DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancementsAndTheirFinancialEffectInRespectOfAmountThatBestRepresentsMaximumExposureToCreditRiskOfFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplied	IFRS 7 36 b	AndTheirFinancialEffectInRespectOfAmountThatBestRepresentsMaximumExposureToCreditRiskOfFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplied

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				in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfCollateral	PermittedToBeSoldOrRepledgedInAbsenceOfDefaultByOwnerOfCollateral	DescriptionOfTermsAndConditionsAssociatedWithEntity'sUseOfCollateralPermittedToBeSoldOrRepledgedInAbsenceOfDefaultByOwnerOfCollateral	TheInAbsenceOfDefaultByOwnerOfCollateral	IFRS 7 15 c
ifrs-full	DescriptionOfComparisonBetweenAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAndMaximumExposureToLossFromInterestsInStructuredEntities		DescriptionAndLiabilitiesRecognisedInRelationToStructuredEntities	TheLiabilitiesRecognisedInRelationToStructuredEntities	IFRS 12 29 d

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				loss from interests in structured entities]	
ifrs-full	DescriptionOfComplianceWithIFRSs	Text	IFRSs if Applied of compliance with IFRSs if applied for interim financial report	The Interim Financial description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]	Financial Report IAS 34 19
ifrs-full	DescriptionOfCompositionOfUnderlyingItems	Text	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	IFRS 17 111 – Effective 2021-01-01

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				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	DescriptionOfConcentrationsOfRisk	Text	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

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	DescriptionOfContext	ConclusionWhy	Description of conclusion why transaction price was not best evidence of fair value	Was Not Best Evidence 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.	area or currency).	disclosure Fair Value IFRS 7 28 c
ifrs-full						
ifrs-full	DescriptionOfContext	Contractual Agreement	Description of contractual agreement or stated policy for charging net defined benefit cost	Policy For Charging 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 Defined Benefit Cost IAS 19 149 a

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ifrs-full	DescriptionOfConversionOfDebtToEquity		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		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.	Approach: IFRS 17 97 a – Effective 2021-01-01
ifrs-full	DescriptionOfCriteriaUsedToDistinguishInvestmentPropertyFromOwner-occupiedPropertyAndFromPropertyHeldForSaleInOrdinaryCourseOfBusiness		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	From Owner-occupied Property And From IAS 40 75 c

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

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			risks arising from financial instruments	and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfCross	referenceTo	DisclosuresAbout of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	ThePlansThatShareRisksBetweenEntitiesUnderCommon description of cross-references to disclosures about defined benefit plans that share risks between entities under common control in another group entity's financial statements. [Refer: Defined benefit plans that share risks between entities under common control [member]]	IAS 19 150
ifrs-full	DescriptionOfCross	referenceTo	DisclosuresPresented of cross-reference to disclosures presented outside interim financial statements	TheOutsideInterimFinancialStatements description of cross-reference to disclosures presented outside interim financial statements.	IAS 34 16A
ifrs-full	DescriptionOfCurrency	InWhichSupplementary	InformationIsDisplayed of currency in which supplementary information is displayed	TheInformationIsDisplayed description of the currency in which the entity's supplementary	IAS 21 57 b

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				information is displayed.	
ifrs-full	DescriptionOfCurrentAndFormerWayOfAggregatingAssets	DescriptionOfCurrentAndFormerWayOfAggregatingAssets	DescriptionOfCurrentAndFormerWayOfAggregatingAssets	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	DescriptionOfCurrentCommitments	DescriptionOfCurrentCommitments	DescriptionOfCurrentCommitments	The description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 19D b
ifrs-full	DescriptionOfDetailsOfBreachesWhichPermittedLenderToDemandAcceleratedRepaymentDuring	DescriptionOfDetailsOfBreachesWhichPermittedLenderToDemandAcceleratedRepaymentDuring	DescriptionOfDetailsOfBreachesWhichPermittedLenderToDemandAcceleratedRepaymentDuring	The description of the details of breaches during the period of principal, interest, sinking fund	disclosure: IFRS 7 19

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			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	DescriptionOfDetailsOfDefault	DescriptionOfDetailsOfDefault	DescriptionOfDetailsOfDefaultDuringPeriodOfPrincipalInterestSinkingFundOrRedemptionTermsOfLoansPayable	DescriptionOfPrincipalInterestSinkingFundOrRedemptionTermsOfLoansPayable	DescriptionOfSinkingFundOrRedemptionTermsOfLoansPayableIFRS 7 18 a
ifrs-full	DescriptionOfDifficultiesStruct	DescriptionOfDifficultiesStruct	DescriptionOfDifficultiesExperiencedInFinancingItsActivities	DescriptionOfDifficultiesExperiencedInFinancingItsActivities	DescriptionOfImpairmentActivitiesIFRS 12 B26 f
ifrs-full	DescriptionOfDisclosures	DescriptionOfDisclosures	DescriptionOfDisclosuresAppliedToCashFlowProjections	DescriptionOfDisclosuresAppliedToCashFlowProjections	DescriptionOfDisclosuresAppliedToCashFlowProjectionsForACash-generatingUnitGroupOfUnitsRefer: Cash-generating units [member]]
ifrs-full	DescriptionOfDisclosures	DescriptionOfDisclosures	DescriptionOfCurrentEstimateOfValueInUse	DescriptionOfCurrentEstimateOfValueInUse	DescriptionOfDisclosuresIAS 36 130 g

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				be derived from an asset or cash-generating unit.	
ifrs-full	DescriptionOfDisclosures	XX in Rate Us	Dis Previous Estimate	rate used in previous estimate of value in use	The Fair Value Disclosure: IAS 36 130 g
ifrs-full	DescriptionOfDisclosures	XX in Rate Us	Rate Determined	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	On Date of Reclassification IFRS 7 12C a
ifrs-full	DescriptionOfDisclosures	Effect Of Changing	Business Model	of effect of changing business model for managing financial assets on financial statements	The Managing Financial Assets On Financial Statements IFRS 7 12B b

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				assets. [Refer: Financial assets]	
ifrs-full	DescriptionOfEffectOfRegulatoryFrameworkOnPlan		DescriptionOfEffectOfRegulatoryFrameworkOnPlan	Plan 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	DescriptionOfEstimateOfRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssets		DescriptionOfEstimateOfRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssets	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		DescriptionOfEventOrChangeInCircumstancesThatCausedRecognitionOfDeferredTaxBenefitsAcquiredInBusinessCombinationAfterAcquisitionDate	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

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ifrs-full	DescriptionOfExistenceOfRestrictionsOnTitlePropertyPlantAndEquipment		DescriptionOfExistenceOfRestrictionsOnTitlePropertyPlantAndEquipment	disclosure: IAS 16 74 a
ifrs-full	DescriptionOfExistenceOfThirdPartyCreditEnhancement		DescriptionOfExistenceOfThirdPartyCreditEnhancement	disclosure: IFRS 13 98
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretations		DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretations	disclosure: IAS 8 30 b
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsAbstract		DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsAbstract	

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			of initial application of new standards or interpretations [abstract]		
ifrs-full	DescriptionOfExpectedImpact	ExpectedImpact	Disclosures of expected impact of initial application of new standards or interpretations [line items]	ApplicationOfNewStandardsOrInterpretationsLineItems	
				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	DescriptionOfExpectedImpact	ExpectedImpact	Disclosures of expected impact of initial application of new standards or interpretations [table]	ScheduleOfNewStandardsOrInterpretationsTable	disclosure: IAS 8 30 b
				disclosing information related to the expected impact of the initial application of new standards or interpretations.	
ifrs-full	DescriptionOfExpectedTimingOfOutflows	ExpectedTimingOfOutflows	Disclosures of expected timing of outflows, contingent liabilities in business combination	ContingentLiabilitiesInBusinessCombination	disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j
				description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	

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				combinations [member]]	
ifrs-full	DescriptionOfExpectedTimingOfOutflowsOtherProvisions		DescriptionOfExpectedTimingOfOutflows, 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	Expected 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	DescriptionOfExpiryDateOfTermDifferences	Expiry Date Of Term	Description of expiry date of deductible	The Unused Tax Losses And Unused Tax Credits	disclosure: IAS 12 81 e

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			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	DescriptionOfExplanatio	ExplanationOfFactAndReasons	Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	WhyRangeOfOutcomes description of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.	DisclosureFromContingentConsideration IFRS 3 B64 g iii
ifrs-full	DescriptionOfExpos	ExposuresToRisks	Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	ContractsWithin description of the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	DisclosureOfIFRS17AndHowTheyArise IFRS 17 124 a – Effective 2021-01-01

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ifrs-full	DescriptionOfExposureToRisk		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	DescriptionOfExtentToWhichEntityCanBeLi		Disclosures of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	The Multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	disclosure: State Plan For Other Entities Obligations IAS 19 148 b
ifrs-full	DescriptionOfExtentToWhichFairValueOfInvestmentPropertyIsBasedOnValuationByIndependentValuer		Disclosures of extent to which fair value of investment property is based on valuation by independent valuer	The investment property is based on a valuation by an independent valuer who holds a	disclosure: Valuation By Independent Valuer IAS 40 75 e

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				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	DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDeterminedUnderPreviousGAAPWereAll		DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDeterminedUnderPreviousGAAPWereAllocatedIfEntityUsesExemptionInIFRS1.D8A(b)	The amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.	IFRS 1 31A
ifrs-full	DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDeterminedUnderPreviousGAAPWereAll		DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDeterminedUnderPreviousGAAPIfEntityUsesExemptionInIFRS1.D8B	The amounts determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for	IFRS 1 31B

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				operations subject to rate regulation.	
ifrs-full	Description of fact	And Reason	Why Maximum exposure to loss from interests in structured entities cannot be quantified	Exposure To Loss From Interests In Structured Entities C 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	Description of fact	And Reason	Why 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	The To Risk Arising From Contracts Within Scope Of IFRS 17 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	Description of fact	And Reason	Why Description of fact and reason why	The Analysis Are Unrepresentative 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	DescriptionOfFacto	AndReasonWhy	DescriptionOfHedgingRelationships	ToWhichExemptionInIFRS723C	IFRS 7 24D
			of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	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.	
ifrs-full	DescriptionOfFacto	rsThatMakeUpGoodwill	Recognised	disclosure: IFRS 3 B64 e	
			of factors that make up goodwill 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	

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				assets that do not qualify for separate recognition or other factors. [Refer: Goodwill]	
ifrs-full	DescriptionOfFactThatAmountOfChangeInAccountingEstimateIsImpracticable		of fact that estimating amount of change in accounting estimate is impracticable [text block]	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	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWouldChangeFairValueSignificantly, Assets		of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	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	DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWouldChangeFairValueSignificantly, Own Equity		of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions	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

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			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	Description of Fact That Changing One or More Unobservable Inputs to Reflect Reasonably Possible Alternative		Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	Observable Inputs to Reflect Reasonably Possible Alternative Assumptions would change the fair value significantly. [Refer: Entity's own equity instruments [member]]	IFRS 13 93 h ii
ifrs-full	Description of Fact That Entity Does Not Have Legal or Constructive Obligation to Negative Net Assets, Transition from Proportionate Consolidation to Equity Method		Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	Description of the fact that the entity does not have a legal or constructive obligation in relation to the negative net assets, if aggregating all previously proportionately consolidated assets and liabilities on transition from proportionate	Obligation to Negative Net Assets Transition from Proportionate Consolidation to Equity Method 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	DescriptionOfFactThatHighestAndBestUseOfNon-financialAssetDiffersFromCurrentUse		DescriptionOfFactThatHighestAndBestUseOfNon-financialAssetDiffersFromCurrentUse	The 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	DescriptionOfFactThatImpactOfInitialApplicationOfNewIFRSIsNotKnownOrReasonablyEstimable		DescriptionOfFactThatImpactOfInitialApplicationOfNewIFRSIsNotKnownOrReasonablyEstimable	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	DescriptionOfFactThatMulti-employerOrStatePlanIsDefinedBenefitPlan		DescriptionOfFactThatMulti-employerOrStatePlanIsDefinedBenefitPlan	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

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				[member]; State defined benefit plans [member]]	
ifrs-full	Description of Financial Instruments	Financial Instruments	Derivatives Designated as Hedging Instruments	Hedging Instruments 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

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				instruments, class [member]; Financial assets]	
ifrs-full	Description Of Financial Instruments	Disclosure Of Financial Instruments	Description Of Financial Instruments, Their Carrying Amount, and Explanation of Why Fair Value Cannot Be Measured Reliably	The Amount And 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]]	Disclosure Of Financial Instruments – Expiry date 2021-01-01
ifrs-full	Description Of Financial Risk Management	Disclosure Of Financial Risk Management	Description Of Financial Risk Management Related to Agricultural Activity	The Agricultural Activity	Disclosure: IAS 41 49 c
ifrs-full	Description Of Forecast Transactions	Disclosure Of Forecast Transactions	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, IFRS 7 23 b – Expiry date 2021-01-01
ifrs-full	Description Of Frequency And Methods of Testing Procedures	Disclosure Of Frequency And Methods of Testing Procedures	Description of Frequency and Methods of Testing Procedures	The Description of Testing Procedures	Disclosure: IFRS 13 IE65

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			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	DescriptionOfFrequencyAndMethodsForTesting		of frequency and methods for testing procedures of pricing models, entity's own equity instruments	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	DescriptionOfFrequencyAndMethodsForTesting		of frequency and methods for testing procedures of pricing models, liabilities	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	Description of Fully Amortised Intangible Assets	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	Description of Functional Currency	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	Description of Funding Arrangements and Funding Policy that Affect Future Contributions	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]]	IAS 19 147 a, disclosure: IAS 19 148 a
ifrs-full	Description of Funding Policy	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

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				retirement benefits.	
ifrs-full	DescriptionOfGroupWithinEntity	Definition of group within entity that decides entity's valuation policies and procedures, assets	Entity's Valuation Principles	description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.	IFRS 13 IE65 a i, example: IFRS 13 93 g
ifrs-full	DescriptionOfGroupWithinEntity	Definition of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	Entity's Valuation Principles	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.	IFRS 13 IE65 a i, example: IFRS 13 93 g
ifrs-full	DescriptionOfGroupWithinEntity	Definition of group within entity that decides entity's valuation policies and procedures, liabilities	Entity's Valuation Principles	description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.	IFRS 13 IE65 a i, example: IFRS 13 93 g
ifrs-full	DescriptionOfCashFlowRateUsedToExtrapolateCashFlowProjectionsBeyondThePeriod	Rate used to extrapolate cash flow projections	Cash Flow Projections	rate used to extrapolate cash flow projections beyond the period	disclosure: IAS 36 134 d iv, disclosure: IAS 36 134 e iv

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				covered by the most recent budgets/ forecasts for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfHedgingInstrumentsUsed	DescriptionOfHedgingInstrumentsUsed	DescriptionOfHedgingInstrumentsUsed	DescriptionOfHedgingInstrumentsUsed	AndHowTheyAreUsed IFRS 7 22B a
ifrs-full	DescriptionOfHistoricalInformation	DescriptionOfHistoricalInformation	DescriptionOfCounterpartyDefaultRates	DescriptionOfCounterpartyDefaultRates	Example: IFRS 7 IG23 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfHowAcquirerObtainedControlOfAcquiree	DescriptionOfHowAcquirerObtainedControlOfAcquiree	DescriptionOfHowAcquirerObtainedControlOfAcquiree	DescriptionOfHowAcquirerObtainedControlOfAcquiree	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	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 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	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 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	Description of how effect on fair value measurement due to change in one or more unobservable inputs to	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

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			reflect reasonably possible alternative assumptions was calculated, liabilities	one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	
ifrs-full	DescriptionOfHowEntityDeterminedMaximumEconomicBenefitAvailable		Description of how entity determined maximum economic benefit available	EconomicBenefitAvailable 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	DescriptionOfHowEntityDeterminedThirdPartyInformationUsedInFairValueMeasurementWas		Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	ThirdPartyInformationUsedInFairValueMeasurement 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

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	Description of How Entity Determined	Description of Third-Party Information Used in Fair Value Measurement	Was
ifrs-full		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	of assets, was developed in accordance with IFRS 13.
ifrs-full		of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	of assets, was developed in accordance with IFRS 13.

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ifrs-full	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined
ifrs-full	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined
ifrs-full	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined	Description Of How Entity Determined

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				or the cash flows of the hedged item. [Refer: Hedging instruments [member]; Hedged items [member]]	
ifrs-full	DescriptionOfHowEntityEstablishesHedgeRatioAndWhatSourcesOfHedgeIneffectivenessAre		DescriptionOfHowEntityEstablishesHedgeRatioAndWhatSourcesOfHedgeIneffectivenessAre	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	DescriptionOfHowEntityIsManagingProcessToTransitionToAlternativeBenchmarkRatesForHedgingRelationships		DescriptionOfHowEntityIsManagingProcessToTransitionToAlternativeBenchmarkRatesForHedgingRelationships	The description of how the entity is managing the process to transition to alternative benchmark rates for hedging relationships.	IFRS 7.24H c

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ifrs-full	DescriptionOfHowEntityManagesLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17		DescriptionOfHowEntityManagesLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17		DescriptionOfHowEntityManagesLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17	
ifrs-full	DescriptionOfHowEntityReflectsItsRiskManagementStrategyByUsingHedgeAccountingAndDesignatingHedgingRelationshipsThatItFrequentlyResets		DescriptionOfHowEntityReflectsItsRiskManagementStrategyByUsingHedgeAccountingAndDesignatingHedgingRelationshipsThatItFrequentlyResets		DescriptionOfHowEntityReflectsItsRiskManagementStrategyByUsingHedgeAccountingAndDesignatingHedgingRelationshipsThatItFrequentlyResets	
ifrs-full	DescriptionOfHowForwardLookingInformationHasBeenIncorporatedIntoTheDeterminationOfExpectedCreditLosses,IncludingTheUseOfMacroeconomicInformation.		DescriptionOfHowForwardLookingInformationHasBeenIncorporatedIntoTheDeterminationOfExpectedCreditLosses,IncludingTheUseOfMacroeconomicInformation.		DescriptionOfHowForwardLookingInformationHasBeenIncorporatedIntoTheDeterminationOfExpectedCreditLosses,IncludingTheUseOfMacroeconomicInformation.	
ifrs-full	DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDepositsAffectsAccountBalancesIsAffectedBy		DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDepositsAffectsAccountBalancesIsAffectedBy		DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDepositsAffectsAccountBalancesIsAffectedBy	

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			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		Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	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		Description of how insurer determined that it did not engage in significant activity unconnected with insurance	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	DescriptionOfHowIssueCostsNotRecognisedAsExpenseWereRecognisedForTransactionsRecognisedSeparatelyFrom		Description of how issue costs not recognised as expense were recognised for transaction recognised separately from	Description of how issue costs not recognised as an expense were recognised for transactions recognised	IFRS 3 B64 m

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			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	DescriptionOfHowManagement	DescriptionsOfHowManagement	DescriptionsOfHowManagement determines concentrations	Concentrations 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	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueAssets	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueAssets	WhenMeasuringFairValueAssets 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.	WhenMeasuringFairValueAssets IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueEntities	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueEntities	DescriptionOfHowThirdpartyInformationWasTaken	WhenMeasuringFairValueEntities description of how third-party information,	WhenMeasuringFairValueEntities IFRS 13 IE64 b, example: IFRS 13 92

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			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	DescriptionOfHowThirdpartyIn	DescriptionWas	of how third-party information was taken into account when measuring fair value, liabilities	TakenIntoAccountWhenMeasuringFairValueLiabilit	IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOfIdentificationOf	DescriptionOf	of identification of financial statements to which separate financial statements relate	TheToWhichSeparateFinancialStatementsRelate	IAS 27 17

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ifrs-full	DescriptionOfRateRegulation	IdentityOfRateRegulator	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	DescriptionOfImpactOfRateRegulation	ImpactOfRateRegulation	Description of impact of rate regulation on current and deferred tax	And Deferred Tax 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

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				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	Description Of Information About	Information About	Description Of Information About Surplus Or Deficit Of Multi-employer Or State Plan	Description Of 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	Description Of Information When Fair Value Disclosures Not Required	Information When Fair Value Disclosures Not Required	Description Of Fact That Fair Value Information Has Not Been Disclosed Because Fair Value Of Instruments Cannot Be Measured Reliably	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	Description Of Initial Application Of Standards Or Interpretations	Initial Application Of Standards Or Interpretations	Description Of Initial Application Of	Description Of Interpretations Of The Initial	disclosure: IAS 8 28

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			standards or interpretations [text block]	application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	Description Of Inputs To Option Pricing Model	Inputs To Option Pricing Model	Description of inputs to option pricing model, share options granted	The Options Granted disclosure: 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	Description Of Inputs Used In Fair Value Measurement	Inputs Used In Fair Value Measurement	Description of inputs used in fair value measurement, assets	The Assets description of inputs used in the fair value measurement of assets. Inputs are the assumptions that market participants would use when pricing the asset, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	disclosure: IFRS 13 93 d
ifrs-full	Description Of Inputs Used In Fair Value Measurement	Inputs Used In Fair Value Measurement	Description of inputs used in fair value measurement, entity's	The Entity's Own Equity Instruments description of inputs used in the fair value measurement	disclosure: IFRS 13 93 d

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			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	Description Of	Inputs Used In Fair Value Measurement	of inputs used in fair value measurement, liabilities	The Liabilities description of inputs used in the fair value measurement of liabilities. Inputs are the assumptions that market participants would use when pricing the liability, including assumptions about risk such as the risk inherent in a particular valuation technique used to	disclosure: IFRS 13 93 d

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				measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	
ifrs-full	Description Of Inten	tions To Provide	Support To Structured Entity	Entity's 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	Description Of Internal	Credit Rating	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	Description Of Internal	Reporting Procedures	For Discussing And Assessing	description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees	Assessing Fair Value Measurements Assets IFRS 13 IE65 a iii, example: IFRS 13 93 g

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				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	Description Of Internal Reporting	Internal Reporting	Description For of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	Discussing And Assessing Fair Value Measurements) 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]]	Assessing Fair Value Measurements Example: IFRS 13 IE65 a iii, example: IFRS 13 93 g

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ifrs-full	Description Of Internal Reporting	Description For	Discussions And Assessing Fair Value Measurements	Liabilities
ifrs-full	Description Of Interrelationships	Description Of	Discussions And Assessing Fair Value Measurements	Liabilities

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				in fair value measurement of assets [text block]]	
ifrs-full	Description of	Interrelationships	Description of 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]]	IFRS 13 93 h
ifrs-full	Description of	Interrelationships	Description of 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	IFRS 13 93 h

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				of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]]	
ifrs-full	Description Of Investment Property		Description of investment property, at cost or in accordance with IFRS 16 within fair value model	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]	IFRS 40 78 a
ifrs-full	Description Of Investment Property		Description of investment property where fair value information is unreliable, cost model	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	Description Of Investments In Equity		Description of investments in equity instruments designated at fair value through other	AM description of the investments in equity instruments that have been	IFRS 7 11A 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

			comprehensive income	designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	DescriptionOfJudgementsAnd	ChangesInJudgements	Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	That 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]	Significantly Affect DeterminationOfAmount IFRS 15 123
ifrs-full	DescriptionOfJudgementsMadeByManagement	CriteriaForOperatingSegments	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]]	Aggregation CriteriaForOperatingSegments IFRS 8 22 aa
ifrs-full	DescriptionOfJudgementsMadeInDetermining	AmountOfCostsToObtainOrFulfill	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	AmountOfCostsToObtainOrFulfillContractsWithCustomers IFRS 15 127 a

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			contracts with customers	to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOfJustificationForUsing	JustificationForUsing	Description of justification for using growth rate that exceeds long-term average growth rate	That Exceeds Long-term Average Growth Rate 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	DescriptionOfKeyAssumptions	Key Assumptions	Description of key assumptions on which management has based cash flow projections	Management Has Based Cash Flow Projections description of key assumptions on which management has based its cash flow projections	IAS 36 134 d i, disclosure: IAS 36 135 c

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				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	DescriptionOfKeyAssumptions	KeyAssumptions	DescriptionOfKeyAssumptionsOnWhichManagementHasBasedDeterminationOfFairValueLessCostsOfDisposal	DescriptionOfKeyAssumptionsOnWhichManagementHasBasedItsDeterminationOfFairValueLessCostsOfDisposalForACash-generatingUnit(Gr...)	DeterminationOfFairValueLessCostsOfDisposal	IAS 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	DescriptionOfLevelOfFairValue	DescriptionOfLevelOfFairValue	DescriptionOfLevelOfFairValue	DescriptionOfLevelOfFairValue	DescriptionOfLevelOfFairValue	DescriptionOfLevelOfFairValue
ifrs-full	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValue	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValue	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValue	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValue	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValue	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValue

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DescriptionOfLineItem	InStatement	Description of line item in statement of comprehensive income that includes reclassification adjustments	This 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.	This includes IFRS 7 24C b v
ifrs-full	DescriptionOfLineItem	InStatement	Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	This description of the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness. [Refer: Gain (loss)	This includes 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

ifrs-full	DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgedItem	DescriptionOfFinancialPositionThatIncludesHedgedItem	DescriptionOfFinancialPositionThatIncludesHedgedItem	DescriptionOfFinancialPositionThatIncludesHedgedItem	DisclosureHedgingInstrumentIFRS 7 24B a iii
ifrs-full	DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgingInstrument	DescriptionOfFinancialPositionThatIncludesHedgingInstrument	DescriptionOfFinancialPositionThatIncludesHedgingInstrument	DescriptionOfFinancialPositionThatIncludesHedgingInstrument	DisclosureHedgingInstrumentIFRS 7 24A b
ifrs-full	DescriptionOfLineItemsForAcquisition-Related Costs Recognised Separately From Acquisition Of Assets And Assumption Of Liabilities In Business Combination	DescriptionOfFinancialPositionThatIncludesHedgingInstrument	DescriptionOfFinancialPositionThatIncludesHedgingInstrument	DescriptionOfFinancialPositionThatIncludesHedgingInstrument	DisclosureExpenseForTransactionRecognised Separately From Acquisition Of Assets And Assumption Of Liabilities In Business Combinations. 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	DescriptionOfLineItemsInFinancialStatements	LineItemsInFinancialStatements	Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The 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 I iii	TransactionRecognised

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DescriptionOfLineItemsInOtherComprehensiveIncome		DescriptionOfLineItemsInOtherComprehensiveIncome where gains (losses) are recognised, fair value measurement, assets	TheomeWhereGainsLossesAreRecognisedFairValue 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	DescriptionOfLineItemsInOtherComprehensiveIncome		DescriptionOfLineItemsInOtherComprehensiveIncome where gains (losses) are recognised, fair value measurement, entity's own equity instruments	TheomeWhereGainsLossesAreRecognisedFairValue 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	DescriptionOfLineItemsInOtherComprehensiveIncome	DescriptionOfLineItemsInOtherComprehensiveIncome	TheGainLossOnCessationOfConsolidationOfSubsidiaries	GainLossOnCessationOfConsolidationOfSubsidiaries	WhereGainsLossesAreRecognisedFairValueMeasurement
ifrs-full	DescriptionOfLineItemsInProfitOrLoss	DescriptionOfLineItemsInProfitOrLoss	GainLossOnCessationOfConsolidationOfSubsidiaries	GainLossOnCessationOfConsolidationOfSubsidiaries	WhereGainsLossesAreRecognisedFairValueMeasurement
ifrs-full	DescriptionOfLineItemsInProfitOrLoss	DescriptionOfLineItemsInProfitOrLoss	GainLossOnCessationOfConsolidationOfSubsidiaries	GainLossOnCessationOfConsolidationOfSubsidiaries	WhereGainsLossesAreRecognisedFairValueMeasurement

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DescriptionOfLineItemsInProfitOrLoss		Of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	The losses are recognised. [Refer: Entity's own equity instruments [member]]	IFRS 13 93 e i
ifrs-full	DescriptionOfLineItemsInProfitOrLoss		Of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	The losses are recognised. [Refer: At fair value [member]]	IFRS 13 93 e i
ifrs-full	DescriptionOfLineItemsInProfitOrLoss		Of line items in profit or loss where gains (losses) attributable to change in unrealised	The losses attributable to change in unrealised	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

ifrs-full	DescriptionOfLine	Text	ItemsInProfitOrLossWhere	GainsLossesAttributableToChangeInUnrealisedGain
			<p>gains or losses for assets held at end of period are recognised, fair value measurement</p> <p>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</p>	<p>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]]</p> <p>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];</p>

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DescriptionOfLiabilities	ItemsInProfitOrLoss	WhereGainsOrLossesOfLineItemsInProfitOrLossWhereGains(Losses)AttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodAreRecognised,FairValueMeasurement	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]]	ChangeInUnrealisedGainInProfitOrLoss IFRS 13 93 f
ifrs-full	DescriptionOfLiabilities	ItemsInStatementOfComprehensiveIncome	WhereGainsOrLossesOfLineItem(s)InStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreIncluded	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)]	ImpairmentLossesRecognisedInProfitOrLoss IAS 36 126 a

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ifrs-full	DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognised	DescriptionOfLineItem(s)inStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedinProfitOrLossAreReversed	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	DescriptionOfLineItemsInStatementOfFinancialPositionInWhichAssetsAndLiabilitiesRecognised	DescriptionOfLineItemsInStatementOfFinancialPositionInWhichAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAreRecognised	The description of the line items in the statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised.	IFRS 12 29 b
ifrs-full	DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeLeaseLiabilities	DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeLeaseLiabilities	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	DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeRightofuseAssets	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:		Description of link between reimbursement right and related obligation	Description of the link between a reimbursement right and the related obligation. [Refer: Reimbursement rights, at fair value]	Disclosure: IAS 19 140 b
ifrs-full	DescriptionOfMajorAssumptionsMadeConcerningFutureEvents,ContingentLiabilitiesInBusinessCombination:		Description of major assumptions made concerning future events, contingent liabilities in business combination	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]]	Disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j
ifrs-full	DescriptionOfMajorAssumptionsMadeConcerningFutureEvents:		Description of major assumptions made concerning future	Description of the major assumptions made concerning future events	Disclosure: 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	DescriptionOfManagementsApproach	ManagementsApproach	Description of management's approach to determining values assigned to key assumptions	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.	Key Assumptions IAS 36 134 d ii, disclosure: IAS 36 135 d, disclosure: IAS 36 134 e ii
ifrs-full	DescriptionOfManagingLiquidityRisk	ManagingLiquidityRisk	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

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				Liquidity risk [member]]	
ifrs-full	DescriptionOfMaterialReconcilingItems		Description of material reconciling items	The description of all material reconciling items. [Refer: Material reconciling items [member]]	disclosure: IFRS 8 28
ifrs-full	DescriptionOfMaximumTermOfOptionsGranted		Description of maximum term of options granted for share-based payment arrangement	The 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]]	Payment Arrangement IFRS 2 45 a
ifrs-full	DescriptionOfMeasurementBasisForNoncontrollingInterest		Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	The interest in the acquiree recognised at the	Disclosure Recognised At Acquisition Date 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	DescriptionOfMeasurementDifferences	DescriptionOfMeasurementDifferences	DescriptionOfMeasurementDifferences	Financial Assets 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]	Subject To Offsetting Enforceable Master IFRS 7 B42
ifrs-full	DescriptionOfMeasurementDifferences	DescriptionOfMeasurementDifferences	DescriptionOfMeasurementDifferences	Financial Liabilities description of any measurement differences for financial liabilities that are offset or that are subject to an	Subject To Offsetting Enforceable Mas 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	DescriptionOfMethodOfSettlement	MethodOfSettlement	Description of method of settlement for share-based payment arrangement	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	DescriptionOfMethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilityCreditRisk	MethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilityCreditRisk	Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk	Whether Presenting Effects Of Changes In Liability Credit Risk 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](#)

			<p>in other comprehensive income would create or enlarge accounting mismatch in profit or loss</p>	<p>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]</p>	
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Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss
ifrs-full	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss	DescriptionOfMethodsAndAss
ifrs-full	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo
ifrs-full	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo

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			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	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	Substantiate unobservable inputs used in the fair value measurement of liabilities.	Inputs Used In Fair Value Measurement, example: IFRS 13 IE65 IFRS 13 93 g
ifrs-full	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	Within Scope Of IFRS 17 description of the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	IFRS 17 117 a – Effective 2021-01-01
ifrs-full	DescriptionOfMethodsUsedTo	DescriptionOfMethodsUsedTo	Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements	Non-cash Assets Declared For Distribution To Owners 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	DescriptionOfMethodsUsedTo	MeasureRisksThat	of methods used to measure risks that arise from contracts within scope of IFRS 17	ThatAriseFromContractsWithinScopeOfIFRS17 description of the methods used to measure the risks that arise from contracts within the scope of IFRS 17.	IFRS 17 124 b – Effective 2021-01-01
ifrs-full	DescriptionOfMethodsUsedTo	RecogniseRevenue	of methods used to recognise revenue from contracts with customers	ThatAriseFromContractsWithCustomers description of the methods used to recognise revenue from contracts with customers. [Refer: Revenue from contracts with customers]	IFRS 15 124 a
ifrs-full	DescriptionOfMethodToRecognise	InsuranceAcquisitionCashFlowsWhenUsingPremiumAllocation	of method to recognise insurance acquisition cash flows when using premium	ThatAriseFromContractsWithCustomers description of the method chosen by an entity that uses the premium allocation approach to	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	DescriptionOfMethodUsedAnd	DescriptionOfMethodUsedAnd	DescriptionOfMethodUsedAnd	TheToIncorporateEffectsOfExpectedEarlyExerciseS	
			of method used and assumptions made to incorporate effects of expected early exercise, share options granted	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	DescriptionOfMethodUsedToD	DescriptionOfMethodUsedToD	DescriptionOfMethodUsedToD	TheOfAssetsRecognisedFromCostsToObtainOrF	
			of method used to determine amortisation of assets	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	DescriptionOfNatureAndAmount	DescriptionOfTheAccountingError	DescriptionOfTheAccountingError	DescriptionOfTheAccountingError	DisclosurePeriodsEstimate IAS 8 49 a
ifrs-full	DescriptionOfNatureAndAmount	DescriptionOfAnyMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNonControllingInterestsOrItemsOfConsideration	DescriptionOfAnyMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNonControllingInterestsOrItemsOfConsideration	DescriptionOfTheMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNonControllingInterestsOrItemsOfConsiderationForWhichInitialAccountingForABusinessCombinationIsIncomplete. [Refer: Noncontrollinginterests; Measurementperiodadjustmentsrecognisedforparticularassetsliabilities,	DisclosurePeriodsEstimate 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	DescriptionOfNatureAndAmount	DescriptionOfNatureAndAmount	DescriptionOfChangeInAccountingEstimate [text block]	The accounting estimate has effects in the current period or are expected to have effects in future periods.	disclosure: IAS 8 39
ifrs-full	DescriptionOfNatureAndAmount	DescriptionOfNatureAndAmount	DescriptionOfChangeInEstimateDuringFinalInterimPeriod	The estimate has effects in the current period or are expected to have effects in future periods.	disclosure: IAS 34 26
ifrs-full	DescriptionOfNatureAndCarryingAmount	DescriptionOfNatureAndCarryingAmount	DescriptionOfAssetsObtainedByTakingPossessionOfCollateralOrCallingOnOtherCreditEnhancements	The description of the nature of financial or non-financial assets obtained by the entity taking possession of the collateral it holds as security or calling on	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	DescriptionOfNatureAndEffect	DescriptionOfNatureAndEffect	DescriptionOfNatureAndEffect	Financial Allocations To Reportable Segments	IFRS 8 27 f
			of nature and effect of any asymmetrical allocations to reportable segments	description of the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment. [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOfNatureAndExtentOfGovernmentGrantsForAgriculturalActivityRecognisedInFinancialStatements	DescriptionOfNatureAndExtentOfGovernmentGrantsForAgriculturalActivityRecognisedInFinancialStatements	DescriptionOfNatureAndExtentOfGovernmentGrantsForAgriculturalActivityRecognisedInFinancialStatements	Grants For Agricultural Activity Recognised In Financial Statements	IAS 41 57 a
			of nature and extent of government grants for agricultural activity recognised in financial statements	description of the nature and extent of government grants for agricultural activity recognised in 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

				[Refer: Government [member]; Government grants]	
ifrs-full	DescriptionOfNatureAndExtentOfGovernmentGrantsRecognisedInFinancialStatements		DescriptionOfNatureAndExtentOfGovernmentGrantsRecognisedInFinancialStatements	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		DescriptionOfNatureAndExtentOfRateRegulatedActivity	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		DescriptionOfNatureAndExtentOfSignificantRestrictionsOnTransferOfFundsToParent	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	Description Of Nature And Extent	Description Of Nature And Extent	Description Of Nature And Extent	Description Of Nature And Extent	Description Of Nature And Extent	Description Of Nature And Extent	Description Of Nature And Extent
			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	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	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	DescriptionOfNatureAndFinancial	DescriptionOfBusinessCombinations	EffectOfBusinessCombinationsAfterReportingPeriodBeforeStatementsAuthorisedForIssue	ThisCombinationIsAuthorisedForIssueBeforeTheFinancialStatementsAreAuthorisedForIssue. [Refer: Business combinations [member]]	ReportingPeriodBeforeStatementsAuthorisedForIssue IFRS 3 59 b
ifrs-full	DescriptionOfNatureAndFinancial	DescriptionOfBusinessCombinations	EffectOfBusinessCombinationsDuringReportingPeriod	ThisCombinationIsAuthorisedForIssueDuringTheCurrentReportingPeriod. [Refer: Business combinations [member]]	ReportingPeriod IFRS 3 59 a
ifrs-full	DescriptionOfNatureAndPurposeOfReservesWithinEquity	DescriptionOfReservesWithinEquity	ReservesWithinEquity	TheEquityDescriptionOfTheNatureAndPurposeOfReservesWithinEquity. [Refer: Other reserves]	disclosure: IAS 1 79 b
ifrs-full	DescriptionOfNatureOfBiologicalAssets	DescriptionOfBiologicalAssets	BiologicalAssets	Assets 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	DescriptionOfNatureOfAssets		Whether Significant of nature of assets with significant risk of material adjustments within next financial year	The Of Material Adjustments Within Next Financial Year 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.	IAS 1 125 a
ifrs-full	DescriptionOfNatureOfBenefits		Provided By Plan 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	DescriptionOfNatureOfChange		Accounting Policy 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

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				application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfNatureOfChanges	DescriptionOfNatureOfChanges	DescriptionOfNatureOfChanges	The measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	IFRS 8 27 e
ifrs-full	DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue	DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue	DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue	The fair value description of the nature 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	DescriptionOfNatureOfClassOfBusinessOwnEquityInstrumentsMeasuredAtFairValue	DescriptionOfNatureOfClassOfBusinessOwnEquityInstrumentsMeasuredAtFairValue	DescriptionOfNatureOfClassOfBusinessOwnEquityInstrumentsMeasuredAtFairValue	The description of the nature	IFRS 13 IE64

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			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	DescriptionOfNatureOfClassOf	DescriptionOfNatureOfClassOf	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	DescriptionOfNatureOfContingentAssets	Description of nature of contingent assets	The description of the nature of possible assets that	disclosure: IAS 37 89

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				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	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	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	IFRS 8 27 c

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				information. [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOf	NatureOfDifferences	Des Between Measurements	The description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities.	Reportable Segments Liabilities And E IFRS 8 27 d
ifrs-full	DescriptionOf	NatureOfDifferences	Des Between Measurements	The description of the nature of the differences between measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or	Reportable Segments Profits Or Losses IFRS 8 27 b

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			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	DescriptionOfNatureOfEntity	DescriptionAndPrincipalActivities	Description of nature of entity's operations and principal activities	description of the nature of the entity's operations and principal activities.	disclosure: IAS 1 138 b
ifrs-full	DescriptionOfNatureOfEntity	RelationshipWithAssociate	Relationship of nature of entity's relationship with associate	Associate description of the nature of the entity's relationship with an associate (for example, describing the nature of the activities of the associate and whether they are strategic to	disclosure: IFRS 12 21 a ii

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				the entity's activities). [Refer: Associates [member]]	
ifrs-full	DescriptionOfNatureOfEntity	NatureOfEntity	RelationshipWithJointOperation	JointOperation	disclosure: IFRS 12 21 a ii
			of nature of entity's relationship with joint operation	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]]	
ifrs-full	DescriptionOfNatureOfEntity	NatureOfEntity	RelationshipWithJointVenture	JointVenture	disclosure: IFRS 12 21 a ii
			of nature of entity's relationship with joint venture	description of the nature of the entity's relationship with a joint venture (for example, describing the nature of the activities of the joint venture and whether they are strategic to the entity's activities). [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfNatureOfFinancialStatements	NatureOfFinancialStatements	DisclosuresOfNatureOfFinancialStatements	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

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				whether the financial statements are of an individual entity or a group of entities).	
ifrs-full	DescriptionOfNatureOfGoods	DescriptionOfNatureOfGoods	DescriptionOfNatureOfGoods	EntityHasPromisedToTransfer 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	DescriptionOfNatureOfImpendingChangeInAccountingPolicy	DescriptionOfNatureOfImpendingChangeInAccountingPolicy	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	DescriptionOfNatureOfIndividualAsset	DescriptionOfNatureOfIndividualAsset	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	DescriptionOfNatureOfInterestInFunds	DescriptionOfNatureOfInterestInFunds	The description of the nature of the entity's	disclosure: IFRIC 5 11

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				interest in decommissioning, restoration and environmental rehabilitation funds.	
ifrs-full	DescriptionOfNatureOfLiabilities	DescriptionOfNatureOfLiabilities	DescriptionOfNatureOfLiabilities	DescriptionOfNatureOfLiabilities	Insurance That Are Not Liabilities Arising From Contracts IFRS 4 39C a – Expiry date 2021-01-01
ifrs-full	DescriptionOfNatureOfLiabilities	DescriptionOfNatureOfLiabilities	DescriptionOfNatureOfLiabilities	DescriptionOfNatureOfLiabilities	Adjustments Within Next Financial Year IAS 1 125 a
ifrs-full	DescriptionOfNatureOfMainAdjustments	DescriptionOfNatureOfMainAdjustments	DescriptionOfNatureOfMainAdjustments	DescriptionOfNatureOfMainAdjustments	Historical Summaries Or Comparative Information IFRS 1 22 b

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			with previous GAAP comply with IFRSs	accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	DescriptionOfNatureOfNecessaryAdjustment	DescriptionOfNatureOfNecessaryAdjustment	DescriptionOfNatureOfNecessaryAdjustment of nature of necessary adjustments to provide comparative information	The Provide Comparative Information description, when it is impracticable to reclassify comparative amounts, of the nature of the adjustments that would have been made if the amounts had been reclassified.	IAS 1 42 b
ifrs-full	DescriptionOfNatureOfNonadjustingEvent	DescriptionOfNatureOfNonadjustingEvent	DescriptionOfNatureOfNonadjustingEvent of nature of non-adjusting event after reporting period	The Reporting Period disclosure: description of the nature of a non-adjusting event after the reporting period. [Refer: Non-adjusting events after reporting period [member]]	IAS 10 21 a
ifrs-full	DescriptionOfNatureOfNoncashAssetsHeldForDistribution	DescriptionOfNatureOfNoncashAssetsHeldForDistribution	DescriptionOfNatureOfNoncashAssetsHeldForDistribution of nature of non-cash assets held for distribution to owners declared before financial	The distribution To Owners Declared Before Financial Statement disclosure: description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after	IFRIC 17 17 a

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			statements authorised for issue	the end of the reporting period but before the financial statements are authorised for issue.	
ifrs-full	DescriptionOfNatureOfObligation	DescriptionOfNatureOfContingentLiabilities	DescriptionOfNatureOfObligation, contingent liabilities	DescriptionOfNatureOfContingentLiabilities [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DescriptionOfNatureOfObligation	DescriptionOfNatureOfContingentLiabilities	DescriptionOfNatureOfObligation, contingent liabilities in business combination	DescriptionOfNatureOfContingentLiabilities 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	DescriptionOfOtherProvisions	DescriptionOfNatureOfObligation, other provisions	DescriptionOfNatureOfObligation for other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 a
ifrs-full	DescriptionOfNatureOfReclassification	DescriptionOfChangesInPresentation	DescriptionOfNatureOfReclassification or changes in presentation	DescriptionOfNatureOfReclassification or changes in presentation.	disclosure: IAS 1 41 a
ifrs-full	DescriptionOfNatureOfRegulatoryProvisions	DescriptionOfNatureOfRegulatoryProvisions	DescriptionOfNatureOfRegulatoryProvisions	DescriptionOfNatureOfRegulatoryProvisions	disclosure: IFRS 14 30 a

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			regulatory rate-setting process	the nature of the regulatory rate-setting process.	
ifrs-full	DescriptionOfNatureOfRelatedPartyRelationship		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		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		Description of significant	The description	disclosure: IFRS 12 9 b

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			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		DescriptionOfNatureOfRisksBeingHedged	The description of the nature of risks being hedged.	disclosure: IFRS 7 22 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfNatureOfVoluntaryChangeInAccountingPolicy		DescriptionOfNatureOfVoluntaryChangeInAccountingPolicy	The description of the nature of a voluntary change in accounting policy.	disclosure: IAS 8 29 a
ifrs-full	DescriptionOfNon-currentAssetsOrDisposalGroupsHeldForSaleWhichWereSoldOrReclassified		DescriptionOfNon-currentAssetsOrDisposalGroupsHeldForSaleWhichWereSoldOrReclassified	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	DescriptionOfNon-financialMeasuresOfBiodiversity		DescriptionOfNon-financialMeasuresOfBiodiversity	The description of non-financial	disclosure: IAS 41 46 b

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			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	DescriptionOf	Objectives	Policy	Assumptions	For Managing Risks	Disclosure: IFRS 7 33 b
			of objectives, policies and processes for managing risk	description of objectives, policies and processes for managing the risks that arise from financial instruments. [Refer: Financial instruments, class [member]]		
ifrs-full	DescriptionOf	Objectives	Policy	Assumptions	For Managing Risks	Risks Arising From Insurance Contracts IFRS 4 39 a – Expiry date 2021-01-01
			of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	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]]		
ifrs-full	DescriptionOf	Objectives	Policy	Assumptions	For Managing Risks	Risks That Arise From Contracts Within IFRS 17 124 b – Effective 2021-01-01
			of objectives, policies and processes for managing	description of the entity's objectives, policies and		

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

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			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	DescriptionOfOtherInformationDisclosed	InformationDisclosed	of other information used to assess credit quality	CreditQuality 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	DescriptionOfOtherInputsToOptionPricingModel	InputsToOptionPricingModel	of other inputs to options pricing model, share options granted	TheShareOptionsGranted description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]	disclosed: IFRS 2 47 a i
ifrs-full	DescriptionOfOtherTransactionsDisclosed	TransactionsDisclosed	of other transactions	Significant disclosure: description of transactions	disclosure: IAS 24 26 b ii

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			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		DescriptionOfPerformanceObligationsToArrangeForAnotherPartyToTransferGoodsOrServices	TheOrLoss disclosure 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		DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss	TheOrLoss disclosure 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	DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss		DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss	TheOrLoss disclosure 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

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			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	DescriptionOfPlanAmendments	PlanAmendments	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	DescriptionOfPolicyForDisposalOfAssetsNotReadilyConvertibleIntoCashOrForUsingThemInOtherFinancialInstruments	PolicyForDisposalOfAssetsNotReadilyConvertibleIntoCashOrForUsingThemInOtherFinancialInstruments	Description of policies 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	DescriptionOfPolicyForDeterminingContributionsToDefinedBenefitPlansThatShareRisksBetweenVariousClassesOfParticipants	PolicyForDeterminingContributionsToDefinedBenefitPlansThatShareRisksBetweenVariousClassesOfParticipants	Description of policy for determining	The description of the policy for	disclosure: IAS 19 149 b

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			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		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.	IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredE		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	IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95

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			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	DescriptionOf	PolicyForDeterminingWhen	TransfersBetweenLevelsAreDeemedToHaveOccurredL	<p>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.</p>	<p>IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95</p>
ifrs-full	DescriptionOf	PracticalExpedientsUsedWhenApplying	IFRS15Retrospectively	<p>description of the practical expedients that have been used when</p>	<p>IFRS 15 C6 a</p>

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				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	DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsOfAssets	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.	disclosure: IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsOfEntitysOwnEquityInstruments	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]]	disclosure: IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfProcessForAnalysingChangesInFairValueMeasurementsOfLiabilities	Text	Description of process for analysing	The description of the process	disclosure: IFRS 13 IE65

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			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	DescriptionOfRatingAgencies	ReasonForChange	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	ReasonForChange	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	DescriptionOfReasonForChangeInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	ReasonForChange	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

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				is exposed. [Refer: Market risk [member]]	
ifrs-full	DescriptionOfReasonForDisposal	ReasonForDisposal	DescriptionOfReasonForDisposal	Equity Instruments Measured At Fair Value Through Other Comprehensive Income description of the reason for disposing of investments in equity instruments 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 a
ifrs-full	DescriptionOfReasonForReassessment	ReasonForReassessment	DescriptionOfReasonForReassessment	Insurer's Activities Are Predominantly Connected With Insurance description of the reason for the reassessment whether an insurer's activities are predominantly connected with insurance.	IFRS 4 39C c i – Expiry date 2021-01-01
ifrs-full	DescriptionOfReasonForReclassification	ReasonForReclassification	DescriptionOfReasonForReclassification	Change In Presentation description of the reason for the reclassifications or changes in presentation.	disclosure: IAS 1 41 c
ifrs-full	DescriptionOfReasonForUsingLongerOrShorterReportingPeriod	ReasonForUsingLongerOrShorterReportingPeriod	DescriptionOfReasonForUsingLongerOrShorterReportingPeriod	Reporting Period description of the reason for using a longer	disclosure: IAS 1 36 a

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			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	DescriptionOfReasonForUsing	ReasonForUsing	Description of reason for using presentation alternative	Alternative 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	DescriptionOfReasonOfDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	ReasonOfDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	Description of reason for derecognition of financial assets measured at amortised cost	The Assets Measurement Basis description of the reason for the derecognition of financial assets measured at amortised cost. [Refer:	disclosure: IFRS 7 20A

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				Financial assets at amortised cost]	
ifrs-full	DescriptionOfReasonsAndFactors	ReasonsAndFactors	DescriptionOfReasonsAndFactors	Financial assets at amortised cost]	Financial Assets And Financial
			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	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	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementOfAssets	ReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementOfAssets	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementOfAssets	The	Financial Measurement Assets
			of reasons for change in valuation technique used in fair value measurement, assets	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	DescriptionOfReasonsForChange	DisValuationTechniqueUsedInFairValueMeasurementEntity'sOwn	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementEntity'sOwn	DisValuationTechniqueUsedInFairValueMeasurementEntity'sOwn	IFRS 13 93 d
ifrs-full	DescriptionOfReasonsForChange	DisValuationTechniqueUsedInFairValueMeasurementEntity'sOwn	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementEntity'sOwn	DisValuationTechniqueUsedInFairValueMeasurementEntity'sOwn	IFRS 13 93 d
ifrs-full	DescriptionOfReasonsForChange	DisValuationTechniqueUsedInFairValueMeasurementLiabilities	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementLiabilities	DisValuationTechniqueUsedInFairValueMeasurementLiabilities	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	DescriptionOfReasonsForChangeOfValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal		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]]	IAS 36 134 e iiB, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOfReasonsForChangeOfInvestmentEntityStatus		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	DescriptionOfReasonsForChangeOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions		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	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		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.	Used In Preparing Sensitivity Analysis IFRS 17 128 c – Effective 2021-01-01
ifrs-full	DescriptionOfReasonsForChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimatingInputsToThoseMethods		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.	Used In Preparing Sensitivity Analysis IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOfReasonsForChangingWayCashGeneratingUnitIsIdentified		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	Used In Preparing Sensitivity Analysis 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	DescriptionOfReasonsForConcludingThatEntityIsAnInvestmentEntity	ReasonsForConcludingThatEntityIsAnInvestmentEntity	DescriptionOfReasonsForConcludingThatEntityIsAnInvestmentEntityIfItDoesNotHaveOneOrMoreTypicalCharacteristics	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]]	IFRS 12 9A
ifrs-full	DescriptionOfReasonsForDesignatingOrDe-designatingFinancialAssetsAsMeasuredAtFairValueThroughProfitOrLossAtDateOfInitial	ReasonsForDesignatingOrDe-designatingFinancialAssetsAsMeasuredAtFairValueThroughProfitOrLossAtDateOfInitial	DescriptionOfReasonsForDesignatingOrDe-designatingFinancialAssetsAsMeasuredAtFairValueThroughProfitOrLossAtDateOfInitial	The description of the reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss	IFRS 17 C33 b – Effective 2021-01-01

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			application of IFRS 17	applying paragraph 4.1.5 of IFRS 9 at the date of initial application of IFRS 17.	
ifrs-full	DescriptionOfReasonsForDesignation	ReasonsForDesignation	DescriptionOfReasonsForDesignation 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	DescriptionOfFinancialAssetsAsMeasuredAtFairValue through profit or loss when applying 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	DescriptionOfReasonsForDesignation	ReasonsForDesignation	DescriptionOfReasonsForDesignation 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	DescriptionOfFinancialAssetsOrFinancialLiabilitiesAsMeasuredAtFairValue 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	Description Of Reasons For Designation Or De-designation	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	Description Of Reasons For Fair Value Measurement	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	Description Of Reasons For Fair Value Measurement	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	Description Of Reasons For Fair Value Measurement	Description of reasons for fair value measurement	The description of the reasons	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

			measurement, liabilities	for the fair value measurement of liabilities.	
ifrs-full	DescriptionOfReasonsForProvidingSupportTo		of reasons for providing support to structured entity without having contractual obligation to do so	Structured Entity Without Having 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	DescriptionOfReasonsForProvidingSupportTo		of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	Subsidiary Without Having 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	DescriptionOfReasonsForTransfers	ReasonsForTransfers	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyAssets	Off-Balance Sheet Assets Fair Value Hierarchy 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	DescriptionOfReasonsForTransfers	ReasonsForTransfers	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyEntity'sOwnEquityInstruments	Off-Balance Sheet Fair Value Hierarchy 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	DescriptionOfReasonsForTransfers	ReasonsForTransfers	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyLiabilities	Off-Balance Sheet Fair Value Hierarchy 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	DescriptionOfReasonsForTransfers	ReasonsForTransfers	DescriptionOfReasonsForTransfersOfCumulativeGainLossWithThisEquity	Gain/Loss With This Equity description of the reasons for transfers	IFRS 7 10 c

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			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	DescriptionOfReasonsForTransfersOutOfLevel1	ReasonsForTransfersOutOfLevel1	DescriptionOfReasonsForTransfersOutOfLevel1of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	TheLevel2OfFairValueHierarchyAssets 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

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				hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel1intoLevel2of fair value hierarchy, entity's own equity instruments		Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	The Level 2 of 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]]	This Value Hierarchy Entities Own Equity IFRS 13 93 c
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel1intoLevel2of fair value hierarchy, liabilities		Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	The Level 2 of 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]]	This Value Hierarchy Liabilities IFRS 13 93 c

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ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel2of fair value hierarchy, assets	ReasonsForTransfersOutOfLevel2of fair value hierarchy, assets	DescriptionOfLevel2of fair value hierarchy, assets	TheLevel1of fair value hierarchy 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]]	ThisValueHierarchyAssets	IFRS 13 93 c
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel2of fair value hierarchy, entity's own equity instruments	ReasonsForTransfersOutOfLevel2of fair value hierarchy, entity's own equity instruments	DescriptionOfLevel2of fair value hierarchy, entity's own equity instruments	TheLevel1of 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]]	ThisValueHierarchyEntity's Own Equity Instruments	IFRS 13 93 c
ifrs-full	DescriptionOfReasonsForTransfersOutOfLevel2of fair value hierarchy, liabilities	ReasonsForTransfersOutOfLevel2of fair value hierarchy, liabilities	DescriptionOfLevel2of fair value hierarchy, liabilities	TheLevel1of fair value hierarchy of the reasons for 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 [member]; Level 2 of fair value hierarchy [member]]	ThisValueHierarchyLiabilities	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		DescriptionOfReasonsForTransfersOutOfLevel3ofFairValueHierarchyAssets	TheFairValueHierarchyAssets 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	DescriptionOfReasonsForTransfersOutOfLevel3ofFairValueHierarchyEntity'sOwnEquityInstruments		DescriptionOfReasonsForTransfersOutOfLevel3ofFairValueHierarchyEntity'sOwnEquityInstruments	TheFairValueHierarchyEntity'sOwnEquityInstruments 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		DescriptionOfReasonsForTransfersOutOfLevel3ofFairValueHierarchyLiabilities	TheFairValueHierarchyLiabilities 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	DescriptionOfReasonsWhyApplyingNewAccountingPolicyProvidesReliableAndMoreRelevantInformation		of reasons why applying new accounting policy provides reliable and more relevant information	description of reasons why applying a new accounting policy provides reliable and more relevant information.	IAS 8 29 b
ifrs-full	DescriptionOfReasonsWhyInitialAccountingForBusinessCombinationIsIncomplete		of reasons why initial accounting for business combination is incomplete	description of the reasons why initial accounting for business combination is incomplete. [Refer: Business combinations [member]]	IFRS 3 B67 a i
ifrs-full	DescriptionOfReasonsWhyLiabilityCannotBeMeasuredReliably		of reasons why liability cannot be measured reliably	description of reasons why the fair value of a contingent liability in a business combination cannot be measured reliably. [Refer: Contingent liabilities [member]; Business combinations [member]]	disclosure: IFRS 3 B64 j ii

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ifrs-full	DescriptionOfReasonsWhyPres	DescriptionOfReasonsWhyPres	description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	description of significant judgements and assumptions made in determining that the entity has significant influence over another entity even though it holds less than 20 per cent of the voting rights of another entity.	IFRS 12 9 e
ifrs-full	DescriptionOfReasonsWhyPres	DescriptionOfReasonsWhyPres	description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	description of significant judgements and assumptions made in determining that the entity does not have significant influence over another entity even though it holds more than 20 per cent of the voting rights of another entity.	IFRS 12 9 d
ifrs-full	DescriptionOfReasonsWhySep	DescriptionOfReasonsWhySep	of reasons why separate financial statements are prepared if not required by law	description of the reasons why separate financial statements are prepared if not required by law.	IAS 27 17 a

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				[Refer: Separate [member]]	
ifrs-full	DescriptionOfReasonsWhyTransactionResultedInGain	DescriptionOfReasonsWhyBargainPurchaseTransactionResultedInGain	DescriptionOfReasonsWhyBargainPurchaseTransactionResultedInGain	TheGainInBargainPurchaseTransactionResultedInAGain. [Refer: Gain recognised in bargain purchase transaction]	IFRS 3 B64 n ii
ifrs-full	DescriptionOfReasonsWhyConsolidationExemptionHasBeenUsed	DescriptionOfReasonsWhyConsolidationExemptionHasBeenUsed	DescriptionOfReasonsWhyConsolidationExemptionHasBeenUsed	AllStatementsHaveBeenPreparedInAccordanc... description of the fact that exemption from consolidation has been used. [Refer: Consolidated [member]]	IAS 27 16 a
ifrs-full	DescriptionOfReasonsWhyEntityIsResumingApplicationOfIFRSs	DescriptionOfReasonsWhyEntityIsResumingApplicationOfIFRSs	DescriptionOfReasonsWhyEntityIsResumingApplicationOfIFRSs	ApplicationOfIFRSs 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	DescriptionOfReasonWhyEntityStoppedApplyingIFRSs	The IFRSs 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
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ifrs-full	DescriptionOfReasonWhyEntityWasRequiredToChangeBasisOfDisaggregationOfInsuranceFinanceIncome(Expenses)BetweenProfitOrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeatures	DescriptionOfReasonWhyEntityWasRequiredToChangeBasisOfDisaggregationOfInsuranceFinanceIncome(Expenses)BetweenProfitOrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeatures	The changeBasisOfDisaggregationOfInsuranceFinanceIncome(Expenses)BetweenProfitOrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeatures. [Refer: Description of composition of underlying items for	disclosure: IFRS 17 113 a – Effective 2021-01-01
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				contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	DescriptionOfReasonWhyEntityDoesNotControlAnotherEntityEvenThoughItHoldsMoreThanHalfOfVotingRights	DescriptionOfReasonWhyEntityDoesNotControlAnotherEntityEvenThoughItHoldsMoreThanHalfOfVotingRights	DescriptionOfReasonWhyEntityDoesNotControlAnotherEntityEvenThoughItHoldsMoreThanHalfOfVotingRights	The 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	DescriptionOfReasonWhyFairValueOfGoodsOrServicesReceivedInEquity-SettledShare-BasedPaymentTransactionsWithPartiesOtherThanEmployeesCannotBeEstimatedReliably	DescriptionOfReasonWhyFairValueOfGoodsOrServicesReceivedInEquity-SettledShare-BasedPaymentTransactionsWithPartiesOtherThanEmployeesCannotBeEstimatedReliably	DescriptionOfReasonWhyFairValueOfGoodsOrServicesReceivedInEquity-SettledShare-BasedPaymentTransactionsWithPartiesOtherThanEmployeesCannotBeEstimatedReliably	The 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	DescriptionOfReasonWhyFinancialStatementIsNotEntirelyCompliantWithIAS136b	DescriptionOfReasonWhyFinancialStatementIsNotEntirelyCompliantWithIAS136b	DescriptionOfReasonWhyFinancialStatementIsNotEntirelyCompliantWithIAS136b	The 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	DescriptionOfReasonWhyNon	ReasonWhyNon	Description of reason why non-financial asset is being used in manner different from highest and best use	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.	IFRS 13 93 i
ifrs-full	DescriptionOfReasonWhyPresentation	ReasonWhyPresentation	Description of reason why presentation currency is different from functional currency	The Different From Functional Currency description of the reason why the currency in which the financial statements are presented is different from the currency of	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		DescriptionOfReasonWhyReclassificationOfComparativeAmountsIsImpracticable	ComparativeAmounts description of the reason why the reclassification of comparative amounts is impracticable.	IAS 1 42 a
ifrs-full	DescriptionOfReasonWhyRegulatoryDeferralAccountBalanceIsNoLongerFullyRecoverableOrReversible		DescriptionOfReasonWhyRegulatoryDeferralAccountBalanceIsNoLongerFullyRecoverableOrReversible	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	DescriptionOfReasonWhySufficientInformationIsNotAvailableToAccountForMultiemployerOrStatePlanAsDefinedBenefitPlan		DescriptionOfReasonWhySufficientInformationIsNotAvailableToAccountForMultiemployerOrStatePlanAsDefinedBenefitPlan	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

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	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodFor			[member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodFor		of reason why using different reporting date or period for associate	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	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodFor		of reason why using different reporting date or period for joint venture	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	DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodFor		of reason why using different reporting date or period for subsidiary	description of the reason why the financial statements of a subsidiary, when such financial	IFRS 12 11 b

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				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	Description Of	Redesignated Financial Assets	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	Description Of	Redesignated Financial Liabilities	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	Description Of	Regulatory Framework	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	DescriptionOfRelationshipBetweenInternalAndExternalRatings	DescriptionOfRelationshipBetweenInternalAndExternalRatings	DescriptionOfRelationshipBetweenInternalAndExternalRatings	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	DescriptionOfReportableSegmentToWhichIndividualAssetBelongs	DescriptionOfReportableSegmentToWhichIndividualAssetBelongs	DescriptionOfReportableSegmentToWhichIndividualAssetBelongs	disclosure: IAS 36 130 c ii
ifrs-full	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersPropertyPlantAndEquipment	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersPropertyPlantAndEquipment	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersPropertyPlantAndEquipment	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersPropertyPlantAndEquipment	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]	
ifrs-full	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersRightofuseAssets	RestrictionsOnDistributionOfRevaluationSurplusToShareholdersRightofuseAssets	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersRightofuseAssets	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	RetirementBenefitPlan	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	RetirementBenefitsPromisedToParticipants	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	DescriptionOfRightsOfSetoffAssociatedWithFinancialAssetsSubjectToEnforceableMasterNettingArrangementsOrSimilarAgreement	RightsOfSetoffAssociatedWithFinancialAssetsSubjectToEnforceableMasterNettingArrangementsOrSimilarAgreement	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	Subject To Enforceable Master Netting Arrangements IFRS 7 13E

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				agreements, including the nature of those rights. [Refer: Financial assets]	
ifrs-full	DescriptionOfRightsOfSetoffAssets		DescriptionOfRightsOfSetoffAssociatedWithFinancialLiabilitiesSubjectToEnforceableMasterNettingArrangementOrSimilarAgreement	FinancialLiabilitiesSubjectToEnforceableMasterNettingArrangementsAndSimilarAgreements, including the nature of those rights. [Refer: Financial liabilities]	IFRS 7 13E
ifrs-full	DescriptionOfRiskFreeInterestRate	TermDuration	RateShareOptionsGranted	TermDurationYieldCurrentlyAvailableOnZero-couponGovernmentIssuesOfTheCountryInWhoseCurrencyTheExercisePriceForShareOptionsGrantedIsExpressed, 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	DescriptionOfRisksToWhichPlan	RisksToWhichPlan	DescriptionOfEntity	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	DescriptionOfSensitivityOfFairValue	SensitivityOfFairValue	DescriptionOfMeasurement	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	DescriptionOfSensitivityOfFairValue	SensitivityOfFairValue	DescriptionOfMeasurement	The description of the sensitivity of the sensitivity of	disclosure: IFRS 13 93 h i

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			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	DescriptionOfSensitivityOfFairValueMeasurements		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	DescriptionOfServiceConcessionArrangements		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	DescriptionOfShared	Character	Description of shared characteristic for concentration	Identification 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	DescriptionOfShared	Character	Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	Identification description of the shared characteristic that identifies the concentration of risk that arises from contracts within the scope of IFRS 17.	Disclosure That Arises From Contracts Within Scope of IFRS 17 127 – Effective 2021-01-01
ifrs-full	DescriptionOfSignificant	Actuarial Assumptions	Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	Method And Method 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 To Calculate Actuarial Present Value IAS 26 35 e

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				[member]; Actuarial present value of promised retirement benefits]	
ifrs-full	DescriptionOfSignificantAssumptions	DescriptionOfJudgements	DescriptionOfSignificantAssumptions or judgements entity made in applying amendments for interest rate benchmark reform	The entity made the following description of significant assumptions or judgements the entity made in applying the amendments for interest rate benchmark reform.	Applying Amendments For Interest IFRS 7.24H d
ifrs-full	DescriptionOfSignificantConcentrations	DescriptionOfRisks	DescriptionOfSignificant concentrations of risk related to plan	Related To Plan disclosure: IAS 19 139 b description of the significant concentrations of risk in defined benefit plans. For example, if plan assets are invested primarily in one class of investments, such as property, the plan may expose the entity to a concentration of property market risk. [Refer: Defined benefit plans [member]; Market risk [member]]	
ifrs-full	DescriptionOfSignificantEvents	DescriptionOfTransactions	DescriptionOfSignificant 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	DescriptionOfSignificantIntangibleAssets	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	38 128 b	IAS 38

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				version of IAS 38 issued in 1998 was effective. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsAgentOrPrincipal		DescriptionOfSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsAgentOrPrincipal	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	DescriptionOfSignificantJudgementsMadeWhenCustomerObtainsControlOfPromisedGoodsOrServices		DescriptionOfSignificantJudgementsMadeWhenCustomerObtainsControlOfPromisedGoodsOrServices	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		DescriptionOfSignificantPaymentTermsInContractsWithCustomers	The description of the significant payment terms in contracts with customers.	disclosure: IFRS 15 119 b
ifrs-full	DescriptionOfSignificantRestrictionsOnEntity'sAbilityToAccessOrUseAssetsAndSettleLiabilitiesOfGroup		DescriptionOfSignificantRestrictionsOnEntity'sAbilityToAccessOrUseAssetsAndSettleLiabilitiesOfGroup	The description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's	IFRS 12 13 a

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				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	DescriptionOfSourcesOfHedge	ExpectedToAffectHedgingRelationship	Description of sources of hedge ineffectiveness expected to affect hedging relationship	ExpectedToAffectHedgingRelationship description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]	IFRS 7 23D

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ifrs-full	DescriptionOfSourcesOfHedge	DescriptionOfSourcesOfHedge	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
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ifrs-full	DescriptionOfSourcesOfRevenue	DescriptionOfSourcesOfRevenue	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
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ifrs-full	DescriptionOfTechniqueOtherThanConfidenceLevel	DescriptionOfTechniqueOtherThanConfidenceLevel	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
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Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DescriptionOfTermsAndConditions	DescriptionOfFinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities	adjustment for non-financial risk [member]]	Assets Pledged As Collateral For Liabilities Or Contingent Liabilities IFRS 7 14 b
ifrs-full	DescriptionOfTermsOfContract	DescriptionOfContractualArrangementsThatCouldRequireInvestmentEntityOrItsSubsidiariesToProvideFinancialSupportToUnconsolidatedStructuredEntityControlledByInvestmentEntity	description of the terms of contractual arrangements that could require 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	That Could Require Investment Entity Or Its Subsidiaries IFRS 12 19F

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				[member]; Unconsolidated structured entities [member]]	
ifrs-full	DescriptionOfTermsOfContract	DescriptionOfTermsOfContract	DescriptionOfTermsOfContract	DescriptionOfTermsOfContract	DescriptionOfTermsOfContract
			of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	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]]	IFRS 12 14, example: IFRS 12 B26 a
ifrs-full	DescriptionOfTermsOfSharesReservedForIssue	DescriptionOfTermsOfSharesReservedForIssue	DescriptionOfTermsOfSharesReservedForIssue	DescriptionOfTermsOfSharesReservedForIssue	DescriptionOfTermsOfSharesReservedForIssue
			of terms of shares reserved for issue under options and	description of terms of shares reserved for issue under options and	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	DescriptionOfTimingAndReasons		of timing and reason of reclassification between financial liabilities and equity	The description of the timing of, and the reason for, the reclassification of instruments between financial liabilities and equity. [Refer: Financial liabilities]	Financial liabilities and equity IAS 1 80A
ifrs-full	DescriptionOfToWhomGroup		of to whom group within entity that decides entity's valuation policies and procedures reports, assets	Decides entity's description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.	Valuation Policies And Procedures Reports IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOfToWhomGroup		of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	Decides entity's 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:	Valuation Policies And Procedures Reports IFRS 13 IE65 a ii, example: IFRS 13 93 g

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				Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfToWhomGroup	WhomGroup	DescriptionOfToWhomGroupThatDecidesEntity'sValuationPoliciesAndProceduresReportsLiabilities	DecidesEntity'sValuationPoliciesAndProceduresReportsLiabilities	ValuationPoliciesAndProceduresReportsLiabilities IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOfTransactionsAfterReportingPeriod	TransactionsAfterReportingPeriod	DescriptionOfTransactionsAfterReportingPeriodThatSignificantlyChangeNumberOfOrdinarySharesOutstanding	WithSignificantChangeInNumberOfOrdinarySharesOutstanding	ChangeInNumberOfOrdinarySharesOutstanding IAS 33 70 d

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ifrs-full	DescriptionOfTransactionsAfterReportingPeriod	DescriptionOfTransactionsAfterReportingPeriodThatSignificantlyChangeNumberOfPotentialOrdinarySharesOutstanding	WithSignificantChangeInNumberOfPotentialOrdinarySharesOutstandingAtTheEndOfThePeriodIfThoseTransactionsHadOccurredBeforeTheEndOfTheReportingPeriod. [Refer: Ordinary shares [member]; Potential ordinary share transactions [member]]	disclosure: IAS 33 70 d
ifrs-full	DescriptionOfTransactionsWithRelatedParty	DescriptionOfTransactionsWithRelatedParty	The description of related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfTransitionalProvisions	DescriptionOfTransitionalProvisions	AppliedIFRS description of transitional provisions	disclosure: IAS 8 28 d

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			of initially applied IFRS	related to an initial application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfTransitionalProvisions	DoesOfficiallyAppliedIFRS	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]]	This might have effect on future periods IAS 8 28 e
ifrs-full	DescriptionOfTypeOfHedge		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		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		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	DescriptionOfTypeOfSupportProvidedToSupportStructureOfTheEntityWithContractualObligationTo		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	DescriptionOfTypeOfSupport	TypeOfSupportProvidedToSubsidiary	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	IFRS 12 19E a

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				investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOfTypesOfContracts	DescriptionOfTypesOfContracts	DescriptionOfTypesOfContracts	ChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17117b – Effective 2021-01-01	
ifrs-full	DescriptionOfTypesOfIncomeFromStructuredEntities	DescriptionOfTypesOfIncomeFromStructuredEntities	DescriptionOfTypesOfIncomeFromStructuredEntities	DisclosureOfTypesOfIncomeFromStructuredEntities. [Refer: Income from structured entities]	example: IFRS 12 B26 c, disclosure: IFRS 12 27 b
ifrs-full	DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues	DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues	DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues	DisclosureOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues. [Refer: Products and services [member]; Revenue]	IFRS 8 22 b
ifrs-full	DescriptionOfTypesOfWarranties	DescriptionOfTypesOfWarranties	DescriptionOfTypesOfWarranties	DisclosureOfTypesOfWarranties	disclosure: IFRS 15 119 e

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			and related obligations	warranties and related obligations in contracts with customers.	
ifrs-full	DescriptionOfUncertaintiesOfEntity'sAbilityToContinueAsGoingConcern	[text block]	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.	IAS 1 25
ifrs-full	DescriptionOfUnfulfilledConditionsAndOtherContingenciesAttachedToGovernmentGrantForAgriculturalActivity	[text block]	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]	IAS 41 57 b
ifrs-full	DescriptionOfUsefulLifeBiologicalAssetsAtCost	[text block]	of useful life, biological assets, at cost	Description of useful life used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e
ifrs-full	DescriptionOfUsefulLifeIntangibleAssetsOtherThanGoodwill	[text block]	of useful life, intangible assets other than goodwill	Description of useful life used for intangible assets other than goodwill. [Refer:	disclosure: IAS 38 118 a

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				Intangible assets other than goodwill]	
ifrs-full	DescriptionOfUsefulLifeInvestmentPropertyCostModel		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		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	DescriptionOfValuationProcesses		Description of valuation processes used in fair value measurement, assets	The 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	DescriptionOfValuationProcesses		Description of valuation processes used in fair value measurement, entity's	The measurement of equity instruments	disclosure: IFRS 13 93 g

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			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	DescriptionOfValuationProcesses		Description of valuation processes used in fair value measurement, liabilities	The 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	DescriptionOfValuationTechniques		Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	The inputs used for determining non-controlling interest in an acquiree measured at fair value	IFRS 3 B64 o ii

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				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	DescriptionOfValuationTechniques	DescriptionOfKeyModelInputsUsedToMeasureContingentConsideration	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	DescriptionOfValuationTechniques	DescriptionOfFairValueMeasurementOfAssets	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

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				techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfValuationTechniquesUsedInFairValueMeasurementOfEntity'sOwnEquityInstruments		DescriptionOfValuationTechniquesUsedInFairValueMeasurementOfEntity'sOwnEquityInstruments	ValueMeasurementOfEntity'sOwnEquityInstruments 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	DescriptionOfValuationTechniquesUsedInFairValueMeasurementOfEntity'sLiabilities		DescriptionOfValuationTechniquesUsedInFairValueMeasurementOfEntity'sLiabilities	ValueMeasurementOfEntity'sLiabilities 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	DescriptionOfValuationTechniques	DescriptionOfMeasurement	DescriptionOfMeasurement of valuation techniques used to measure fair value less costs of disposal	TheFairValueLessCostsofDisposal 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]]	IAS 36 134 e, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOfVestingRequirements	DescriptionOfShareBasedPaymentArrangements	Description of vesting requirements for share-based payment arrangement	ThePaymentArrangement disclosure: 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	IFRS 2 45 a

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				information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOfVoluntaryChangeInAccountingPolicy	Whether	Disclosure of voluntary change in accounting policy [text block]	The disclosure of a voluntary change in accounting policy.	disclosure: IAS 8 29
ifrs-full	DescriptionOfWhenEntityTypicallySatisfiesPerformanceObligations	Whether	Description of when entity typically satisfies performance obligations	Description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations [member]]	disclosure: IFRS 15 119 a
ifrs-full	DescriptionOfWhetherEntityIsRequiredToAbsorbLossesOfStructuredEntitiesBeforeOtherParties	Whether	Description of whether entity is required to absorb losses of structured entities before other parties	Description of whether the entity is required to absorb losses of structured entities before other parties.	disclosure: IFRS 12 B26 d
ifrs-full	DescriptionOfWhetherEntityMakesAdjustmentForTimeValueOfMoneyAndEffectOfFinancialRiskWhenUsingPremiumAllocationApproach	Whether	Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	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

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				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	DescriptionOfWhetherInvestmentIsMeasuredUsingEquityMethodOrAtFairValue	WhetherInvestmentIsMeasuredUsingEquityMethodOrAtFairValue	DescriptionOfWhetherInvestmentInAssociateIsMeasuredUsingEquityMethodOrAtFairValue	TheMeasuredUsingEquityMethodOrAtFairValue 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	DescriptionOfWhetherInvestmentIsMeasuredUsingEquityMethodOrAtFairValue	WhetherInvestmentIsMeasuredUsingEquityMethodOrAtFairValue	DescriptionOfWhetherInvestmentInJointVentureIsMeasuredUsingEquityMethodOrAtFairValue	TheMeasuredUsingEquityMethodOrAtFairValue 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	DescriptionOfWhetherThereAreTaxConsequencesThatAreNotPracticallyDeterminable	WhetherThereAreTaxConsequencesThatAreNotPracticallyDeterminable	DescriptionOfWhetherThereAreTaxConsequencesThatAreNotPracticallyDeterminable	TheConsequencesThatAreNotPracticallyDeterminable description of whether there	IAS 12 82A

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			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	DescriptionOf	WhetherThirdparty	DeCreditEnhancement of whether third-party credit enhancement is reflected in fair value measurement	ElementIsReflectedInFairValueMeasurement 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	Description Whether a Change In Accounting Policy Is Made In Accordance With Transitional Provisions Or	Whether a Change In Accounting Policy Is Made In Accordance With Transitional Provisions Or	Accounting Policy Whether a change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	Whether 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	Designated Financial Liabilities	Designated Financial Liabilities	Designated financial liabilities at fair value through profit or loss [abstract]	Designated financial liabilities at fair value through profit or loss [abstract]	Abstract
ifrs-full	Designated Loans Or Receivables	Designated Loans Or Receivables	Designated loans or receivables at fair value through profit or loss [abstract]	Designated loans or receivables at fair value through profit or loss [abstract]	Abstract
ifrs-full	Destruction Of Major Production Plant	Destruction Of Major Production Plant	Destruction of major production plant [member]	This member stands for destruction of a major production plant. [member]	example: IAS 10 22 d
ifrs-full	Determination Of Fair Value Of Goods Or Services Received Or Fair Value Of Equity Instruments Granted	Determination Of Fair Value Of Goods Or Services Received Or Fair Value Of Equity Instruments Granted	Determination of fair value of goods or services received or fair value of equity instruments granted	Received or fair value explanation that enables users of financial	IFRS 2 46

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			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	Difference Between Carrying Amount and Credit	Yield Carrying Amount	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	Dividends Payable And Disclosure 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]]	Amount Of Noncash Assets Disclosed IFRIC 17 15
ifrs-full	Difference Between Carrying Amount and Contractually Required To Pay	Yield Carrying Amount	Difference between carrying amount of financial liability and amount contractually required to pay at maturity to	Liability And Disclosure by which the carrying amount of a financial liability is more (less) than the amount that the entity would be contractually	Contractually Required To Pay IFRS 7 10 b, disclosure: IFRS 7 10A b

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			holder of obligation	required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]	
ifrs-full	DilutedEarningsLoss	PerShare 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	DilutedEarningsLoss	PerShare 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

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				Diluted earnings (loss) per share]	
ifrs-full	DilutedEarningsLoss	PerShare duration	FromContinuing operations earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	OperationsIncludingNetMovementInRegulatoryDeferral 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]]	IFRS 14 26
ifrs-full	DilutedEarningsLoss	PerShare duration	FromDiscontinued operations earnings (loss) per share from discontinued operations	Operations earnings (loss) per share from discontinued operations. [Refer: Diluted earnings (loss) per share; Discontinued	disclosure: IAS 33 68

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ifrs-full	Diluted Earnings (loss) per share	Loss per share duration	Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	operations [member]] 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]]	Including Net Movement In Regulatory D	IFRS 14 26
ifrs-full	Diluted Earnings (loss) per share	Loss per share 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	Including Net Movement In Regulatory D	IFRS 14 26

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				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	DilutiveEffectOfConvertibleInstruments		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.	Share practice: IAS 33 70 b
ifrs-full	DilutiveEffectOfShareOptions		Number of ordinary shares 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	DirectFinanceLeasesAcquiredInBusinessCombinations		Business combinations 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

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				combinations [member]]	
ifrs-full	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	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	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	Abstract	
ifrs-full	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	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	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	DirectOperatingExpenseFromInvestmentProperty	The amount of direct operating expenses (including repairs and maintenance) arising from investment property that did not	IAS 40 75 f iii

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				generate rental income during the period recognised in profit or loss. [Refer: Investment property]	
ifrs-full	Directors Remuneration Expense	Directors Remuneration 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	Disaggregation of Insurance Contracts	Disaggregation of Insurance Contracts	Disaggregation of insurance contracts [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	Disaggregation of Insurance Contracts	Disaggregation of Insurance Contracts	Disaggregation of insurance contracts [member]	This member stands for all insurance contracts when disaggregated into insurance contracts issued and reinsurance contracts held. It also represents the standard value for the	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective

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				“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	DisclosureOfAccountingJudgements	DisclosureOfAccountingJudgements	DisclosureOfAccountingJudgements	accounting judgements and estimates [text block]	The Explanatory common practice: IAS 1 10 e 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

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				within the next year. [Refer: Carrying amount [member]]	
ifrs-full	DisclosureOfAccruedExpenses	DisclosureOfAccruedExpenses	DisclosureOfOtherLiabilities	The Explanatory disclosure of accrued expenses and other liabilities. [Refer: Accruals; Other liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables		
ifrs-full	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables	The disclosure of receivables acquired in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h
ifrs-full	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables	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	DisclosureOfAcquiredReceivables	DisclosureOfAcquiredReceivables	Schedule disclosing information	disclosure: IFRS 3 B64 h

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			receivables [table]	related to receivables acquired in business combinations.	
ifrs-full	DisclosureOfActualClaimsComparedWithPreviousEstimatesAbstract		actual claims compared with previous estimates [abstract]		
ifrs-full	DisclosureOfActualClaimsComparedWithPreviousEstimatesExplanatory		actual claims compared with previous estimates [text block]	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	Explanatory: IFRS 17 130 – Effective 2021-01-01, disclosure: IFRS 4 39 c iii – Expiry date 2021-01-01

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				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	DisclosureOfActualClaimsComparedWithPreviousEstimates	DisclosureOfActualClaimsComparedWithPreviousEstimates	DisclosureOfActualClaimsComparedWithPreviousEstimates [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	DisclosureOfActualClaimsComparedWithPreviousEstimates	DisclosureOfActualClaimsComparedWithPreviousEstimates	DisclosureOfActualClaimsComparedWithPreviousEstimates [table]	Table disclosure: disclosing information related to actual claims compared with previous estimates.	Table disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	DisclosureOfAdditionalInformationAboutDefinedBenefitPlans	DisclosureOfAdditionalInformationAboutDefinedBenefitPlans	DisclosureOfAdditionalInformationAboutDefinedBenefitPlans [text block]	Additional disclosure of additional information about defined benefit plans necessary to meet the objectives	Explanatory IAS 19 137

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				of IAS 19. [Refer: Defined benefit plans [member]]	
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation
ifrs-full	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation	DisclosureOfAdditionalInformation

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			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	DisclosureOfAdjustmentsMade	AdjustmentsMade	WhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	WhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	DisaggregationOfInsuranceFinanceIncome
			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	DisclosureOfAdjustmentsMade	AdjustmentsMade	WhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	WhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	DisaggregationOfInsuranceFinanceIncome
			adjustments made when entity changed basis of disaggregation of insurance finance income	disclosure of the adjustments made when an entity changed the basis of disaggregation of insurance	IFRS 17 113 b – Effective 2021-01-01

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			(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	DisclosureOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome		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]	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	DisclosureOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome		adjustments made when entity changed	disclosing information related to the adjustments	IFRS 17 113 b – Effective 2021-01-01

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			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	text block	Disclosure of allowance for credit losses [text block]	The 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	text block	Disclosure of amounts arising from insurance contracts [text block]	The 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	DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServices		Disclosure of amounts incurred by entity for provision of key		

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			management personnel services provided by separate management entities [abstract]		
ifrs-full	DisclosureOfAmountsIncurred	ByEntityForProvisionOfKeyManagementPersonnelServicesProvided	of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	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]]	IAS 24 18A
ifrs-full	DisclosureOfAmountsIncurred	ByEntityForProvisionOfKeyManagementPersonnelServicesProvided	of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAmountsIncurred	ByEntityForProvisionOfKeyManagementPersonnelServicesProvided	of amounts	disclosing	IAS 24 18A

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			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	AmountsOfPotentialIncomeTaxConsequencesPracticablyDeterminable	Description 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 Explanatory

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				earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]	
ifrs-full	DisclosureOfAmountsToBeRecover		DisclosedOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilities	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	DisclosureOfAmountsToBeRecover		DisclosedOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilities	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.	IAS 1 61
ifrs-full	DisclosureOfAmountsToBeRecover		DisclosedOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilities	amounts to be recovered or settled after 12 months for classes of assets and liabilities	represent concepts included in a table. These concepts are used to disclose

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			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	DisclosureOfAmountsToBeRecovered		DisclosureOfSettledAmountsToBeRecoveredOrSettledAfter12MonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettledBothNoMoreAndMoreThan12MonthsAfterReportingDate [table]	AmountsToBeDisclosingInformationRelatedToAmountsToBeRecoveredOrSettledAfter12MonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettledBothNoMore,AndMoreThan,12MonthsAfterReportingDate.	DisclosureOfClassesOfAssetsAndLiabilities IAS 1 61
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenue		DisclosureOfAnalysisOfInsuranceRevenue [abstract]	Abstract	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenue		DisclosureOfAnalysisOfInsuranceRevenue [text block]	Textual disclosure of the analysis of insurance revenue. [Refer: Insurance revenue]	disclosure: IFRS 17 106 – Effective 2021-01-01
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenue		DisclosureOfAnalysisOfInsuranceRevenue [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable	

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				information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenue	DisclosureOfAnalysisOfInsuranceRevenue	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	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	Disclosure of analysis of other comprehensive income by item [abstract]	Income By Item	Abstract
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	Disclosure of analysis of other comprehensive income by item [text block]	Income By Item	Explanatory: IAS 1 106A
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	Disclosure of analysis of other comprehensive income by item [line items]	Income By Item	Line Items
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItem	Disclosure of analysis of other comprehensive income by item [line items]	Schedule disclosing information related to	disclosure: IAS 1 106A

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			income by item [table]	the analysis of other comprehensive income by item.	
ifrs-full	DisclosureOfAn	AnalysisOfPresent	ValueOfDefinedBenefitObligationThatDistinguishesNature,CharacteristicsAndRisks [text block]	BenefitObligationThatDistinguishesNatureCharacteristicsAndRisksOfTheObligation. 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]	19 137

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ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsAbstract		DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperations [abstract]		
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsTextBlock		DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperations [text block]	DisclosureOfSingleAmountOfDiscontinuedOperationsTextBlock	IFRS 5 33 b
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsLineItems		DisclosureOfSingleAmountOfDiscontinuedOperations [line items]	DisclosureOfSingleAmountOfDiscontinuedOperationsTextBlock	
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsTable		DisclosureOfSingleAmountOfDiscontinuedOperations [table]	DisclosureOfSingleAmountOfDiscontinuedOperationsTextBlock	IFRS 5 33 b
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentAbstract		DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustment [abstract]		

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			material adjustment [abstract]		
ifrs-full	DisclosureOfAssetsAndLiabilities	TextBlock	Disclosure of significant risk of material adjustment [text block]	The risk of material disclosure of assets and liabilities for which there exists a significant risk of material adjustment within the next year.	Adjustment Explanatory IAS 1 125
ifrs-full	DisclosureOfAssetsAndLiabilities		Disclosure of significant risk of material adjustment [line items]	The risk of material 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.	Adjustment LineItems
ifrs-full	DisclosureOfAssetsAndLiabilities		Disclosure of significant risk of material adjustment [table]	The risk of material disclosing information related to assets and liabilities with a significant risk of material adjustment.	Adjustment Table IAS 1 125
ifrs-full	DisclosureOfAssetsRecognised		Disclosure of assets recognised from costs to obtain or fulfil contracts with	Costs To Obtain Or Fulfil Contracts With Customers	Abstract

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			customers [abstract]		
ifrs-full	DisclosureOfAssetsRecognised	AssetsRecognised	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers [text block]	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers disclosure of assets recognised from the costs to obtain or fulfil contracts with customers.	ContractsWithCustomersExplanatory IFRS 15 128 a
ifrs-full	DisclosureOfAssetsRecognised	AssetsRecognised	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers [line items]	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers 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.	ContractsWithCustomersLineItems
ifrs-full	DisclosureOfAssetsRecognised	AssetsRecognised	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers [table]	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.	ContractsWithCustomersTable IFRS 15 128 a
ifrs-full	DisclosureOfAuditorsRemuneration	AuditorsRemuneration	DisclosureOfAuditorsRemuneration [text block]	DisclosureOfAuditorsRemuneration The disclosure of compensation to the entity's auditors.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAuthorisationOfFinancialStatements	AuthorisationOfFinancialStatements	DisclosureOfAuthorisationOfFinancialStatements [text block]	DisclosureOfAuthorisationOfFinancialStatements disclosure of the authorisation of financial	common practice: IAS 1 10 e

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				statements for issue.	
ifrs-full	DisclosureOfAvailableForSaleAssets	text block	Disc Explanatory of available-for-sale financial assets [text block]	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	Disc Explanatory of basis of consolidation [text block]	The disclosure of the basis used for consolidation.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBasisOfPreparation	text block	Disc Explanatory of basis of preparation of financial statements [text block]	The disclosure of the basis used for the preparation of the financial statements.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBiologicalAssets	text block	Disc Explanatory of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	Charts For Agricultural Assets 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	Disc Explanatory of borrowing costs [text block]	The entire disclosure for borrowing costs.	disclosure: IAS 23 Disclosure
ifrs-full	DisclosureOfBorrowings	text block	Disc Explanatory of borrowings [text block]	The disclosure of borrowings. [Refer: Borrowings]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBreakdownOfAssets	text block	Disc Explanatory of breakdown of assets and	The aggregated disclosure of the	disclosure: IFRS 11 C5

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			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	DisclosureOfBusinessCombinations		Disclosure of detailed information about business combination [abstract]		
ifrs-full	DisclosureOfBusinessCombinations		Disclosure of business combinations [text block]	The entire disclosure for business combinations.	disclosure: IFRS 3 Disclosures
ifrs-full	DisclosureOfBusinessCombinations		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	DisclosureOfBusinessCombinations		Disclosure of detailed information about business combination [table]	Schedule disclosing information related to details of business combinations.	disclosure: IFRS 3 B64

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ifrs-full	DisclosureOfCashAndBankBalancesAtCentralBanks	DisclosureOfCashAndBankBalancesAtCentralBanks	Discloses central banks disclosure of cash and bank balances at central banks [text block]	Bank Explanatory disclosure of cash and bank balances at central banks.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCashAndCashEquivalents	DisclosureOfCashAndCashEquivalents	Discloses 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	DisclosureOfCashFlowStatement	Discloses the entire 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	DisclosureOfChangesInAccountingEstimates	Discloses abstract of changes in accounting estimates [abstract]	Abstract	
ifrs-full	DisclosureOfChangesInAccountingEstimates	DisclosureOfChangesInAccountingEstimates	Discloses explanatory of changes in accounting estimates [text block]	Explanatory disclosure of changes in accounting estimates.	disclosure: IAS 8 39
ifrs-full	DisclosureOfChangesInAccountingEstimates	DisclosureOfChangesInAccountingEstimates	Discloses line items 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	DisclosureOfChangesInAccountingEstimates	Discloses table of changes in accounting estimates [table]	Schedule disclosing information related to the changes in	disclosure: IAS 8 39

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				accounting estimates.	
ifrs-full	DisclosureOfChangesInAccountingPolicies	TextBlock	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	The entity discloses for changes in accounting policies, accounting estimates and errors.	IAS 8 Accounting policies Explanatory
ifrs-full	DisclosureOfChangesInAccountingPolicies	TextBlock	Disclosure of changes in accounting policies [text block]	The entity discloses for changes made to accounting policies by the entity.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfClaimsAndBenefitsPaid	TextBlock	Disclosure of claims and benefits paid [text block]	The entity discloses for claims and benefits paid to policyholders.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfClassesOfShareCapital	TextBlock	Disclosure of classes of share capital [abstract]		
ifrs-full	DisclosureOfClassesOfShareCapital	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	DisclosureOfClassesOfShareCapital	TextBlock	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	

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				axes of the table.	
ifrs-full	DisclosureOfClassesOfShareCapital	DisclosureOfClassesOfShareCapital	Disclosure of classes of share capital [table]	Schedule disclosing information related to classes of share capital.	disclosure: IAS 1 79 a
ifrs-full	DisclosureOfCollateral	DisclosureOfCollateral	Disclosure of collateral [text block]	The disclosure of assets and liabilities used as collateral.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfContingentLiabilitiesAndCommitments	DisclosureOfContingentLiabilitiesAndCommitments	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	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	Disclosure of commitments [text block]	The disclosure of commitments.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAP	DisclosureOfComparativeInformationPreparedUnderPreviousGAAP	Disclosure of comparative information prepared under previous GAAP [abstract]	Under Previous GAAP	GAAP Abstract
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAP	DisclosureOfComparativeInformationPreparedUnderPreviousGAAP	Disclosure of comparative information prepared under previous GAAP [text block]	Under Previous GAAP disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.	GAAP Explanatory IFRS 1 24
ifrs-full	DisclosureOfComparativeInformation	DisclosureOfComparativeInformation	Disclosure of comparative	Under Previous GAAP represent	GAAP Line Items

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			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	DisclosureOfComparativeInformation	DisclosureOfComparativeInformation	Disclosure of comparative information prepared under previous GAAP [table]	Under the disclosure of comparative information prepared under previous GAAP.	IASB Table IFRS 1 24
ifrs-full	DisclosureOfCompositionOfGroup	DisclosureOfCompositionOfGroup	Disclosur 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	DisclosureOfCompoundFinancialInstrumentsWithMultipleEmbeddedDerivatives	DisclosureOfCompoundFinancialInstrumentsWithMultipleEmbeddedDerivatives	Disclosur 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

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				values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	DisclosureOfConsolidatedAndSeparateFinancialStatements	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	disclosure: IAS 27 Disclosure, disclosure: IFRS 12 Objective
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities		
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	The disclosure of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities		
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities		
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities		disclosure: IFRS 3 B64 j

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				combinations [member]]	
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	BusinessCombinationsLineItems of contingent liabilities in business combination [line items]	BusinessCombinationsLineItems 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	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	BusinessCombinationsTable of contingent liabilities in business combination [table]	ScheduleTable disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B67 c disclosing information related to contingent liabilities in business combinations.
ifrs-full	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	LineItems 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	DisclosureOfContingentLiabilities	DisclosureOfContingentLiabilities	Table of contingent liabilities [table]	Schedule disclosure: IAS 37 86 disclosing information related to contingent liabilities.

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ifrs-full	DisclosureOfContinuingInvolvement		Disclosure of continuing involvement in derecognised financial assets [abstract]	Financial Assets	Abstract
ifrs-full	DisclosureOfContinuingInvolvement	TextBlock	Disclosure of continuing involvement in derecognised financial assets [text block]	Financial Assets	Explanatory IFRS 7 42E, disclosure: IFRS 7 42G
ifrs-full	DisclosureOfContinuingInvolvement		Disclosure of continuing involvement in derecognised financial assets [line items]	Financial Assets	LineItems
ifrs-full	DisclosureOfContinuingInvolvement	Table	Disclosure of continuing involvement in derecognised financial assets [table]	Financial Assets	Table IFRS 7 42E, disclosure: IFRS 7 42G
ifrs-full	DisclosureOfCostOfSales	TextBlock	Disclosure of cost of sales [text block]		common practice: IAS 1 10 e

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ifrs-full	DisclosureOfCreditRiskExplanatory	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	Disclosure of credit risk exposure [abstract]		
ifrs-full	DisclosureOfCreditRiskExposureExplanatory	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	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	Disclosure of credit risk exposure [table]	Schedule disclosing information related to the credit risk exposure.	disclosure: IFRS 7 35M
ifrs-full	DisclosureOfCreditRiskOfInsuranceContracts	Disclosure of credit risk of insurance contracts	Explanatory disclosure of information	disclosure: IFRS 4 39 d

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			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	DisclosureOfDebtSecurities	DisclosureOfDebtSecurities	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	DisclosureOfDeferredAcquisitionCosts	DisclosureOfDeferredAcquisitionCosts	Disclosure of deferred acquisition costs arising from insurance contracts [text block]	From Insurance Contracts disclosure of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	Explanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfDeferredIncome	DisclosureOfDeferredIncome	Disclosure of deferred income [text block]	The disclosure of deferred income. [Refer: Deferred income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDeferredTaxes	DisclosureOfDeferredTaxes	Disclosure of deferred taxes [text block]	The disclosure of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]	common practice: IAS 1 10 e

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ifrs-full	DisclosureOfDefinedBenefitPlans	Abstract	of defined benefit plans [abstract]		
ifrs-full	DisclosureOfDefinedBenefitPlans	Disclosatory	of defined benefit plans [text block]	The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 138
ifrs-full	DisclosureOfDefinedBenefitPlans	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	of defined benefit plans [table]	Schedule disclosing information related to defined benefit plans.	disclosure: IAS 19 138
ifrs-full	DisclosureOfDepositsFromBanks	Explanation	of deposits from banks [text block]	The disclosure of deposits from banks. [Refer: Deposits from banks]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDepositsFromCustomers	Explanation	of deposits from customers [text block]	The disclosure of deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 10 e

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ifrs-full	DisclosureOfDepreciationAndAmortisationExpense	DisclosureOfDepreciationAndAmortisationExpense	DisclosureOfDepreciationAndAmortisationExpense	Explanatory disclosure of depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDerivativeFinancialInstruments	DisclosureOfDerivativeFinancialInstruments	DisclosureOfDerivativeFinancialInstruments	Explanatory disclosure of derivative financial instruments. [Refer: Derivatives [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssets	DisclosureOfDetailedInformationAboutBiologicalAssets	DisclosureOfDetailedInformationAboutBiologicalAssets	Biological Assets Abstract	
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssets	DisclosureOfDetailedInformationAboutBiologicalAssets	DisclosureOfDetailedInformationAboutBiologicalAssets	Biological Assets Explanatory	example: IAS 41 43
ifrs-full	DisclosureOfDetailedInformationAboutBiologicalAssets	DisclosureOfDetailedInformationAboutBiologicalAssets	DisclosureOfDetailedInformationAboutBiologicalAssets	Biological Assets Line Items	

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				axes of the table.	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Biological Assets Table disclosing information related to details of biological assets.	example: IAS 41 43
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Borrowings Abstract	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Borrowings Explanatory disclosure of detailed information about borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Borrowings 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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Borrowings Schedule disclosing information related to details of borrowings.	common practice: IFRS 7 7
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Business Combinations Explanatory disclosure of detailed information	Explanatory IFRS 3 Disclosures application of

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			business combination [text block]	about business combinations. [Refer: Business combinations [member]]	paragraphs 59 and 61
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]	ConcentrationsOfRisk	ThatArisesFromContractsWithinScope
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	ConcentrationsOfRisk	ThatArisesFromContractsWithinScope IFRS 17 127 – Effective 2021-01-01
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	ConcentrationsOfRisk	ThatArisesFromContractsWithinScope
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	ConcentrationsOfRisk	ThatArisesFromContractsWithinScope IFRS 17 127 – Effective 2021-01-01

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			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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]	Financial Assets Described In Paragraph 39E(a) of IFRS 4 Abstract	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	The Assets Described In Paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	Paragraph 39E(a) of IFRS 4 Explains – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]	Financial Assets Described In Paragraph 39E(a) of IFRS 4 For Associates	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed	The Assets Described In Paragraph 39E(a) of IFRS 4 For Associates	Paragraph 39E(a) of IFRS 4 For Associates –

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			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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about		

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			financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]		
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	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]	In Paragraph 39Ea Of IFRS 4 For Joint Ventures IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]	The assets described in paragraph 39E(a) of IFRS 4 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.	In Paragraph 39Ea Of IFRS 4 For Joint Ventures IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about financial	The assets described in paragraph 39E(a) of IFRS 4 disclosing information related to the financial	In Paragraph 39Ea Of IFRS 4 For Joint Ventures IFRS 4 39J – Expiry date 2021-01-01

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			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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [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.	InParagraph39EaOfIFRS4LineIt
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4.	InParagraph39EaOfIFRS4Table
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about financial instruments [text block]	disclosure of detailed information about financial instruments. [Refer: Financial instruments, class [member]]	Explanatory: IFRS 7 31, disclosure: IFRS 7 7, disclosure: IFRS 7 35K
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	of detailed information about	ItemsAbstract	

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			hedged items [abstract]		
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about hedged items [text block]	Hedged Items Explanatory disclosure of detailed information about hedged items. [Refer: Hedged items [member]]	disclosure: IFRS 7 24B
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about hedged 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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about hedged items [table]	Summary table disclosing information related to details of hedged items.	disclosure: IFRS 7 24B
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about hedges [text block]	Explanatory disclosure of detailed information about hedges.	disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about hedging instruments [abstract]	Hedging Instruments Abstract	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Disclosure of detailed information about hedging instruments [text block]	Hedging Instruments Explanatory disclosure of detailed information about hedging instruments.	disclosure: IFRS 7 24A

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				[Refer: Hedging instruments [member]]	
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Hedging Instruments 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	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Hedging Instruments Tables disclosing information related to details of hedging instruments.	Disclosure: IFRS 7 24A
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Intangible Assets Explanatory disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]	Disclosure: IAS 38 118
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	Investment Property Explanatory disclosure of detailed information about investment property. [Refer: Investment property]	Disclosure: IAS 40 32A

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ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformationAboutPropertyPlantAndEquipment	PlantAndEquipment	disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]	disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]	Explanatory IAS 16 73
ifrs-full	DisclosureOfDetailedInformation	DisclosureOfDetailedInformation	DisclosureOfDetailedInformationAboutServiceConcessionArrangements	ServiceConcessionArrangements	disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]	disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]	Explanatory SIC 29 6
ifrs-full	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomers	ContractsWithCustomers	disclosure of the disaggregation of revenue from contracts with customers.	disclosure of the disaggregation of revenue from contracts with customers.	Abstract
ifrs-full	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomers	ContractsWithCustomers	disclosure of the disaggregation of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	disclosure of the disaggregation of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	Explanatory IFRS 15 114
ifrs-full	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenueFromContractsWithCustomers	ContractsWithCustomers	represent concepts included in a table. These concepts are used	represent concepts included in a table. These concepts are used	LineItems

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				to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenue	DisclosureOfDisaggregationOfRevenue	Contracts With Customers	disclosure: Table IFRS 15 114
ifrs-full	DisclosureOfDiscontinuedOperations	DisclosureOfDiscontinuedOperations	DisclosureOfDiscontinuedOperations	Explanation of discontinued operations	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDividends	DisclosureOfDividends	DisclosureOfDividends	Explanation of dividends	common practice: IAS 1 10 e
ifrs-full	DisclosureOfEarningsPerShare	DisclosureOfEarningsPerShare	DisclosureOfEarningsPerShare	Explanation of earnings per share	disclosure: IAS 33 Disclosure
ifrs-full	DisclosureOfEffectOfChangeOfInvestmentEntityStatus	DisclosureOfEffectOfChangeOfInvestmentEntityStatus	DisclosureOfEffectOfChangeOfInvestmentEntityStatus	Financial Statements	Explanatory 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	DisclosureOfEffectOfChanges	DisclosureOfEffectOfChanges	Disclosure of effect of changes in foreign exchange rates [text block]	The Rate of disclosure for the effect of changes in foreign exchange rates.	Disclosure: IAS 21 Disclosure
ifrs-full	DisclosureOfEffectOfInsurance	DisclosureOfEffectOfInsurance	Disclosure of effect of insurance contracts initially recognised [abstract]	Initially Recognised	Abstract
ifrs-full	DisclosureOfEffectOfInsurance	DisclosureOfEffectOfInsurance	Disclosure of effect of insurance contracts initially recognised [text block]	Initially Recognised	Explanatory: IFRS 17 107 – Effective 2021-01-01
ifrs-full	DisclosureOfEffectOfInsurance	DisclosureOfEffectOfInsurance	Disclosure of effect of insurance contracts initially recognised [line items]	Initially Recognised	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	DisclosureOfEffectOfInsuranceContractsInitiallyRecognised	Table	Disclosure of effect of insurance contracts initially recognised [table]	Schedule disclosing information related to the effect of insurance contracts initially recognised in the period.	Table disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLoss	Abstract	Disclosure of effect of overlay approach reclassification on profit or loss [abstract]		
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLoss	Explanatory	Disclosure of effect of overlay approach reclassification on profit or loss [text block]	Disclosure of the effect of the overlay approach reclassification on profit or loss.	IFRS 4 39L – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociates	Abstract	Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]		
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociates	Explanatory	Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	Disclosure of 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	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociates	LineItems	Disclosure of effect of overlay approach reclassification	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		Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	Information on Profit or Loss for Associates 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 of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]		
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesExplanatoryTextBlock		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		Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	Information on Profit or Loss for Joint Ventures represent concepts included in a table. These concepts are used to disclose reportable information	

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				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]	Information on Profit Or Loss 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 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]	Information on Profit Or Loss 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]	Information on Profit Or Loss Table 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 4 39L – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectsOfChangesInParentOwnershipShareInterestInSubsidiariesThatDoNotResultInLossOr		Disclosure of effects of changes in parent's ownership interest in	Information on Profit Or Loss Table 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 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	text block	Disclosure of employee benefits [text block]	The entire disclosure for employee benefits.	disclosure: IAS 19 Scope
ifrs-full	DisclosureOfEntityReportableSegments	text block	Disclosure of entity's operating segments [text block]	The entire disclosure for operating segments.	disclosure: IFRS 8 Disclosure
ifrs-full	DisclosureOfEventsAfterReportingPeriod	text block	Disclosure of events after reporting period [text block]	The entire disclosure for events after the reporting period.	disclosure: IAS 10 Disclosure
ifrs-full	DisclosureOfEvidenceSupportingRecognitionOfDeferredTaxAssets	text block	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	Explanation of expenses by nature [text block]	The disclosure of expenses by nature. [Refer: Expenses, by nature]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfExpenses	Explanation of expenses [text block]	The disclosure of expenses.	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfExplorationAndEvaluationAssets	Explanation of exploration and evaluation assets [text block]	Explanatory disclosure for exploration and evaluation assets.	disclosure: IFRS 6 Disclosure	
ifrs-full	DisclosureOfRiskExposure	Disclosure of extent of risk exposure	The disclosure of extent of risk exposure	Relationships Directly Affected By 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	DisclosureOfExternalCreditExp		Discloses Abstract of external credit grades [abstract]		
ifrs-full	DisclosureOfExternalCreditExp		Discloses Explanation 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	DisclosureOfExternalCreditExp		Discloses Line Items 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	DisclosureOfExternalCreditExp		Discloses Table 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

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ifrs-full	DisclosureOfFairValueMeasurement	TextAndExplanatoryText	WhyDisclosureOfFactAndExplanationOfWhyDisclosureOfInformationOnRevenuesAndProfitOrLossIsImpracticable	InformationOfTheFactAndTheReasonWhyTheDisclosureOfInformationOnRevenuesAndProfit(Loss)OfTheAcquireeSinceTheAcquisitionDateAndTheCombinedEntityAsThoughTheAcquisitionDateForAllBusinessCombinationsThatOccurredHadBeenAsOfTheBeginningOfTheReportingPeriodIsImpracticable. [Refer: Business combinations [member]; Revenue]	BusinessCombinationsIsIn IFRS 3 B64 q
ifrs-full	DisclosureOfFairValueMeasurement	TextAndExplanatoryText	DisclosureOfFairValueMeasurement [text block]	The entire disclosure for fair value measurement.	disclosure: IFRS 13 Disclosure
ifrs-full	DisclosureOfFairValueMeasurement	TextAndExplanatoryText	DisclosureOfFairValueMeasurementOfAssets [abstract]	Abstract	
ifrs-full	DisclosureOfFairValueMeasurement	TextAndExplanatoryText	DisclosureOfFairValueMeasurementOfAssets [text block]	Explanatory disclosure of the fair value measurement of assets.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurement	TextAndExplanatoryText	DisclosureOfFairValueMeasurementOfAssets	Intention to 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	DisclosureOfFairValueMeasurementOfAssets	Table	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	DisclosureOfFairValueMeasurementOfEquity	Abstract	Disclosure of fair value measurement of equity [abstract]	Abstract	
ifrs-full	DisclosureOfFairValueMeasurementOfEquity	TextBlock	Disclosure of fair value measurement of equity [text block]	Explanatory disclosure of the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurementOfEquity	Table	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	DisclosureOfFairValueMeasurements	Table	Disclosure of fair value measurement of equity [table]	Table disclosing information related to the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurements		Disclosure of fair value measurement of liabilities [abstract]	Abstract	
ifrs-full	DisclosureOfFairValueMeasurements	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	DisclosureOfFairValueMeasurements		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	DisclosureOfFairValueMeasurements	Table	Disclosure of fair value measurement of liabilities [table]	Table disclosing information related to the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasurements	Table	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income	The instruments disclosed are equity instruments that the entity has	Designated As Measured At Fair Value 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	DisclosureOfFairValueOfFinancialAssetsAndFinancialLiabilitiesAtRisk		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	[text block]	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	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome		Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]	Instruments Designated As Measured At Fair Value Through Other Comprehensive Income	
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome		Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	Instruments Designated As Measured At Fair Value Through Other Comprehensive Income	
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome		Disclosure of fair value of investments in equity instruments designated at fair value through other	Instruments Designated As Measured At Fair Value Through Other Comprehensive Income	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	Table	Disclosure of fair value of plan assets [abstract]		
ifrs-full	DisclosureOfFairValueOfPlanAssets	TextBlock	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	Table	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	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	Table	Disclosure of fair values of items used as deemed cost [abstract]		

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ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	disclosure: IFRS 1 30
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	disclosure: IFRS 1 30
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	DisclosureOfFairValuesOfItemsUsedAsDeemedCost	disclosure: IFRS 1 30

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				in the entity's first IFRS financial statements.	
ifrs-full	DisclosureOfFeeAndCommission	text block	DisclosureExpense of fee and commission income (expense) [text block]	The explanatory disclosure of fee and commission income (expense). [Refer: Fee and commission income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinanceCost	text block	Disclosure of finance cost [text block]	The disclosure of finance cost. [Refer: Finance costs]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinanceIncomeExpense	text block	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	DisclosureOfFinanceIncome	text block	Disclosure of finance income [text block]	The disclosure of finance income. [Refer: Finance income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialAssets	text block	Disclosure of financial assets [abstract]		
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegative	text block	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative		

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			compensation [abstract]		
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegative	text block	of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	disclosure of designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegative		of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegative		of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	disclosing information related to designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	IFRS 9 7.2.34
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9Abstract		of financial assets at date of initial application		

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			of IFRS 9 [abstract]		
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9	text block	Disclosure of financial assets at date of initial application of IFRS 9 [text block]	Application of IFRS 9. disclosure of financial assets at the date of initial application of IFRS 9.	IFRS 7 42I Explanatory
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9		Disclosure of financial assets at date of initial application of IFRS 9 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	IFRS 9 LineItems
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9		Disclosure of financial assets at date of initial application of IFRS 9 [table]	disclosing information related to financial assets at the date of initial application of IFRS 9.	IFRS 7 42I Table:
ifrs-full	DisclosureOfFinancialAssets	text block	Disclosure of financial assets [text block]	The disclosure of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialAssetsHeldForTrading	text block	Disclosure of financial assets held for trading [text block]	Explanatory disclosure of financial assets classified as held for trading. [Refer:	common practice: IAS 1 10 e

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				Financial assets]	
ifrs-full	DisclosureOfFinancialAssetsLi		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	DisclosureOfFinancialAssetsTa		Disclosure of financial assets [table]	Schedule disclosing information related to financial assets.	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialAssetsTh		Disclosure of financial assets that are either past due or impaired [abstract]	DueOrImpaired	Abstract
ifrs-full	DisclosureOfFinancialAssetsTh		Disclosure of financial assets that are either past due or impaired [text block]	DueOrImpaired disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]	disclosure: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	DisclosureOfFinancialAssetsTh		Disclosure of financial assets that are either past due or impaired [line items]	DueOrImpaired represent concepts included in a table. These concepts are used to disclose	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

				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsToWhichFuturePastDueOrImpaired		Disclosure of financial assets that are either past due or impaired [table]	Disclosure of information related to financial assets that are either past due or impaired.	Table: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsApplied		Disclosure of financial assets to which overlay approach is applied [abstract]	ApproachIsApplied	Abstract
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsApplied	TextBlock	Disclosure of financial assets to which overlay approach is applied [text block]	ApproachIsApplied	Disclosure of financial assets to which the overlay approach is applied. IFRS 4 39L b – Effective on first application of IFRS 9
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociates		Disclosure of financial assets to which overlay approach is applied for associates [abstract]	ApproachIsApplied	ForAssociatesAbstract
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociates	TextBlock	Disclosure of financial assets to which overlay approach is applied for associates [text block]	ApproachIsApplied	ForAssociatesExplanatory IFRS 4 39M – Effective on first application of IFRS 9

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ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesLineItems		Disclosure of financial assets to which overlay approach is applied for associates [line items]	Approach 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]	Approach 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]	Approach 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	Approach 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	Disclosure of Financial Assets to Which Overlay Approach Is Applied	Financial Assets to Which Overlay Approach Is Applied	of financial assets to which overlay approach is applied for joint ventures [table]	disclosing information related to the financial assets to which the overlay approach is applied for joint ventures.	Joint Ventures Table IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	Disclosure of Financial Assets to Which Overlay Approach Is Applied	Financial Assets to Which Overlay Approach Is Applied	of financial assets to which overlay approach is applied [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.	Line Items
ifrs-full	Disclosure of Financial Assets to Which Overlay Approach Is Applied	Financial Assets to Which Overlay Approach Is Applied	of financial assets to which overlay approach is applied [table]	disclosing information related to the financial assets to which the overlay	Table: 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	DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionAbstract		Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]		
ifrs-full	DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionExpl	text block	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	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	DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionLine		Disclosure of transferred financial assets that are not derecognised in their entirety [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	DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionTable		Disclosure of transferred financial assets that are not	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		Disclosure of detailed information about financial instruments [abstract]		
ifrs-full	DisclosureOfFinancialInstruments	TextBlock	Disclosure of financial instruments at fair value through profit or loss [text block]	Through Profit Or Loss	Disclosure For explanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialInstruments		Disclosure of financial instruments by type of interest rate [abstract]	InterestRate	Abstract
ifrs-full	DisclosureOfFinancialInstruments	TextBlock	Disclosure of financial instruments by type of interest rate [text block]	InterestRate	Explanatory practice: IFRS 7 39
ifrs-full	DisclosureOfFinancialInstruments		Disclosure of financial instruments by type of	InterestRate	LineItems 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	DisclosureOfFinancialInstruments	Table	DiscTypeOf financial instruments by type of interest rate [table]	InterestRate Table disclosing information related to financial instruments, by type of interest rate.	common practice: IFRS 7 39
ifrs-full	DisclosureOfFinancialInstruments	TextBlock	Designated of financial instruments designated at fair value through profit or loss [text block]	AtFairValueThroughProfitOrLoss 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	DisclosureOfFinancialInstruments	TextBlock	Explanatory of financial instruments [text block]	The entire disclosure for financial instruments.	disclosure: IFRS 7 Scope
ifrs-full	DisclosureOfFinancialInstruments	TextBlock	DisclosedForTrading of financial instruments held for trading [text block]	The Explanatory 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	DisclosureOfFinancialInstruments	DisclosureOfFinancialInstruments	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	DisclosureOfFinancialInstruments	DisclosureOfFinancialInstruments	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	DisclosureOfFinancialLiabilities	DisclosureOfFinancialLiabilities	Disclosure of financial liabilities [abstract]		
ifrs-full	DisclosureOfFinancialLiabilities	DisclosureOfFinancialLiabilities	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]		Amendments To IFRS 9 For Prepayment Features With Ne
ifrs-full	DisclosureOfFinancialLiabilities	DisclosureOfFinancialLiabilities	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative	disclosure of designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment	Amendments To IFRS 9 For Prepayment Features With Ne 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	DisclosureOfFinancialLiabilities	AffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe	of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialLiabilities	AffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNe	of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	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	DisclosureOfFinancialLiabilities	AsOfDateOfInitialApplicationOfIFRS9Abstract	of financial liabilities at date of initial application of IFRS 9 [abstract]		
ifrs-full	DisclosureOfFinancialLiabilities	AsOfDateOfInitialApplicationOfIFRS9Explanatory	of financial liabilities at date of initial application of IFRS 9 [text block]	disclosure of financial liabilities at the date of initial application of IFRS 9.	IFRS 9 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	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9	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	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9	Table	disclosing information related to financial liabilities at the date of initial application of IFRS 9.	IFRS 7 42I
ifrs-full	DisclosureOfFinancialLiabilities	TextBlock	The disclosure of financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialLiabilities	TextBlock	Explanatory disclosure of financial liabilities classified as held for trading. [Refer: Financial liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialLiabilities	LineItems	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		Disclosure of financial liabilities [table]	Schedule disclosing information related to financial liabilities.	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialRiskManagement		Disclosure of financial risk management [text block]	Entity disclosure of the entity's financial risk management practices and policies.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFirstTimeAdoption		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	DisclosureOfFormsOfFundingOfStructuredEntitiesAndTheirWeightedAverageLife		Disclosure of forms of funding of structured entity and their weighted-average life [text block]	Entity disclosure of the forms of funding (for example, commercial paper or medium-term notes) of structured entities and their weighted-average life.	disclosure: IFRS 12 B26 g
ifrs-full	DisclosureOfGeneralAndAdministrativeExpenses		Disclosure of general and administrative	Explanatory disclosure of general and	common practice: IAS 1 10 e

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			expense [text block]	administrative expenses. [Refer: Administrative expenses]	
ifrs-full	DisclosureOfGeneralHedgeAccounting	DisclosureOfGeneralHedgeAccounting	Disclosure of general hedge accounting [text block]	The entire disclosure for general hedge accounting.	disclosure: IFRS 7 Hedge accounting
ifrs-full	DisclosureOfGeneralInformation	DisclosureOfGeneralInformation	Disclosure of general information about financial statements [text block]	All Statements Exposure disclosure for general information about financial statements.	disclosure: IAS 1 51
ifrs-full	DisclosureOfGeographicalAreas	DisclosureOfGeographicalAreas	Disclosure of geographical areas [abstract]		
ifrs-full	DisclosureOfGeographicalAreas	DisclosureOfGeographicalAreas	Disclosure of geographical areas [text block]	The disclosure of geographical information.	disclosure: IFRS 8 33
ifrs-full	DisclosureOfGeographicalAreas	DisclosureOfGeographicalAreas	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	DisclosureOfGeographicalAreas	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	DisclosureOfGoingConcernExp	text block	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	DisclosureOfGoodwillExp	text block	Disclosure of goodwill [text block]	The disclosure of goodwill. [Refer: Goodwill]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfGoodwillNotAllocatedToCashGeneratingUnitExp	text block	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	DisclosureOfGovernmentGrantsExp	text block	Explanation of government grants [text block]	The entire disclosure for government grants.	disclosure: IAS 20 Disclosure
ifrs-full	DisclosureOfHedgeAccountingAbstract	text block	Abstract of detailed information about hedges [abstract]		
ifrs-full	DisclosureOfHedgeAccounting	text block	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	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	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	DisclosureOfHowEntityAggregatesInterestsInSimilarEntities	Disclosure of how entity aggregated interests in similar entities [text block]	Similar entities disclosure of how the entity aggregated its interests in similar entities.	disclosure: IFRS 12 B3
ifrs-full	DisclosureOfHyperinflationaryReporting	Reporting of hyperinflationary reporting [text block]	Entire disclosure for financial reporting in hyperinflationary economies.	disclosure: IAS 29 Disclosures
ifrs-full	DisclosureOfImpairmentLossAndReversalOfImpairmentLoss	Disclosure of impairment loss and reversal of impairment loss [abstract]	Impairment Loss	Abstract
ifrs-full	DisclosureOfImpairmentLossAndReversalOfImpairmentLoss	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	DisclosureOfImpairmentLossA		DisclosureOfImpairmentLossAndReversalOfImpairmentLoss [line items]	Impairment Loss 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	DisclosureOfImpairmentLossA		DisclosureOfImpairmentLossAndReversalOfImpairmentLoss [table]	Specific disclosure: disclosing information related to impairment loss and the reversal of impairment loss.	Table disclosure: IAS 36 126
ifrs-full	DisclosureOfImpairmentLossR		DisclosureOfReversedImpairmentLoss recognised or reversed for cash-generating unit [abstract]	Reversed Abstract	
ifrs-full	DisclosureOfImpairmentLossR		DisclosureOfReversedImpairmentLoss recognised or reversed for cash-generating unit [line items]	Reversed LineItems represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members	

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				defined in one or many axes of the table.	
ifrs-full	DisclosureOfImpairmentLossRecognisedOrReversedForCashGeneratingUnit	table	DisclosureOfImpairmentLossRecognisedOrReversedForCashGeneratingUnit [table]	Share-based payment loss recognised or reversed for a cash-generating unit.	disclosure: IAS 36 130 d ii
ifrs-full	DisclosureOfImpairmentOfAssets	text block	Disclosure of impairment of assets [text block]	The entire disclosure for the impairment of assets.	disclosure: IAS 36 Disclosure
ifrs-full	DisclosureOfIncomeTax	text block	Disclosure of income tax [text block]	The entire disclosure for income taxes.	disclosure: IAS 12 Disclosure
ifrs-full	DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedOtherEquityInstruments	text block	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	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).	disclosure: IFRS 2 47 b
ifrs-full	DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedSharebasedPaymentA	text block	Disclosure of indirect measurement of fair value of goods or services received as consideration for the entity's other equity instruments (ie other than share options).	disclosure of information	disclosure: IFRS 2 47 c

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			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		of indirect measurement of fair value of goods or services received, share options granted during period [text block]	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.	IFRS 2 47 a
ifrs-full	DisclosureOfInformationAboutActivitiesSubjectToRateRegulation		information about activities subject to rate regulation [abstract]		Abstract
ifrs-full	DisclosureOfInformationAboutActivitiesSubjectToRateRegulation		information	disclosure of	Explanatory 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	DisclosureOfInformationAbout	DisclosureSubjectToRateRegulation	information about activities subject to rate regulation [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	LineItems
ifrs-full	DisclosureOfInformationAbout	DisclosureSubjectToRateRegulation	information about activities subject to rate regulation [table]	disclosing information related to activities subject to rate regulation.	Table: IFRS 14 Explanation of activities subject to rate regulation
ifrs-full	DisclosureOfInformationAbout	DisclosureOfAgricultural	information about agricultural	ProduceAbstract	

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfInformationAbout	InformationAbout	Disclosures 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	DisclosureOfInformationAbout	InformationAbout	Disclosures 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	DisclosureOfInformationAbout	InformationAbout	Disclosures about agricultural produce [table]	Sub-table disclosing information related to agricultural produce.	disclosure: IAS 41 46 b ii
ifrs-full	DisclosureOfInformationAbout	InformationAbout	Disclosures about amounts recognised in relation to regulatory deferral account	Recognised In Relation To Regulatory Deferral Account Balance	

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfInformationAbout	InformationAbout	DisclosesRecognised information about amounts recognised in relation to regulatory deferral account balances [text block]	DisclosedInRelationToRegulatory disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	RegulatoryDeferralAccountBalances IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfInformationAbout	InformationAbout	DisclosesRecognised information about amounts recognised in relation to regulatory deferral account balances [line items]	DisclosedInRelationToRegulatory 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.	RegulatoryDeferralAccountBalances
ifrs-full	DisclosureOfInformationAbout	InformationAbout	DisclosesRecognised information about amounts recognised in relation to regulatory deferral account balances [table]	DisclosedInRelationToRegulatory disclosing information related to amounts recognised in relation to regulatory deferral account balances.	RegulatoryDeferralAccountBalances IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfInformationAbout	InformationAbout	Discloses information about amounts	DisclosedInRelationToRegulatory AffectedStatementOfComprehensiveIncomeAsResultOf	

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			that affected statement of comprehensive income as result of hedge accounting [abstract]		
ifrs-full	DisclosureOfInformationAbout	InformationAbout	Discloses That Affected Statement Of Comprehensive Income As Result Of Hedge Accounting [text block]	Disclosing information about amounts that affected the statement of comprehensive income as a result of hedge accounting.	IFRS 7 24C
ifrs-full	DisclosureOfInformationAbout	InformationAbout	Discloses That Affected Statement Of Comprehensive Income As Result Of Hedge Accounting [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformationAbout	InformationAbout	Discloses That Affected Statement Of Comprehensive Income As Result Of Hedge Accounting [table]	disclosing information related to amounts that affected the statement of comprehensive income as a result of hedge accounting.	IFRS 7 24C
ifrs-full	DisclosureOfInformationAbout	InformationAbout	Disclosed Structured Entities 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

			about consolidated structured entities [abstract]		
ifrs-full	DisclosureOfInformation	InformationAbout	Disclosed information about consolidated structured entities [text block]	Structured Entities disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]	Disclosures IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	DisclosureOfInformation	InformationAbout	Disclosed information about consolidated structured entities [line items]	Structured Entities 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	DisclosureOfInformation	InformationAbout	Disclosed information about consolidated structured entities [table]	Structured Entities 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	DisclosureOfInformation	InformationAbout	Disclosed information about credit exposures designated as measured	Exposures Designated As Measured	At Fair Value Through Profit

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			at fair value through profit or loss [abstract]		
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	Designated As disclosure of information about credit exposures designated as measured at fair value through profit or loss.	Measured At Fair Value Through Profit IFRS 7 24G
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	Designated As 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.	Measured At Fair Value Through Profit
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	Designated As disclosing information related to credit exposures designated as measured at fair value through profit or loss.	Measured At Fair Value Through Profit IFRS 7 24G
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about credit risk that arises from contracts within scope	Designated As Arises From Contracts Within Scope Of	Measured At Fair Value Through Profit IFRS 17 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

			of IFRS 17 [abstract]		
ifrs-full	DisclosureOfInformationAbout	Information	DisclosureOfInformationAbout information about credit risk that arises from contracts within scope of IFRS 17 [text block]	TheseFromContractsWithinScopeOfIFRS17Explan disclosure of information about credit risk that arises from contracts within the scope of IFRS 17.	IFRS 17 131 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAbout	Information	DisclosureOfInformationAbout information about credit risk that arises from contracts within scope of IFRS 17 [line items]	TheseFromContractsWithinScopeOfIFRS17LineIt 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	DisclosureOfInformationAbout	Information	DisclosureOfInformationAbout information about credit risk that arises from contracts within scope of IFRS 17 [table]	ScheduleFromContractsWithinScopeOfIFRS17Table disclosing information related to credit risk that arises from contracts within the scope of IFRS 17.	IFRS 17 131 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAbout	Information	DisclosureOfInformationAbout information about defined benefit plans [abstract]	PlansAbstract	
ifrs-full	DisclosureOfInformationAbout	Information	DisclosureOfInformationAbout information about employees [text block]	That disclosure of information about employees.	common practice: IAS 1 10 e

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ifrs-full	DisclosureOfInformationAbout	formal link	Disclosed Hedging Relationships Directly Affected By Uncertainty Arising From Interest Rate Benchmark Reform [text block]	disclosure of information about the entity's hedging relationships that are directly affected by the uncertainty arising from interest rate benchmark reform.	disclosure affected by IFRS 7.24H
ifrs-full	DisclosureOfInformationAbout	formal link	Disclosed Recognition Of Contractual Service Margin In Profit Or Loss [abstract]		
ifrs-full	DisclosureOfInformationAbout	formal link	Disclosed Recognition Of Contractual Service Margin In Profit Or Loss [text block]	disclosure of information about the expected recognition of the contractual service margin in profit or loss. [Refer: Contractual service margin [member]]	disclosure of IFRS 17 109 – Effective 2021-01-01
ifrs-full	DisclosureOfInformationAbout	formal link	Disclosed Recognition Of Contractual Service Margin In Profit Or Loss	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	DisclosureOfInformationAbout	InformationAbout	DisclosureOfExpectedRecognitionOfContractualServiceMarginInProfitOrLoss [table]	IFRS 17 109 – Effective 2021-01-01	
ifrs-full	DisclosureOfInformationAbout	InformationAbout	DisclosureOfInterestsInStructuredEntity [text block]	The Entity Explains disclosure of qualitative and quantitative information about the entity's interests in structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed.	IFRS 12 26
ifrs-full	DisclosureOfInformationAbout	InformationAbout	DisclosureOfKeyManagementPersonnel [text block]	The Personnel Explains disclosure of information about key management personnel. [Refer: Key management personnel	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	Disclosure Of Information About	Liquidity Arrangements	The disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block]	of entity or parent [member]] 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]]	Other Commitments With Third Parties IFRS 12 B26 e
ifrs-full	Disclosure Of Information About	Maturity Profile	The disclosure of information about maturity profile of defined benefit obligation [text block]	Of 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	Explanatory 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	DisclosureOfInformationAboutMethods,InputsAndAssumptionsUsedForAllocatingTransactionPrice	InformationAboutMethods,InputsAndAssumptionsUsedForAllocatingTransactionPrice	DisclosuresInputsAndAssumptionsUsedForAllocatingTransactionPrice	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	DisclosureOfInformationAboutMethods,InputsAndAssumptionsUsedForAssessingWhetherEstimateOfVariableConsiderationIsConstrained	InformationAboutMethods,InputsAndAssumptionsUsedForAssessingWhetherEstimateOfVariableConsiderationIsConstrained	DisclosuresInputsAndAssumptionsUsedForAssessingWhetherEstimateOfVariableConsiderationIsConstrained	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	DisclosureOfInformationAboutMethods,InputsAndAssumptionsUsedForDeterminingTransactionPrice	InformationAboutMethods,InputsAndAssumptionsUsedForDeterminingTransactionPrice	DisclosuresInputsAndAssumptionsUsedForDeterminingTransactionPrice	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	DisclosureOfInformationAbout	formblock	DisclosInputs information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	Assumptions disclosure of information about the methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations in contracts with customers.	UsedForMeasuringObligationsFor IFRS 15 126 d
ifrs-full	DisclosureOfInformationAbout		DisclosApproach information about overlay approach for associates [abstract]	ForAssociates disclosure of information about the overlay approach for associates.	Abstract
ifrs-full	DisclosureOfInformationAbout	formblock	DisclosApproach information about overlay approach for associates [text block]	ForAssociates disclosure of information about the overlay approach for associates.	Disclosatory IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAbout		DisclosApproach information about overlay approach for associates [line items]	ForAssociates 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	DisclosureOfInformationAbout	table	DisclosApproach information about overlay approach for	ForAssociates disclosing information related to	Table: IFRS 4 39M – Effective on first

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			associates [table]	the overlay approach for associates.	application of IFRS 9
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about overlay approach for joint ventures [abstract]	the overlay approach for joint ventures	Abstract
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about overlay approach for joint ventures [text block]	the overlay approach for joint ventures.	disclosure of IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about overlay approach for joint ventures [line items]	the overlay approach for joint ventures.	Line Items
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about overlay approach for joint ventures [table]	the overlay approach for joint ventures.	Table: IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]	the overlay approach for joint ventures.	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	Disclosures	ExemptionFromIFRS9ForAssociates	IFRS 4 39J – Expiry date 2021-01-01	AssociatesExplanatory
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociates	Disclosures	ExemptionFromIFRS9ForAssociates	IFRS 4 39J – Expiry date 2021-01-01	AssociatesLineItems
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForAssociates	Disclosures	ExemptionFromIFRS9ForAssociates	IFRS 4 39J – Expiry date 2021-01-01	AssociatesTable
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForJointVentures	Disclosures	ExemptionFromIFRS9ForJointVentures	IFRS 4 39J – Expiry date 2021-01-01	JointVenturesAbstract
ifrs-full	DisclosureOfInformationAboutTemporaryExemptionFromIFRS9ForJointVentures	Disclosures	ExemptionFromIFRS9ForJointVentures	IFRS 4 39J – Expiry date 2021-01-01	JointVenturesExplanatory

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfInformationAbout	DisclosuresExemptionFromIFRS9ForJointVenturesLineItems	information about temporary exemption from IFRS 9 for joint ventures [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	DisclosureOfInformationAbout	DisclosuresExemptionFromIFRS9ForJointVenturesTable	information about temporary exemption from IFRS 9 for joint ventures [table]	Schedule disclosing information related to the temporary exemption from IFRS 9 for joint ventures.	IFRS 4 39J – Expiry date 2021-01-01
ifrs-full	DisclosureOfInformationAbout	DisclosuresAndConditionsOfHedgingInstrumentsAndHowTheyAffectF	information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]		
ifrs-full	DisclosureOfInformationAbout	DisclosuresAndConditionsOfHedgingInstrumentsAndHowTheyAffectF	information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	disclosure of information about the terms and conditions of hedging instruments and how they affect future cash flows. [Refer:	IFRS 7 23A

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				Hedging instruments [member]]	
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlows [line items]	TermsOfHedgingInstruments 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	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlows [table]	TermsOfHedgingInstruments disclosing information related to the terms and conditions of hedging instruments and how they affect future cash flows.	IFRS 7 23A
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntity [abstract]	StructuredEntitiesControlledByInvestmentEntity	
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntity [text block]	StructuredEntitiesControlledByInvestmentEntity disclosure of information about unconsolidated structured entities controlled by an investment entity. [Refer:	IFRS 12 19F

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				Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]	
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Structured Entities Controlled By Investment Entity Li	
			information about unconsolidated structured entities controlled by investment entity [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	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Structured Entities Controlled By Investment Entity Ta	
			information about unconsolidated structured entities controlled by investment entity [table]	disclosing information related to unconsolidated structured entities controlled by the investment entity.	IFRS 12 19F
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Subsidiaries Abstract	
			information about unconsolidated subsidiaries [abstract]		
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Subsidiaries Explanatory:	
			information about unconsolidated subsidiaries [text block]	disclosure of information about unconsolidated subsidiaries. [Refer:	IFRS 12 19B

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				Subsidiaries [member]]	
ifrs-full	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Subsidiaries Line Items	
			information about unconsolidated subsidiaries [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	DisclosureOfInformationAbout	DisclosureOfInformationAbout	DisclosureOfInformationAbout	Subsidiaries Table	Disclosure: IFRS 12 19B
			information about unconsolidated subsidiaries [table]	disclosing information related to unconsolidated subsidiaries.	
ifrs-full	DisclosureOfInformationForEach	DisclosureOfInformationForEach	DisclosureOfInformationForEach	Impairment Loss Recognised Or Reversed For Individual Assets	
			information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]		
ifrs-full	DisclosureOfInformationForEach	DisclosureOfInformationForEach	DisclosureOfInformationForEach	Impairment Loss Recognised Or Reversed For Individual Assets	IAS 36 130
			information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	disclosure of information for an individual asset, including goodwill, or a cash-generating unit, for which an impairment loss has been recognised	

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				or reversed. [Refer: Goodwill; Impairment loss; Reversal of impairment loss; Cash- generating units [member]]	
ifrs-full	DisclosureOfInformationForEachCashGeneratingUnit	DisclosureOfInformationForEachCashGeneratingUnit	DisclosureOfInformationForEachCashGeneratingUnit	DisclosureOfImpairmentLossRecognisedOrReversedForIndividualAssets	
			information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformationForEachCashGeneratingUnit	DisclosureOfInformationForEachCashGeneratingUnit	DisclosureOfInformationForEachCashGeneratingUnit	ScheduleLossRecognisedOrReversedForIndividualAssets	IAS 36 130
			information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	disclosing information related to an individual asset or a cash-generating unit, for which an impairment loss has been recognised or reversed.	
ifrs-full	DisclosureOfInformationForIndividualCashGeneratingUnits	DisclosureOfInformationForIndividualCashGeneratingUnits	DisclosureOfInformationForIndividualCashGeneratingUnits	CashGeneratingUnitWithSignificantAmountOfGoodwill	
			information for cash-generating units [abstract]		
ifrs-full	DisclosureOfInformationForIndividualCashGeneratingUnits	DisclosureOfInformationForIndividualCashGeneratingUnits	DisclosureOfInformationForIndividualCashGeneratingUnits	CashGeneratingUnitWithSignificantAmountOfGoodwill	IAS 36 134
			information for cash-generating units	disclosure of information for cash-	

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			units [text block]	generating units. [Refer: Cash-generating units [member]]	
ifrs-full	DisclosureOfInformationForInd		DisclosAs of information for cash-generating units [line items]	Cash-generating Unit With Significant Amount Of Goodwill 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	DisclosureOfInformationForInd		DisclosAs of information for cash-generating units [table]	Sub-generating Unit With Significant Amount Of Goodwill disclosing information related to cash-generating units.	IAS 36 134
ifrs-full	DisclosureOfInformationSuffic		DiscloPerm of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	Reconciliation Of Classes Determined For Fair Value Measurement 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.	IFRS 13 94
ifrs-full	DisclosureOfInformationSuffic		DiscloPerm of information sufficient to permit reconciliation	Reconciliation Of Classes Determined For Fair Value Measurement disclosure of information sufficient to permit the	IFRS 13 94

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			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	DisclosureOfInformationSufficientToPermitReconciliationOfClassesDeterminedForFairValueMea		information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	disclosure of information sufficient to permit the reconciliation of classes of liabilities determined for fair value measurement to the line items in the statement of financial position.	IFRS 13 94
ifrs-full	DisclosureOfInformationThatEnablesUsersOfFinancialStatementsToEvaluateChangesInLiabilities		information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. [Refer: Liabilities arising from	IAS 7 44A

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				financing activities]	
ifrs-full	DisclosureOfInitialApplication		OfStandardsOrInterpretations	Abstract	
			of initial application of standards or interpretations [abstract]		
ifrs-full	DisclosureOfInitialApplication		OfStandardsOrInterpretations	LineItems	
			of initial application of standards or interpretations [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	DisclosureOfInitialApplication	Table	OfStandardsOrInterpretations	Table	Disclosure: IAS 8 28
			of initial application of standards or interpretations [table]	disclosing information related to the initial application of standards or interpretations.	
ifrs-full	DisclosureOfInputsToMethods		Disclosure	ContractsWithinScopeOfIFRS17	Abstract
			of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfInputsToMethods	TextBlock	Disclosure	ContractsWithinScopeOfIFRS17	Explanatory
			of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	disclosure of the inputs to the methods used to measure contracts within the	IFRS 17 117 a – Effective 2021-01-01

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				scope of IFRS 17.	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasure	DisclosureOfInputsToMethodsUsedToMeasure	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	Contracts 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.	Contracts Within Scope Of IFRS 17 Line Items
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasure	DisclosureOfInputsToMethodsUsedToMeasure	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	Contracts disclosing information related to the inputs to the methods used to measure contracts within the scope of IFRS 17.	Contracts Within Scope Of IFRS 17 Table
ifrs-full	DisclosureOfInstrumentsWithPotentialDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShare	DisclosureOfInstrumentsWithPotentialDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShare	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	Not Included In Calculation Of Diluted Earnings Per Share IAS 33 70 c

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				antidilutive for the period(s) presented.	
ifrs-full	DisclosureOfInsuranceContracts	DisclosureOfInsuranceContracts	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	DisclosureOfInsurancePremiumRevenue	Disclosure of insurance premium revenue [text block]	The disclosure of insurance premium revenue. [Refer: Revenue]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInsuranceRisk	DisclosureOfInsuranceRisk	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	DisclosureOfIntangibleAssets	DisclosureOfIntangibleAssets	Disclosure of detailed information about intangible assets [abstract]		
ifrs-full	DisclosureOfIntangibleAssetsAndGoodwill	DisclosureOfIntangibleAssetsAndGoodwill	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

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ifrs-full	DisclosureOfIntangibleAssets	Disclosure of intangible assets [text block]	The entire disclosure for intangible assets.	disclosure: IAS 38 Disclosure
ifrs-full	DisclosureOfIntangibleAssets	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	DisclosureOfIntangibleAssets	Disclosure of intangible assets material to entity [abstract]	Abstract	
ifrs-full	DisclosureOfIntangibleAssets	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	DisclosureOfIntangibleAssets	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	DisclosureOfIntangibleAssets	DisclosureOfIntangibleAssets	Disclosure of intangible assets material to entity [table]	Schedule disclosing information related to intangible assets that are material to the entity.	disclosure: IAS 38 122 b
ifrs-full	DisclosureOfIntangibleAssets	DisclosureOfIntangibleAssets	Disclosure of detailed information about intangible assets [table]	Schedule disclosing information related to details of intangible assets.	disclosure: IAS 38 118
ifrs-full	DisclosureOfIntangibleAssets	DisclosureOfIntangibleAssets	Disclosure of intangible assets with indefinite useful life [abstract]	Useful Life Abstract	
ifrs-full	DisclosureOfIntangibleAssets	DisclosureOfIntangibleAssets	Disclosure of intangible assets with indefinite useful life [text block]	Useful Life Explanation	disclosure: IAS 38 122 a
ifrs-full	DisclosureOfIntangibleAssets	DisclosureOfIntangibleAssets	Disclosure of intangible assets with indefinite useful life [line items]	Useful Life Items	

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				defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssets	IntangibleAssets	Disclosure of intangible assets with indefinite useful life [table]	Schedule 1 disclosing information related to intangible assets with an indefinite useful life.	disclosure: IAS 38 122 a
ifrs-full	DisclosureOfInterestExpense	InterestExpense	Disclosure of interest expense [text block]	The disclosure of interest expense. [Refer: Interest expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInterestIncome	InterestIncome	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	InterestIncome	Disclosure of interest income [text block]	The disclosure of interest income. [Refer: Interest income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInterestInFunds	InterestInFunds	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	InterestsInAssociates	Disclosure of interests in associates [text block]	The disclosure of interests in associates. [Refer:	disclosure: IFRS 12 2 b ii

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				Associates [member]]	
ifrs-full	DisclosureOfInterestsInJointArrangements	InterestsInJointArrangements	Disclosures of interests in joint arrangements [text block]	Explanatory 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	DisclosureOfInterestsInOtherEntities	InterestsInOtherEntities	Disclosures of interests in other entities [text block]	Explanatory The entire disclosure for interests in other entities.	disclosure: IFRS 12 1
ifrs-full	DisclosureOfInterestsInSubsidiaries	InterestsInSubsidiaries	Disclosures of interests in subsidiaries [text block]	Explanatory The disclosure of interests in subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 2 b i
ifrs-full	DisclosureOfInterestsInUnconsolidatedStructuredEntities	InterestsInUnconsolidatedStructuredEntities	Disclosures of interests in unconsolidated structured entities [text block]	Explanatory 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	DisclosureOfInterestsInInterimFinancialReporting	InterestsInInterimFinancialReporting	Disclosures of interim financial reporting [text block]	Explanatory The entire disclosure for interim financial reporting.	disclosure: IAS 34 Content of an interim financial report
ifrs-full	DisclosureOfInternalCreditExposures	InternalCreditExposures	Disclosures of internal	Abstract	

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			credit grades [abstract]		
ifrs-full	DisclosureOfInternalCreditExposure	text block	Disc Explan 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	DisclosureOfInternalCreditExposure		Disc Line 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	DisclosureOfInternalCreditExposure	table	Disc Table 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	text block	Disclosure of inventories [text block]	The entire disclosure for inventories.	disclosure: IAS 2 Disclosure
ifrs-full	DisclosureOfInvestmentContracts	text block	Disc liabilities investment contracts liabilities [text block]	Explanatory disclosure of investment contracts liabilities. [Refer: Investment contracts liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfInvestmentEntities	text block	Disc Explan 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	DisclosureOfInvestmentProperty	Disclosure of detailed information about investment property [abstract]		
ifrs-full	DisclosureOfInvestmentProperty	DisclosureOfInvestmentProperty	Disclosure of investment property [text block]	The entire disclosure for investment property.	disclosure: IAS 40 Disclosure
ifrs-full	DisclosureOfInvestmentProperty	DisclosureOfInvestmentProperty	Disclosure of detailed	Line items represent	

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			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	DisclosureOfInvestmentAccount	text block	Disclosure of investments accounted for using equity method [text block]	The Method of disclosure of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	Explanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfInvestmentOther	text block	Disclosure of investments other than investments accounted for using equity method [text block]	The Method of disclosure of investments other than investments accounted for using the equity method. [Refer: Investments other than investments accounted for using equity method]	Explanatory practice: IAS 1 10 e

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ifrs-full	DisclosureOfIssuedCapitalExp	Disclosure of issued capital [text block]	The disclosure of issued capital. [Refer: Issued capital]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfJointOperationsAb	Disclosure of joint operations [abstract]		
ifrs-full	DisclosureOfJointOperationsExp	Disclosure of joint operations [text block]	The disclosure of joint operations. [Refer: Joint operations [member]]	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointOperationsLi	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	DisclosureOfJointOperationsTa	Disclosure of joint operations [table]	Schedule disclosing information related to joint operations.	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointVenturesAb	Disclosure of joint ventures [abstract]		
ifrs-full	DisclosureOfJointVenturesExp	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

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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	DisclosureOfLeasePrepayments	Disclosatory of lease prepayments [text block]	The disclosure of lease prepayments. [Refer: Prepayments]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfLeasesBlock	Disclosatory of leases [text block]	The entire disclosure for leases.	disclosure: IFRS 16 Presentation, disclosure: IFRS 16 Disclosure
ifrs-full	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancement	Disclosatory of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]		
ifrs-full	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancement	Disclosatory of liabilities measured at fair value and issued with	disclosure of liabilities measured at fair value	disclosure: IFRS 13 98

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			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	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancement		of liabilities measured at fair value and issued with inseparable third-party credit enhancement [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	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancement		of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.	IFRS 13 98
ifrs-full	DisclosureOfLiquidityRiskExposure		Disclosure of liquidity risk [text block]	The disclosure of liquidity risk. [Refer: Liquidity risk [member]]	common practice: IAS 1 10 e

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ifrs-full	DisclosureOfLiquidityRiskOfInsuranceContracts	TextBlock	Disclosure of liquidity risk of insurance contracts [text block]	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	TextBlock	Disclosure of loans and advances to banks [text block]	Line item disclosure of loans and advances to banks. [Refer: Loans and advances to banks]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfLoansAndAdvancesToCustomers	TextBlock	Disclosure of loans and advances to customers [text block]	Explanatory disclosure of loans and advances to customers. [Refer: Loans and advances to customers]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfMajorCustomers	TextBlock	Disclosure of major customers [abstract]		
ifrs-full	DisclosureOfMajorCustomers	TextBlock	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	DisclosureOfMajorCustomers	Table	Disclosure of major customers [table]	Schedule disclosing information related to the entity's major customers.	disclosure: IFRS 8 34
ifrs-full	DisclosureOfMarketRisk	Table	Disclosure of market risk [text block]	The disclosure of market risk. [Refer: Market risk [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfMarketRiskOfInsuranceContracts	Table	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	Table	Disclosure of maturity analysis for derivative financial liabilities [abstract]		Abstract
ifrs-full	DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilities	Table	Disclosure of maturity analysis for derivative financial liabilities [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	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	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	Disclosure: IFRS 7 39 b
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	LiquidityRiskAbstract
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	Disclosure: IFRS 7 B11E
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	LiquidityRiskLineItems

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis
			of maturity analysis for financial assets held for managing liquidity risk [table]	disclosing information related to the maturity analysis for financial assets held for managing liquidity risk.	IFRS 7 B11E
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis
			of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis
			of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.	IFRS 17 132 b – Effective 2021-01-01
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis
			of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis
			of maturity	disclosing	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	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]	FinancialLiabilitiesAbstract	
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	Disclosure of maturity analysis for non-derivative financial liabilities [line items]	FinancialLiabilitiesLineItems	
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	Disclosure of maturity analysis for non-derivative financial liabilities [table]	FinancialLiabilitiesTable	disclosing information related to the maturity analysis for non-derivative financial liabilities. IFRS 7 39 a
ifrs-full	DisclosureOfMaturityAnalysis	DisclosureOfMaturityAnalysis	Disclosure of maturity analysis of finance lease payments	LeasePaymentsReceivableAbstract	

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfMaturityAnalysis		Disclosed of maturity analysis of finance lease payments receivable [text block]	PaymentsReceivable 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.	Explanatory IFRS 16 94
ifrs-full	DisclosureOfMaturityAnalysis		Disclosed of maturity analysis of finance lease payments receivable [line items]	PaymentsReceivable 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	DisclosureOfMaturityAnalysis		Disclosed of maturity analysis of finance lease payments receivable [table]	PaymentsReceivable disclosing information related to the maturity analysis of finance lease payments receivable.	Table IFRS 16 94
ifrs-full	DisclosureOfMaturityAnalysis		Disclosing of maturity analysis of operating lease	PaymentsAbstract	

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfMaturityAnalysis		DisclosingLeasePayments of maturity analysis of operating lease payments [text block]	PaymentsExp 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	DisclosureOfMaturityAnalysis		DisclosingLeasePayments of maturity analysis of operating lease payments [line items]	PaymentsLine 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	DisclosureOfMaturityAnalysis		DisclosingLeasePayments of maturity analysis of operating lease payments [table]	PaymentsTable disclosing information related to the maturity analysis of operating lease payments.	Disclosure: IFRS 16 97
ifrs-full	DisclosureOfMaturityAnalysis		DisclosingLeasePayments of maturity analysis of undiscounted	CashOutflowsToRepurchaseDerecognisedFinancial disclosure of a maturity analysis	Disclosure: 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	DisclosureOfMaturityAnalysis	OfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancial	of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred		

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfMaturityAnalysis		Of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	Cash Outflows To Repurchase Derecognised Financial Assets	
			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	DisclosureOfMaturityAnalysis		Of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	Cash Outflows To Repurchase Derecognised Financial Assets	IFRS 7 42E e
				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-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstruments		Of risks arising from financial instruments [abstract]	From Financial Instruments	Abstract
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstruments		Of risks arising from financial instruments [text block]	From Financial Instruments	Explanatory IFRS 7 31
				disclosure of information that enables users of financial statements	

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				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	Table	of nature and extent of risks arising from financial instruments [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	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstruments	Table	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.	Table IFRS 7 33, disclosure: IFRS 7 34
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromInsuranceContracts	TextBlock	of nature and extent of risks arising from insurance contracts [text block]	The disclosure of information to evaluate the nature and extent of risks arising from insurance contracts. [Refer: Types of insurance	Explanatory IFRS 4 38 – Expiry date 2021-01-01

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				contracts [member]]	
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17Abstract		of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17Explanator		of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	disclosure of the nature and extent of risks that arise from contracts within the scope of IFRS 17.	IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17LineItems		of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17Table		of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	disclosing information related to the nature and extent of risks that arise from contracts within the scope of IFRS 17.	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	DisclosureOfNatureOfPotential	DescriptionOfPotentialIncome Tax Consequences That Would Result From Payment Of Dividend	Description of the nature of 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]	IAS 12 82A
ifrs-full	DisclosureOfNet Asset Value Attributable To Unit-Holders	Disclosure of net asset value attributable to unit-holders [text block]	Unit-holders Explanation of the net asset value attributable to unit-holders.	Common practice: IAS 1 10 e

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ifrs-full	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	Abstract	
ifrs-full	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	Explanatory disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	disclosure: IAS 19 140 a
ifrs-full	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	DisclosureOfNetDefinedBenefitLiability(Asset)	Schedule disclosing information related to the net defined benefit liability (asset).	disclosure: IAS 19 140 a
ifrs-full	DisclosureOfNetGrossAndReinsurerShareForAmountsArisingFromInsuranceContracts	DisclosureOfNetGrossAndReinsurerShareForAmountsArisingFromInsuranceContracts	DisclosureOfNetGrossAndReinsurerShareForAmountsArisingFromInsuranceContracts	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

			contracts [abstract]		
ifrs-full	DisclosureOfNetGrossAndRein	Disclosures	net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	Amounts arising from insurance contracts. [Refer: Types of insurance contracts [member]]	Insurance Contracts Explanatory practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfNetGrossAndRein	Disclosures	net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	Amounts 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.	Insurance Contracts Line Items
ifrs-full	DisclosureOfNetGrossAndRein	Disclosures	net, gross and reinsurer's share for amounts arising from insurance contracts [table]	Schedules disclosing information related to the net and gross amounts and to the reinsurer's share for amounts arising from insurance contracts.	Insurance Contracts Table
ifrs-full	DisclosureOfNonadjustingEvents	Disclosures	non-adjusting events after	Reporting Period 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

			reporting period [abstract]		
ifrs-full	DisclosureOfNonadjustingEvents	nonadjustingEvents	Disclosure of non-adjusting events after reporting period [text block]	Reporting Period	Explanation of disclosure: IAS 10 21
ifrs-full	DisclosureOfNonadjustingEvents	nonadjustingEvents	Disclosure of non-adjusting events after reporting period [line items]	Reporting Period	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	DisclosureOfNonadjustingEvents	nonadjustingEvents	Disclosure of non-adjusting events after reporting period [table]	Reporting Period	Table disclosing information related to non-adjusting events after the reporting period.
ifrs-full	DisclosureOfNoncontrollingInterests	noncontrollingInterests	Disclosure of non-controlling interests [text block]	Explanation	The disclosure of non-controlling interests. [Refer: Non-controlling interests]
ifrs-full	DisclosureOfNoncurrentAssets	noncurrentAssets	Disclosure of non-current	And the continued disclosure for	Operational Explanatory IFRS 5

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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 held for sale and discontinued operations [text block]	non-current assets held for sale and discontinued operations.	Presentation and Disclosure
ifrs-full	DisclosureOfNonCurrentAssets	text block	Disposal 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]	Explanatory text for Sale practice: IAS 1 10 e
ifrs-full	DisclosureOfNotesAndOtherExplanatoryInformation	text block	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.	Explanatory text for disclosure: IAS 1 10 e
ifrs-full	DisclosureOfNumberAndWeightedAverageExercisePricesOfOtherEquityInstruments	text block	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).	Explanatory text for Equity Instruments practice: IFRS 2 45
ifrs-full	DisclosureOfNumberAndWeightedAverageExercisePricesOfShareOptions	text block	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	Explanatory text for Share Options practice: IFRS 2 45 b

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				average [member]]	
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions		Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]		
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions	text block	Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	disclosure of the number and weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]	IFRS 2 45 d
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions		Disclosure of number and weighted average remaining contractual life 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	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptions		Disclosure of number and weighted average remaining contractual life of outstanding	disclosing information related to the number and weighted average remaining	IFRS 2 45 d

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			share options [table]	contractual life of outstanding share options.	
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalAbstract		objectives, policies and processes for managing capital [abstract]		
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory	text block	objectives, policies and processes for managing capital [text block]	disclosure of information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.	IAS 1 134
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalLineItems		objectives, policies and processes for managing capital [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	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalTable		objectives, policies and processes for managing capital [table]	disclosing information related to the objectives, policies and processes for	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	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssets	Abstract of offsetting of financial assets [abstract]	
ifrs-full	DisclosureOfOffsettingOfFinancialAssetsAndFinancialLiabilities	DisclosureOfOffsettingOfFinancialAssetsAndFinancialLiabilities	DisclosureOfOffsettingOfFinancialAssetsAndFinancialLiabilities	FinancialLiabilities disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]	Explanatory IFRS 7 Offsetting financial assets and financial liabilities
ifrs-full	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssets	Explanatory disclosure of the offsetting of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssets	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	DisclosureOfOffsettingOfFinancialAssets	DisclosureOfOffsettingOfFinancialAssets	Table disclosing information related to the offsetting of financial assets.	disclosure: IFRS 7 13C

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ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesAbstract		Disclosure of offsetting of financial liabilities [abstract]		
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesExplanatory		Disclosure of offsetting of financial liabilities [text block]	Explanatory disclosure of the offsetting of financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 13C
ifrs-full	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	DisclosureOfOffsettingOfFinancialLiabilitiesTable		Disclosure of offsetting of financial liabilities [table]	Table disclosing information related to the offsetting of financial liabilities.	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOperatingSegmentsAbstract		Disclosure of operating segments [abstract]		
ifrs-full	DisclosureOfOperatingSegmentsExplanatory		Disclosure of operating segments [text block]	The disclosure of operating segments. [Refer: Operating segments [member]]	disclosure: IFRS 8 23

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ifrs-full	DisclosureOfOperatingSegmentDisclosures	OperatingSegmentDisclosures	Disclosures 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	DisclosureOfOperatingSegmentTables	OperatingSegmentTables	Disclosure of operating segments [table]	Schedule disclosing information related to operating segments.	disclosure: IFRS 8 23
ifrs-full	DisclosureOfOtherAssets	OtherAssets	Disclosure of other assets [text block]	The disclosure of other assets. [Refer: Other assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherCurrentAssets	OtherCurrentAssets	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	OtherCurrentLiabilities	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	OtherLiabilities	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	OtherNonCurrentAssets	Disclosure of other non-current assets [text block]	Explanatory disclosure of other non-current assets. [Refer: Other non-current assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherNonCurrentLiabilities	OtherNonCurrentLiabilities	Disclosure of other non-current liabilities [text block]	Explanatory disclosure of other non-current liabilities. [Refer: Other non-current liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingExpenses	OtherOperatingExpenses	Disclosure of other operating expense [text block]	Explanatory disclosure of other operating expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingIncomeExpense	OtherOperatingIncomeExpense	Disclosure of other operating income (expense) [text block]	Explanatory disclosure of other operating income or expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingIncome	OtherOperatingIncome	Disclosure of other operating income [text block]	Explanatory disclosure of other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherProvisions	OtherProvisions	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	DisclosureOfOtherProvisionsContingentLiabilitiesAndContingentAssets	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	The disclosure for other provisions, contingent liabilities and contingent assets.	Explanatory IAS 37 Disclosure
ifrs-full	DisclosureOfOtherProvisions	Disclosure of other provisions [text block]	The disclosure of other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full	DisclosureOfOtherProvisionsLineItems	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	Disclosure of other provisions [table]	Schedule disclosing information related to other provisions.	disclosure: IAS 37 84
ifrs-full	DisclosureOfPerformanceObligationsAbstract	Disclosure of performance obligations [abstract]		
ifrs-full	DisclosureOfPerformanceObligationsExplanatory	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		DisclosureOfPerformanceObligations [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		DisclosureOfPerformanceObligations [table]	Schedule disclosing information related to performance obligations in contracts with customers.	disclosure: IFRS 15 119
ifrs-full	DisclosureOfPrepaymentsAndOtherAssets		DisclosureOfPrepaymentsAndOtherAssets [text block]	Required disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfProductsAndServices		DisclosureOfProductsAndServices [abstract]		
ifrs-full	DisclosureOfProductsAndServices		DisclosureOfProductsAndServices [text block]	The disclosure of the entity's products and services. [Refer: Products and services [member]]	disclosure: IFRS 8 32
ifrs-full	DisclosureOfProductsAndServices		DisclosureOfProductsAndServices	Line items represent concepts	

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			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	Table	Disclosure of products and services [table]	Schedule disclosing information related to the entity's products and services.	disclosure: IFRS 8 32
ifrs-full	DisclosureOfProfitLossFromOperatingActivities	TextBlock	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	Abstract	Disclosure of detailed information about property, plant and equipment [abstract]		
ifrs-full	DisclosureOfPropertyPlantAndEquipment	TextBlock	Disclosure of property, plant and equipment [text block]	Explanatory disclosure for property, plant and equipment.	disclosure: IAS 16 Disclosure
ifrs-full	DisclosureOfPropertyPlantAndEquipment	Table	Disclosure of detailed information about property, plant and	Line items represent concepts included in a table. These concepts	

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			equipment [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPropertyPlantAndEquipment	DisclosureTable	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	DisclosureOfProvisionMatrixTextBlock	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	Disclosure	of provision matrix [table]	Schedule disclosing information related to the provision matrix.	example: IFRS 7 35N

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ifrs-full	DisclosureOfProvisions	[text block]	Disclosure of provisions [text block]	The disclosure of provisions. [Refer: Provisions]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfQuantitativeInformation		Disclosure of quantitative information about leases for lessee [abstract]	Leases For Lessee	Abstract
ifrs-full	DisclosureOfQuantitativeInformation		Disclosure of quantitative information about leases for lessor [abstract]	Leases For Lessor	Abstract
ifrs-full	DisclosureOfQuantitativeInformation		Disclosure of quantitative information about right-of-use assets [abstract]	Right of use Assets	Abstract
ifrs-full	DisclosureOfQuantitativeInformation	[text block]	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]	Right of use Assets Disclosure: IFRS 16 53
ifrs-full	DisclosureOfQuantitativeInformation		Disclosure of quantitative information about right-of-use assets [line items]	Right of use Assets	Line Items

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ifrs-full	DisclosureOfQuantitativeInformationAboutRight-Of-UseAssets	Table	disclosing information about right-of-use assets [table]	disclosing information related to right-of-use assets.	Table disclosure: IFRS 16 53
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptions	Abstract	of range of exercise prices of outstanding share options [abstract]		
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptions	TextBlock	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	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptions	Table	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.	Table disclosure: IFRS 2 45 d
ifrs-full	DisclosureOfRankingAndAmountsOfPotentialLossesInStructured Entities Borne By Parties Whose Financial Instruments Are Issued	Table	of ranking and amounts of potential	disclosure of the ranking and amounts	Table disclosure: IFRS 12 B26 d

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			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		reclassification of financial assets [abstract]	Abstract	
ifrs-full	DisclosureOfReclassificationOfFinancialAssets		reclassification of financial assets [text block]	Explanatory disclosure of information about the reclassification of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 12B
ifrs-full	DisclosureOfReclassificationOfFinancialAssets		reclassification 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	DisclosureOfReclassificationOfFinancialAssets		reclassification of financial assets [table]	Table disclosing information related to the reclassification of financial assets.	disclosure: IFRS 7 12B

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ifrs-full	DisclosureOfReclassificationOfFinancialInstruments	DisclosureOfReclassificationOfFinancialInstruments	DisclosureOfReclassificationOfFinancialInstruments [text block]	Financial Instruments disclosure of the reclassification of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfReclassifications	DisclosureOfReclassifications	DisclosureOfReclassifications or changes in presentation [abstract]	Changes in Presentation Abstract	
ifrs-full	DisclosureOfReclassificationOfFinancialInstruments	DisclosureOfReclassificationOfFinancialInstruments	DisclosureOfReclassificationOfFinancialInstruments or changes in presentation [text block]	Financial Instruments disclosure of reclassifications or changes in the presentation of items in the financial statements.	disclosure: IAS 1 41
ifrs-full	DisclosureOfReclassifications	DisclosureOfReclassifications	DisclosureOfReclassifications or changes in presentation [line items]	Financial Instruments 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.	Items
ifrs-full	DisclosureOfReclassifications	DisclosureOfReclassifications	DisclosureOfReclassificationOfFinancialInstruments or changes in presentation [table]	Financial Instruments disclosure of reclassification information related to reclassifications or changes in presentation.	disclosure: IAS 1 41

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ifrs-full	DisclosureOfReconciliationBetween	[text block]	Disclosureof derecognition between investment 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.	AssetsAndLiabilitiesRecognised IFRS 11 C12 b
ifrs-full	DisclosureOfReconciliationBetween	[text block]	Disclosureof derecognition between investment 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.	AssetsAndLiabilitiesRecognised IFRS 11 C10
ifrs-full	DisclosureOfReconciliationOf	[text block]	Disclosureof reconciliation of changes in biological assets [abstract]	BiologicalAssetsAbstract	
ifrs-full	DisclosureOfReconciliationOf	[text block]	Disclosureof reconciliation of changes in biological assets [text block]	The disclosure of the reconciliation of changes in biological assets. [Refer:	disclosure: IAS 41 50

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				Biological assets]	
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	Biological Assets Line Items	
			reconciliation of changes in biological 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	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	Biological Assets Table	disclosure: IAS 41 50
			reconciliation of changes in biological assets [table]	disclosing information related to the reconciliation of changes in biological assets.	
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	Goodwill Abstract	
			reconciliation of changes in goodwill [abstract]		
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	Goodwill Explanatory	disclosure: IFRS 3 B67 d
			reconciliation of changes in goodwill [text block]	disclosure of the reconciliation of changes in goodwill. [Refer: Goodwill]	
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	Goodwill Line Items	
			reconciliation of changes in goodwill [line items]	represent concepts included in a table. These concepts are used to disclose reportable information	

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				associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOf	table	DisclosureOfReconciliationOfChangesInGoodwill	Table disclosing information related to the reconciliation of changes in goodwill.	disclosure: IFRS 3 B67 d
ifrs-full	DisclosureOfReconciliationOf		DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents	Abstract	
ifrs-full	DisclosureOfReconciliationOf	text block	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents	Explanatory	
ifrs-full	DisclosureOfReconciliationOf		DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents	Table	IFRS 17 101 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOf		DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents	Table	Line Items

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			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	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents [table]	Schedule 1 disclosing information related to the reconciliation of changes in insurance contracts by components.	Component Table IFRS 17 101 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaims [abstract]		Remaining Coverage And Incurred Claims
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaims [text block]	The disclosure of the reconciliation of changes in insurance contracts by remaining coverage and incurred claims. [Refer: Insurance contracts [member]]	Remaining Coverage And Incurred Claims IFRS 17 100 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOfChangesInInsuranceContractsBy	These items represent concepts included in a table. These	Remaining Coverage And Incurred Claims

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			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	DisclosureOfReconciliationOf	table	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaims [table]	Schedule 17 100 – Effective 2021-01-01	Remaining Coverage And Incurred Claims
ifrs-full	DisclosureOfReconciliationOf		DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwill [abstract]		Goodwill Abstract
ifrs-full	DisclosureOfReconciliationOf	text block	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwill [text block]	disclosure of the reconciliation of changes in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	Goodwill Explanatory practice: IAS 38 118
ifrs-full	DisclosureOfReconciliationOf		DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwill [line items]	represent concepts included in a table. These concepts are used to disclose	Goodwill Line Items

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				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	Intangible Assets And Goodwill Table disclosing information related to the reconciliation of changes in intangible assets and goodwill.	practice: IAS 38 118
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOf	Allowance And Explanation Of Changes In Gross Carrying Amount For Financial Instruments [abstract]	
ifrs-full	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOf	Allowance And Explanation Of Changes In Gross Carrying Amount For Financial Instruments [text block]	IFRS 7 35H, disclosure: IFRS 7 35I

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				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	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	DisclosureOfReconciliationOf	AllowanceAnd	ExplanationOfChangesInGrossCarrying
			reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [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.	

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ifrs-full	DisclosureOfReconciliationOf	table	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstruments [table]	SubjectToOffsettingDisclosureOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstruments.	DisclosureOfChangesInGrossCarryingAmountForFinancialInstruments IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	DisclosureOfReconciliationOf	text block	DisclosureOfFinancialAssetsSubjectToOffsetting,EnforceableMasterNettingArrangementsOrSimilarAgreementsToIndividualLineItemsInStatementOfFinancialPosition [text block]	SubjectToOffsettingDisclosureOfTheReconciliationOfTheNetAmountsPresentedInTheStatementOfFinancialPositionForFinancialAssetsThatAreOffsetOrThatAreSubjectToAnEnforceableMasterNettingArrangementOrSimilarAgreement,ToTheIndividualLineItemAmountsPresentedInTheStatementOfFinancialPosition. [Refer: Financial assets]	DisclosureOfEnforceableMasterNettingArrangements IFRS 7 B46
ifrs-full	DisclosureOfReconciliationOf	text block	DisclosureOfFinancialLiabilitiesSubjectTo	SubjectToOffsettingDisclosureOfTheReconciliationOfTheNet	DisclosureOfEnforceableMasterNettingArrangements IFRS 7 B46

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			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	DisclosureOfReconciliationOf	DisclosureOf	Disclosure of reconciliation of liabilities arising from financing activities [abstract]	From Financing Activities	Abstract
ifrs-full	DisclosureOfReconciliationOf	text block	Disclosure of reconciliation of liabilities arising from financing activities [text block]	The Financing Activities	Appendix A, 7 44D
ifrs-full	DisclosureOfReconciliationOf		Disclosure of reconciliation of liabilities arising from financing	From Financing Activities	Line Items

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			activities [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOf	Table	DisclosureOf reconciliation of liabilities arising from financing activities [table]	Schedule Financing Activities Table disclosing information related to the reconciliation of liabilities arising from financing activities.	Table 7 44D
ifrs-full	DisclosureOfReconciliationOf	TextBlock	DisclosureOf reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	Financial Information of Associate Accounted For Using Equity Method 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]]	IFRS 12 B14 b
ifrs-full	DisclosureOfReconciliationOf	TextBlock	DisclosureOf reconciliation of summarised financial	Financial Information of Joint Venture Accounted For Using Equity Method disclosure of the reconciliation of the	IFRS 12 B14 b

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			information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	summarised financial information of a joint venture accounted for using the equity method to the carrying amount of the reporting entity's interest in the joint venture. [Refer: Carrying amount [member]; Joint ventures [member]]	
ifrs-full	DisclosureOfRedemptionProhibition	DisclosureOfRedemptionProhibition	DisclosureOfRedemptionProhibition	DisclosureOfRedemptionProhibition	DisclosureOfRedemptionProhibition
			redemption prohibition, transfer between financial liabilities and equity [text block]	disclosure for the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.	Liabilities And Equity Explanatory IFRIC 2 Disclosure
ifrs-full	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract
			redesignated financial assets and liabilities [abstract]		
ifrs-full	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory	DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory
			redesignated financial assets and liabilities [text block]	disclosure of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial	IFRS 1 29

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				assets; Financial liabilities; IFRSs [member]]	
ifrs-full	DisclosureOfRedesignatedFinancialAssetsAndLiabilities		redesignated financial assets and 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	DisclosureOfRedesignatedFinancialAssetsAndLiabilities		redesignated financial assets and liabilities [table]	disclosing information related to redesignated financial assets and liabilities.	disclosure: IFRS 1 29
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17		redesignation of financial assets at date of initial application of IFRS 17 [abstract]		ApplicationOfIFRS17Abstract
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17		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.	ApplicationOfIFRS17Explanatory IFRS 17 C32 – Effective 2021-01-01
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17		redesignation of financial assets at date	represent concepts included in a	ApplicationOfIFRS17LineItems

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			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	DisclosureOfRedesignationOf	FinancialAssets	Disclosure of financial assets at date of initial application of IFRS 17 [table]	ASD and Initial Application of IFRS 17. disclosing information related to redesignation of financial assets at the date of initial application of IFRS 17.	IFRS 17 Table – Effective 2021-01-01
ifrs-full	DisclosureOfRegulatoryDeferral	Accounts	Disclosure of regulatory deferral accounts [text block]	Full disclosure for regulatory deferral accounts.	disclosure: IFRS 14 Presentation, disclosure: IFRS 14 Disclosure
ifrs-full	DisclosureOfReimbursementRights	Abstract	Disclosure of reimbursement rights [abstract]		
ifrs-full	DisclosureOfReimbursementRights	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	DisclosureOfReimbursementRights	LineItems	Disclosure of reimbursement rights [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information	

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				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	DisclosureOfReinsurance	TextBlock	Disclosure of reinsurance [text block]	The disclosure of reinsurance.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfRelatedParties	TextBlock	Disclosure of related party [text block]	The entire disclosure for related parties.	disclosure: IAS 24 Disclosures
ifrs-full	DisclosureOfRepurchaseAndReverseRepurchaseAgreements	TextBlock	Disclosure of repurchase and reverse repurchase agreements [text block]	Agreements explanatory disclosure of repurchase and reverse repurchase agreements.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfResearchAndDevelopmentExpense	TextBlock	Disclosure of research and development expense [text block]	Explanatory disclosure of research and development expense. [Refer: Research and development expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfReservesWithinEquity	TextBlock	Disclosure of reserves within equity [text block]	Explanatory disclosure of reserves within equity. [Refer: Other reserves [member]]	disclosure: IAS 1 79 b
ifrs-full	DisclosureOfReservesWithinEquity	TextBlock	Disclosure of reserves within equity [abstract]		
ifrs-full	DisclosureOfReservesWithinEquity	TextBlock	Disclosure of reserves of reserves	Line items represent	

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			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	DisclosureOfReservesWithinEquity	ReservesWithinEquity	Disclosure of reserves within equity [table]	Schedule disclosing information related to reserves within equity.	disclosure: IAS 1 79 b
ifrs-full	DisclosureOfRestrictedCashAndCashEquivalents	RestrictedCashAndCashEquivalents	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	Revenue	Disclosure of revenue [text block]	The entire disclosure for revenue.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfRevenueFromContractsWithCustomers	RevenueFromContractsWithCustomers	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	RiskManagementStrategyRelatedToHedgeAccounting	Disclosure of risk management strategy related to hedge accounting [abstract]		Abstract
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccounting	RiskManagementStrategyRelatedToHedgeAccounting	Disclosure of risk management strategy related to hedge accounting [abstract]	The explanatory disclosure of risk management strategy related to hedge accounting.	disclosure: IFRS 7 22A

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			strategy related to hedge accounting [text block]	management strategy related to hedge accounting.	
ifrs-full	DisclosureOfRiskManagement		Disclosure of risk management strategy related to hedge accounting [line items]	To hedge accounting line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRiskManagement		Disclosure of risk management strategy related to hedge accounting [table]	To hedge accounting disclosing information related to the risk management strategy in relation to hedge accounting.	disclosure: IFRS 7 22A
ifrs-full	DisclosureOfSegmentInfo	Disclosure of Major Customers	Disclosure of major customers [text block]	The disclosure of major customers.	disclosure: IFRS 8 34
ifrs-full	DisclosureOfSensitivityAnalysis		Disclosure of sensitivity analysis for actuarial assumptions [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysis		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

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				determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	LineItems
			of sensitivity analysis for actuarial assumptions [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	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	ScheduleTable
			of sensitivity analysis for actuarial assumptions [table]	disclosing information related to the sensitivity analysis for actuarial assumptions.	disclosure: IAS 19 145
ifrs-full	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	MeasurementToChangesInUnobservableInputsAssets
			of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]		
ifrs-full	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	DisclosureOfSensitivityAnalysis	MeasurementToChangesInUnobservableInputsAssets
			of sensitivity analysis of fair value	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	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value measurement to changes in unobservable inputs, 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.	ChangesInUnobservableInputsAssets
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	disclosing information related to the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs.	ChangesInUnobservableInputsAssets IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]		ChangesInUnobservableInputsEntity
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value	disclosure of the sensitivity analysis of	ChangesInUnobservableInputsEntity 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	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [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.	ChangesInUnobservableInputsEntity
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	disclosing information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	ChangesInUnobservableInputsEntity IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]		ChangesInUnobservableInputsLiabil
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity	disclosure of	ChangesInUnobservableInputsLiabil 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	DisclosureOfSensitivityAnalysis		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.	ChangesInUnobservableInputsLiabil
ifrs-full	DisclosureOfSensitivityAnalysis		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.	ChangesInUnobservableInputsLiabil IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	The disclosure of a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	IFRS 17 129 – Effective 2021-01-01 IFRS17Explanatory
ifrs-full	DisclosureOfSensitivityAnalysis		of sensitivity analysis to changes		ThatAriseFromContractsWithinScope

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	DisclosureOfSensitivityAnalysis		Disclosures of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [text block]	The exposures that are the subject of the disclosure of the sensitivity analysis to changes in risk exposures that arise from contracts within the scope of IFRS 17.	That Arise From Contracts Within Scope of IFRS 17 128 a – Effective 2021-01-01
ifrs-full	DisclosureOfSensitivityAnalysis		Disclosures of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	That Arise From Contracts Within Scope of IFRS 17 128 a – Effective 2021-01-01
ifrs-full	DisclosureOfSensitivityAnalysis		Disclosures of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [table]	Schedule of disclosing information related to the sensitivity analysis to changes in risk exposures that arise from contracts within the	That Arise From Contracts Within Scope of 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	[text block]	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		Disclosure of detailed information about service concession arrangements [abstract]	Abstract	
ifrs-full	DisclosureOfServiceConcessionArrangements	[text block]	Disclosure of service concession arrangements [text block]	Explanatory disclosure for service concession arrangements.	disclosure: SIC 29 Consensus
ifrs-full	DisclosureOfServiceConcessionArrangements		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	DisclosureOfServiceConcessionArrangements	[table]	Disclosure of detailed information about service concession arrangements [table]	Schedule disclosing information related to details of service concession arrangements.	disclosure: SIC 29 6
ifrs-full	DisclosureOfShare-basedPayments	[table]	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	text block	Disclosure of share capital, reserves and other equity interest [text block]	The entity's disclosure for share capital, reserves and other equity interest.	disclosure: IAS 1 79
ifrs-full	DisclosureOfSignificantAdjustmentsToValuationOfInvestmentProperty	text block	Disclosure of significant adjustments to valuation obtained [text block]	The 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	DisclosureOfSignificantInterestRateBenchmarksToWhichEntity'sHedgingRelationshipsAreExposed	text block	Disclosure of significant interest rate benchmarks to which entity's hedging relationships are exposed [text block]	The 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		Disclosure of associates [abstract]	Abstract	
ifrs-full	DisclosureOfSignificantInvestments	TextBlock	Disclosure of associates [text block]	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		Disclosure 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	Table	Disclosure 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		Disclosure of subsidiaries [abstract]	Abstract	
ifrs-full	DisclosureOfSignificantInvestments	TextBlock	Disclosure of subsidiaries [text block]	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		Disclosure of 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	DisclosureOfSignificantInvestments	DisclosureOfSignificantInvestments	DisclosureOfSubsidiaries [table]	Separable disclosing information related to subsidiaries.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	DisclosureOfSignificantJudgements	DisclosureOfSignificantJudgements	DisclosureOfAssumptions of significant judgements and assumptions made in relation to interests in other entities [text block]	Disclosures Made In Relation To Interests In Other Entities	IFRS 12 7
ifrs-full	DisclosureOfSignificantJudgements	DisclosureOfSignificantJudgements	DisclosureOfChanges of significant judgements and changes in judgements made in applying IFRS 17 [text block]	The Judgements Made In Applying IFRS 17	IFRS 17 117 – Effective 2021-01-01
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssets	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssets	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssets	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

			of assets [abstract]		
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssets	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.	Explanatory IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssets	Table	Disclosure of significant unobservable inputs used in fair value measurement of 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.	LineItems
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssets	Table	Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	disclosing information related to significant unobservable inputs used in the fair value measurement of assets.	Table 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	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityExplanatoryTextBlock		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]	The fair value 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	SignificantUnobservableInputsUsedInFairValueMeasurementOfEquityTable	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityTable	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of equity.	IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract	SignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract		
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesExplanatoryTextBlock	SignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesExplanatoryTextBlock	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesExplanatoryTextBlock	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.	IFRS 13 93 d
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesLineItems	SignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesLineItems	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesLineItems	The fair value measurement of liabilities represent concepts included in a table. These concepts are used to disclose reportable information	

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				associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesTable	text block	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	Schedule Value Measurement of Liabilities. disclosing information related to significant unobservable inputs used in the fair value measurement of liabilities.	IFRS 13 93 d
ifrs-full	DisclosureOfSubordinatedLiabilities	text block	Disclosure of subordinated liabilities [text block]	The disclosure of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfSignificantAccountingPolicies	text block	Disclosure of significant accounting policies [text block]	The disclosure of significant accounting policies applied by the entity.	disclosure: IAS 1 117
ifrs-full	DisclosureOfTaxReceivablesAndPayables	text block	Disclosure of tax receivables and payables [text block]	mandatory disclosure of tax receivables and payables.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTemporaryDifferences, Unused Tax Losses and Unused Tax Credits	text block	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]	Losses And Unused Tax Credits	Abstract
ifrs-full	DisclosureOfTemporaryDifferences, Unused Tax Losses and Unused Tax Credits	text block	Disclosure of temporary difference, unused tax losses and unused tax	Losses And Unused Tax Credits	Explanatory 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	DisclosureOfTemporaryDifferences	DisclosureOfTemporaryDifferences	of temporary difference, unused tax losses and unused tax credits [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.	TaxCreditsLineItems
ifrs-full	DisclosureOfTemporaryDifferences	DisclosureOfTemporaryDifferences	of temporary difference, unused tax losses and unused tax credits [table]	disclosing information related to temporary differences, unused tax losses and unused tax credits.	Table IAS 12 81 g
ifrs-full	DisclosureOfTermsAndConditions	DisclosureOfTermsAndConditions	of terms and conditions of share-based payment arrangement [abstract]		ShareBasedPaymentArrangementAbstract
ifrs-full	DisclosureOfTermsAndConditions	DisclosureOfTermsAndConditions	of terms and conditions of share-based	disclosure of the general terms and	ShareBasedPaymentArrangementExplanatory 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	DisclosureOfTermsAndConditions	Table	Disc of Share-based payment arrangement [line items]	Share-based Payment Arrangement 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	DisclosureOfTermsAndConditions	Table	Disc of Share-based payment arrangement [table]	Share-based Payment Arrangement Table disclosing information related to terms and conditions of share-based payment arrangements.	IFRS 2 45
ifrs-full	DisclosureOfTradeAndOtherPayables	Table	Disc of trade and other payables [text block]	The disclosure of trade and other payables. [Refer: Trade and other payables]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTradeAndOtherReceivables	Table	Disc of trade and other receivables [text block]	The disclosure of trade and other receivables. [Refer: Trade	common practice: IAS 1 10 e

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				and other receivables]	
ifrs-full	DisclosureOfTradingIncomeExpense		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	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations		Disclosure of transaction price allocated to remaining performance obligations [abstract]		Abstract
ifrs-full	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations		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.	Explanatory IFRS 15 120 b i
ifrs-full	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations		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.	Line Items
ifrs-full	DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations		Disclosure of transaction price	Single table disclosing information	Table IFRS 15 120 b i

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			allocated to remaining performance obligations [table]	related to the transaction price allocated to the remaining performance obligations in contracts with customers.	
ifrs-full	DisclosureOfTransactionsBetweenRelatedPartiesAbstract		Disclosures of transactions between related parties [abstract]		
ifrs-full	DisclosureOfTransactionsBetweenRelatedPartiesExplanatory		Disclosures of transactions between related parties [text block]	Explanatory disclosure of transactions between the entity and its related parties. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DisclosureOfTransactionsBetweenRelatedPartiesLineItems		Disclosures 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	DisclosureOfTransactionsBetweenRelatedPartiesTable		Disclosures 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	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilities		Disclosed separately transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]		
ifrs-full	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilities		Disclosed separately transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	IFRS 3 B64 I
ifrs-full	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilities		Disclosed separately 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	DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilities		Disclosed separately transactions recognised separately from acquisition	Schedule disclosing information related to transactions recognised	IFRS 3 B64 I

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			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	DisclosureOfTransfersOfFinancialAssets	Disclosure of transfers of financial assets [text block]	Explanatory disclosure of transfers of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 Transfers of financial assets
ifrs-full	DisclosureOfTreasuryShares	DisclosureOfTreasuryShares	Disclosure of treasury shares [text block]	The disclosure of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTypesOfInsuranceContracts	DisclosureOfTypesOfInsuranceContracts	Disclosure of types of insurance contracts [abstract]	Abstract	
ifrs-full	DisclosureOfTypesOfInsuranceContracts	DisclosureOfTypesOfInsuranceContracts	Disclosure of types of insurance contracts [text block]	Explanatory 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	DisclosureOfTypesOfInsuranceContracts	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	DisclosureOfTypesOfInsurance	DisclosureOfTypesOfInsurance	DisclosureTable 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	DisclosureTable of unconsolidated structured entities [abstract]	Abstract	
ifrs-full	DisclosureOfUnconsolidatedStructuredEntities	DisclosureOfUnconsolidatedStructuredEntities	DisclosureTable 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	DisclosureOfUnconsolidatedStructuredEntities	DisclosureTable 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	DisclosureOfUnconsolidatedStructuredEntities	DisclosureTable 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	DisclosureOfVoluntaryChange		AccountingPolicyAbstract of voluntary change in accounting policy [abstract]		
ifrs-full	DisclosureOfVoluntaryChange		AccountingPolicyLineItems 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	DisclosureOfVoluntaryChange	Table	AccountingPolicyTable of voluntary change in accounting policy [table]	Table disclosing information related to a voluntary change in accounting policy.	disclosure: IAS 8 29
ifrs-full	DisclosureOfYieldCurveUsed		DiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItems of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]		
ifrs-full	DisclosureOfYieldCurveUsed		DiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItems 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	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlying		of yield curve used to discount cash flows that do not vary based on returns on underlying 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	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlying		of yield curve used to discount cash flows that do not vary based on returns on underlying items [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	DisclosuresAboutOverlayApproach		Disc Abstract about overlay approach [abstract]		
ifrs-full	DisclosuresAboutTemporaryExemptionFromIFRS9		Disclosure from IFRS 9 Abstract about temporary exemption from IFRS 9 [abstract]		
ifrs-full	DisclosureThatRelatedPartyTransactionsWereMadeOnTermsEquivalentToThoseThatPrevailInArms		Disclosure of that related party transactions	disclosure 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	Disclosure Whether	Loans Payable	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	Discontinued Operations	Member	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

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				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	Discounted	Unguaranteed	Residual Value	Of Assets	Subject To Finance Lease
		debit	unguaranteed residual value of assets subject to finance lease	of the discounted unguaranteed residual value of assets subject to finance leases. Unguaranteed residual value is the portion of the residual value of the underlying asset, the realisation of which by a lessor is not assured or is guaranteed solely by a party related to the lessor. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of	IFRS 16 94

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				an underlying asset.	
ifrs-full	DiscountRateMeasurementInput	Member	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	DiscountRateUsed	§ 39 C Instant Measurement	Discount rate used in current measurement of fair value less costs of disposal	Fair Value less Costs of Disposal rate used in the current measurement of fair value less costs of disposal.	IAS 36 130 f iii
ifrs-full	DiscountRateUsed	§ 39 C Previous Measurement	Discount rate used in previous measurement of fair value less costs of disposal	Fair Value less Costs of Disposal rate used in the previous measurement of fair value less costs of disposal.	IAS 36 130 f iii
ifrs-full	DiscountRateUsed	§ 39 C Reflect in Value of Money	Discount rate used to reflect time value of money, regulatory deferral account balances	Regulatory Deferral Account Balances rate used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	IAS 14 33 b
ifrs-full	DiscussionOfImpactThatInitialApplicationOfNewIFRSIsExpectedToHaveOnFinancialStatements		Discussion of impact that initial application of new IFRS is expected to have on	IFRSs Expected To Have On Financial Statements discussion of the impact that the initial application of a new IFRS is expected	IAS 8 31 e i

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			financial statements	to have on financial statements.	
ifrs-full	DisposalGroupsClassifiedAsHeldForSaleMembers		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	DisposalOfMajorSubsidiariesMembers		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		Disposals and retirements, intangible assets and goodwill	Goodwill in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	DisposalsAndRetirementsIntangibleAssetsAndGoodwillAbstract		Disposals and retirements, intangible assets and goodwill [abstract]		

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ifrs-full	Disposals And Retirement credit	Intangible Assets Other Than Goodwill	Disposals, 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	Disposals And Retirement credit	Intangible Assets Other Than Goodwill	Disposals, intangible assets other than goodwill [abstract]		Abstract
ifrs-full	Disposals And Retirement credit	Property, Plant and Equipment	Disposals, 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	Disposals And Retirement credit	Property, Plant and Equipment	Disposals, property, plant and equipment [abstract]		Abstract
ifrs-full	Disposals Biological Assets, credit	Biological Assets	Disposals, biological assets	The decrease in biological assets resulting from disposals. [Refer: Biological assets]	disclosure: IAS 41 50 c
ifrs-full	Disposals Intangible Assets, credit	Intangible Assets And Goodwill	Disposals, intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from disposals. [Refer:	common practice: IAS 38 118 e ii

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				Intangible assets and goodwill]	
ifrs-full	DisposalsIntangible assets	Other intangible assets, credit	Disposals, goodwill 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	DisposalsInvestment property	Disposals, 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	DisposalsProperty, plant and equipment	Disposals, 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	Distribution and administrative expenses	Administrative expenses, 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	Distribution costs	Costs, debit	Distribution costs	The amount of costs relating to the distribution of goods and services.	example: IAS 1 103, disclosure: IAS 1 99

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ifrs-full	Dividends Payable	X instant, credit	Dividends payables	The amount of dividends that the company has declared but not yet paid.	common practice: IAS 1 55
ifrs-full	Dividends Classified as Expense	X debit	Dividends classified as expense	The amount of dividends classified as an expense.	example: IAS 32 40
ifrs-full	Dividends Paid	X duration, debit	Dividends recognised as distributions to owners	The amount of dividends recognised as distributions to owners.	disclosure: IAS 1 107
ifrs-full	Dividends Paid	X duration, 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	Dividends Paid	X duration, 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	Dividends Paid	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	Dividends Paid	X duration	Dividends paid, ordinary shares per share	The amount of dividends paid per ordinary share.	disclosure: IAS 34 16A f
ifrs-full	Dividends Paid	X duration, debit	Dividends paid, other shares	The amount of dividends paid by the	disclosure: IAS 34 16A f

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				entity on shares other than ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	DividendsPaid	OtherSharesPer duration	Dividends paid, other shares per share	The amount of dividends paid per other share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	Equityholders credit	Dividends paid to equity holders of parent, classified as financing activities	classified as financing activities. outflow for dividends paid to equity holders of the parent, classified as financing activities.	Activities practice: IAS 7 17
ifrs-full	DividendsPaid	Noncontrolling 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	DividendsPaid	Noncontrolling credit	Dividends paid to non-controlling interests, classified as financing activities	classified as financing activities. 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	DividendsPayable	Instant, credit	Dividends payable, non-cash assets distributions	The amount of dividends payable by means of the distribution	disclosure: IFRIC 17 16 a

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				of non-cash assets to owners.	
ifrs-full	DividendsProposed	X	Or Declared	Before Financial Statements	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.
					IAS 1 137 a, disclosure: IAS 10 13
ifrs-full	DividendsProposed	X	Or Declared	Before Financial Statements	The amount of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.
			duration		per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.
					IAS 1 137 a
ifrs-full	DividendsReceived	X	duration, debit	Dividends received	The amount of dividends received.
					disclosure: IFRS 12 B12 a
ifrs-full	DividendsReceived	X	duration, debit	Dividends received, classified as investing activities	The cash inflow from dividends received, classified as investing activities. [Refer:
					disclosure: IAS 7 31

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ifrs-full	DividendsReceived	Debit	ClassifiedAsOperatingActivities	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	DividendsReceived	Debit	ClassifiedAsInvestingActivities	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	DividendsReceived	Debit	ClassifiedAsInvestingActivities	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]	Method ClassifiedAsInvestingActivities Common practice: IAS 7 16
ifrs-full	DividendsReceived	Debit	ClassifiedAsInvestingActivities	Dividends received from joint ventures,	The cash inflow representing dividends	Common practice: IAS 7 16

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			classified as investing activities	received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]	
ifrs-full	DividendsRecognised	YieldAsid,debit	DividendsNoncontrollingInterests	of dividends recognised as distributions to non-controlling interests. [Refer: Non-controlling interests]	common practice: IAS 1 106 d
ifrs-full	DividendsRecognised	YieldAsid,debit	DividendsParent	of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]	common practice: IAS 1 106 d
ifrs-full	DividendsRecognised	YieldAsid,debit	DividendsParent,CurrentYear	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	DividendsRecognised	YieldAsid,debit	DividendsParent,PriorYears	of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]	common practice: IAS 1 106 d

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ifrs-full	DividendsRecognised	MixedAsDuration	Distributions	DividendsForOwners	TheShare, per share, of dividends recognised as distributions to owners.	disclosure: IAS 1 107
ifrs-full	DividendsRecognised	MixedFromInvestment credit	DividendsEquity Instruments	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	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 MeasuredAtFairValueThrough
ifrs-full	DividendsRecognised	MixedFromInvestment credit	DividendsEquity Instruments	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	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 MeasuredAtFairValueThrough

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				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	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	EarningsPerShareTextBlock	text block	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

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				earnings per share.		
ifrs-full	EffectiveDateOfRevaluationRight-of-use	EffectiveDateOfRevaluationRight-of-use	EffectiveDateOfRevaluationRight-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	EffectiveDatesOfRevaluationIntangible	EffectiveDatesOfRevaluationIntangible	EffectiveDatesOfRevaluationIntangible	Assets	Other than Goodwill	disclosure: IAS 38 124 a i
ifrs-full	EffectiveDatesOfRevaluationProperty	EffectiveDatesOfRevaluationProperty	EffectiveDatesOfRevaluationProperty	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	EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialAssets	EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialAssets	EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialAssets	First Application Of IFRS	7 42N a	

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			category, initial application of IFRS 9	profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialLiabilities	IRXX	interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	interest rate determined on the date that the entity reclassifies its financial liabilities out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]	IFRS 7 42N a
ifrs-full	EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfAvailableForSaleMeasurementCategory	IRXX	interest rate of financial assets reclassified out of available-for-sale financial assets	interest rate of financial assets reclassified out of the available-for-sale measurement category. [Refer: Financial assets]	IFRS 7 12A f – Expiry date 2021-01-01
ifrs-full	EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossMeasurementCategory	IRXX	interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	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

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				assets at fair value through profit or loss]	
ifrs-full	EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	membersMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	BasisOfDisaggregationOfInsuranceFinanceIncome 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	membersMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome	EffectOfAdjustmentsMadeWhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncome (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	BasisOfDisaggregationOfInsuranceFinanceIncome 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

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				contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	EffectOfAssetCeilingMember	Cr	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	EffectOfExchangeRateChanges	Yr	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	EffectOfExchangeRateChanges	Yr	Effect of exchange rate changes on cash and cash equivalents [abstract]	Abstract	

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ifrs-full	EffectOfOverlayApproachReclassificationAxis	EffectOfOverlayApproachReclassificationAxis	EffectOfOverlayApproachReclassificationAxis	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	EffectOfOverlayApproachReclassificationMember	EffectOfOverlayApproachReclassificationMember	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	EffectOfTransitionFromIFRSsMember	EffectOfTransitionFromIFRSsMember	EffectOfTransitionFromIFRSsMember	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	EffectOnAdjustmentOfContractualServiceMarginCredit	EffectOnAdjustmentOfContractualServiceMarginCredit	EffectOnAdjustmentOfContractualServiceMarginCredit	The amount of 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

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				cash flows of contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	EightYearsBeforeReportingYear	EightYearsBeforeReportingYear	EightYearsBeforeReportingYear [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	ElectricityDistributionMember	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	EliminationOfIntersegmentAmountsMember	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	EmployeeBenefitsExpense	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

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				exchange for a service rendered by employees or for the termination of employment.	
ifrs-full	EmployeeContributions	Duration, credit	Employee contributions	The amount of employee contributions to retirement benefit plans.	disclosure: IAS 26 35 b ii
ifrs-full	EmployerContributions	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	EnteringIntoSignificantCommitmentsOrContingentLiabilities	X duration, debit	Entity's 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	EntitysOwnEquityInstruments	X duration, debit	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

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				own equity instruments” axis if no other member is used.	
ifrs-full	Entity's Total For Associates Member	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	Entity's Total For Business Combinations Member	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	Entity's Total For Cash-generating Units Member	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	Entity's Total For Consolidated Structured Entities Member	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

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					structured entities
ifrs-full	EntitysTotalForExternalCreditGradesMember			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			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			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			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,

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					example: IFRS 7 IG25 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	Entity's Total For	Joint Operations	Member'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	Entity's Total For	Joint Ventures	Member'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	Entity's Total For	Probability Of Default	Member'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	Entity's Total For	Related Parties	Member'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

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				member is used.	
ifrs-full	EntitysTotalForSegment	ConsolidationItems	EntitysTotalForSegmentConsolidationItems [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	EntitysTotalForSubsidiaries	Member	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	EntitysTotalForUnconsolidated	EntityUsed	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	EntitysTotalForUnconsolidated	SubsidiariesMember	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:

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					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	EquityInstrumentContributedToFairValueOfPlanAssets	Instant, debit	Equity instruments, amount contributed to fair value of plan assets	The amount of equity 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	EquityInstrumentHeld	Instant, debit	Equity instruments held	The amount of instruments	common practice: IAS 1 55

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				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	Acquirer 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	EquityLiabilitiesAndRegulatoryDeferralAccountCreditBalances	Equity liabilities and regulatory deferral account 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

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				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		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		Equity reclassified into financial liabilities	The amount of equity reclassified into financial liabilities. [Refer: Equity; Financial liabilities]	disclosure: IAS 1 80A
ifrs-full	EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfAvailableForSaleCategory		Estimated cash flows of financial assets reclassified out of available-for-sale category	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

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			sale financial assets	[Refer: Financial assets available-for-sale]	
ifrs-full	EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	IFRS 7 12A f – Expiry date 2021-01-01
ifrs-full	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	disclosure: IFRS 3 B64 j i
ifrs-full	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	EstimatedFinancialLiabilitiesRecognisedInBusinessCombinations	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

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				only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity.	
ifrs-full	Estimated Financial Statement Credit	Estimated Financial Statement Credit	Contingent Liabilities	The amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 a
ifrs-full	Estimate Of Contributions Expected To Be Paid To Plan For Next Annual Reporting Period	Estimate Of Contributions Expected To Be Paid To Plan For Next Annual Reporting Period	Estimated 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	Estimate Of Undiscounted Claims That Arise From Contracts Within Scope Of IFRS 17	Estimate Of Undiscounted Claims That Arise From Contracts Within Scope Of IFRS 17	Estimated Amount of Undiscounted Claims That Arise From Contracts Within Scope Of IFRS 17	The amount 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	Estimate Of Present Value Of Future Cash Flows	Estimate Of Present Value Of Future Cash Flows	Estimated Present Value Of Future Cash Flows	The member stands for the estimates of the present value of the	disclosure: IFRS 17 100 c i – Effective 2021-01-01, disclosure:

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				future cash flows related to insurance contracts. [Refer: Insurance contracts [member]]	IFRS 17 101 a – Effective 2021-01-01
ifrs-full	EstimatesOfPresentValueOfFutureCashInflows		EstimatesOfPresentValueOfFutureCashInflows	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	EstimatesOfPresentValueOfFutureCashOutflows	Yen Value of credit	EstimatesOfPresentValueOfFutureCashOutflows	The flows that arise from 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		EstimatesOfPresentValueOfFutureCashOutflows	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

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ifrs-full	EstimatesOfPresentValueOfFutureCashOutflowsOtherThanInsuranceAcquisitionCashFlowsMember	EstimatesOfPresentValueOfFutureCashOutflowsOtherThanInsuranceAcquisitionCashFlowsMember	EstimatesOfPresentValueOfFutureCashOutflowsOtherThanInsuranceAcquisitionCashFlowsMember	EstimatesOfPresentValueOfFutureCashOutflowsOtherThanInsuranceAcquisitionCashFlowsMember	disclosure: IFRS 17 107 a – Effective 2021-01-01
ifrs-full	EstimatesOfPresentValueOfInsuranceAcquisitionCashFlowsMember	EstimatesOfPresentValueOfInsuranceAcquisitionCashFlowsMember	EstimatesOfPresentValueOfInsuranceAcquisitionCashFlowsMember	EstimatesOfPresentValueOfInsuranceAcquisitionCashFlowsMember	disclosure: IFRS 17 107 a – Effective 2021-01-01

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				contracts or groups of insurance contracts within the portfolio.	
ifrs-full	EventsOfReclassificationOfFinancialAssetsAxis		EventsOfReclassificationOfFinancialAssetsAxis	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		EventsOfReclassificationOfFinancialAssetsMember	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		ExchangeDifferencesOnTranslationAbstract		
ifrs-full	ExciseTaxPayable	Yes constant, credit	Excise tax payables	The amount of payables related to excise tax.	common practice: IAS 1 78
ifrs-full	ExercisePriceOfOutstandingShareOptions	Yes constant	Exercise price of outstanding share options	The exercise price of outstanding share options.	disclosure: IFRS 2 45 d

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ifrs-full	ExercisePriceShareOptionsGranted	ShareOptionsDuration	Redeemable price, share options granted	The exercise price of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedCashOutflowOnRedemptionOrRepurchaseOfPuttableFinancialInstruments	CashOutflowOnRedemptionOrRepurchaseOfPuttableFinancialInstruments	Expected cash outflow on redemption or repurchase of puttable financial instruments	Cash outflow on the redemption or repurchase of puttable financial instruments classified as equity. [Refer: Liquidity risk [member]; Financial instruments, class [member]]	Financial Instruments IAS 1 136A c
ifrs-full	ExpectedCreditLossesCollectivelyAssessed	CreditLossesCollectivelyAssessed	Expected credit losses collectively assessed [member]	ifrs 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	ExpectedCreditLossesIndividuallyAssessed	CreditLossesIndividuallyAssessed	Expected credit losses individually assessed [member]	ifrs 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	CreditLossRate	Expected credit loss rate	The rate of expected credit losses,	example: IFRS 7 IG20D,

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				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	ExpectedDividendX	ExpectedDividendX	ExpectedDividendX	ExpectedDividendX	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedDividendX	ExpectedDividendX	ExpectedDividendX	ExpectedDividendX	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedReimbursement	ExpectedReimbursement	ExpectedReimbursement	ExpectedReimbursement	disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j

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				Business combinations [member]]	
ifrs-full	ExpectedReimbursement	ExpectedReimbursement, Other provisions	ExpectedReimbursement, 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	ExpenseArisingFromExploration	ExpenseArisingFromExploration	ExpenseArisingFromExploration 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	ExpenseArisingFromInsuranceContracts	ExpenseArisingFromInsuranceContracts	The amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 37 b – Expiry date 2021-01-01

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ifrs-full	ExpenseByNature	Accumulation, 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	Accumulation, debit	Expenses 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	Accumulation, debit	Expenses 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.	Example: 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

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ifrs-full	ExpenseFromCashSettledShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	CashSettledShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	ExpenseFromCashSettledShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	ExpenseFromCashSettledShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets. [Refer: Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets]	IAS 1 112 c
ifrs-full	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets	ContinuingInvolvementInDerecognisedFinancialAssets	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]	IFRS 7 42G b
ifrs-full	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets	ContinuingInvolvementInDerecognisedFinancialAssets	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets	ExpenseFromContinuingInvolvementInDerecognisedFinancialAssets	IFRS 7 42G b

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			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	ExpenseFromEquitySettlement	ShareBasedPayment	ExpenseFromEquitySettlementShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	TransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets. [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	ExpenseFromShareBasedPayment	ShareBasedPayment	ExpenseFromShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	ExpenseFromShareBasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	IFRS 2 51 a

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			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	ExpenseFromSharebasedPayment	SharebasedPayment	ExpenseFromSharebasedPayment share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]	InWhichGoodsOrServicesReceivedDidNotQualifyF	
ifrs-full	ExpenseFromSharebasedPayment	SharebasedPayment debit	ExpenseFromSharebasedPayment share-based payment transactions with employees	WithEmployees of expense from share-based payment transactions with employees.	common practice: IAS 1 112 c
ifrs-full	ExpenseIncome	IncludedInProfitOrLoss credit	OpenLiabilities (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	UnderInsuranceContracts (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	AndReinsuranceContracts IFRS 4 IG37 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

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				reinsurance contracts issued]	
ifrs-full	ExpenseOfRestructuring	DuringAdebit	Activities	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

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				effect on the nature and focus of the entity's operations.	
ifrs-full	ExpenseRecognisedDuringPeriod	UsefulDuringPeriod debit	ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtForRelatedPartyTransaction	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	ExpenseRelatingToLeasesOfLowValueAssetsForWhichRecognitionExemptionHasBeenUsed debit	ExpenseRelatingToLeasesOfLowValueAssetsForWhichRecognitionExemptionHasBeenUsed	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	ExpenseRelatingToShort-termLeasesForWhichRecognitionExemptionHasBeenUsed	ExpenseRelatingToShort-termLeasesForWhichRecognitionExemptionHasBeenUsed debit	ExpenseRelatingToShort-termLeasesForWhichRecognitionExemptionHasBeenUsed	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

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				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	debit	relating to variable lease payments not included in measurement of lease liabilities	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.	IFRS 16 53 e

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ifrs-full	Expenses Arising From Reinsurance Contracts	From Reinsurance Contracts	Expenses arising from reinsurance held	[Refer: Lease liabilities]	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	Expenses From Allocation Of Premiums	Allocation Of Premiums	Expenses paid to reinsurer from allocation of premiums	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	Expenses On Financial Assets Recognised In Other Comprehensive Income	Financial Assets Recognised In Other Comprehensive Income	Expenses recognised out of available-for-sale financial assets	Out of available-for-sale financial assets	Available-for-sale financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	Financial Assets Recognised In Other Comprehensive Income IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	Expenses On Financial Assets Recognised In Profit Or Loss	Financial Assets Recognised In Profit Or Loss	Expenses recognised out of financial assets at fair value through profit or loss	Out of financial assets at fair value through profit or loss	Financial Assets Recognised In Profit Or Loss	Financial Assets Recognised In Profit Or Loss IFRS 7 12A e – Expiry date 2021-01-01

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			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	ExplanationHowServiceConcessionsArrangementsHaveBeenClassified		Explanation of how service concession arrangement has been classified	Explanation of how a service concession arrangement has been classified. [Refer: Service concession arrangements [member]]	Disclosure: SIC 29 6 e
ifrs-full	ExplanationOfAccountingPoliciesAndMethodsOfComputationFollowedInInterimFinancialStatements		Description of accounting policies and methods of computation followed in interim financial statements [text block]	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	ExplanationOfAdjustmentsBetweenDenominatorsUsedToCalculateBasicAndDilutedEarningsPerShare		Explanation of adjustments between	Disclosure of reconciliation of the denominators	Disclosure: IAS 33 70 b

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			denominators used to calculate basic and diluted earnings per share	used in calculating basic and diluted earnings per share to each other.	
ifrs-full	ExplanationOfAdjustmentsOfNumeratorToCalculateBasicEarningsPerShare		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.	IAS 33 70 a
ifrs-full	ExplanationOfAdjustmentsOfNumeratorToCalculateDilutedEarningsPerShare		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.	IAS 33 70 a
ifrs-full	ExplanationOfAdjustmentsThatWouldBeNecessaryToAchieveFairPresentation		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	IAS 1 23 b

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				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	ExplanationOfAmountOfAnyGainRecognised		of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	And Line Item In Statement Of Comprehensive Income IFRS 3 B64 n i description of the line item in the statement of comprehensive income in which a gain in a bargain purchase transaction is recognised. [Refer: Gain recognised in bargain purchase transaction]	
ifrs-full	ExplanationOfAmountReclassified		of amount reclassified between profit or loss and other comprehensive income applying overlay approach	The Loss And Other Comprehensive Income Applying IFRS 4 39L d – Effective on first application of IFRS 9 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	

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				statements to understand how that amount is derived.	
ifrs-full	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes
ifrs-full	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes	ExplanationOfAnyChangesInRangeOfOutcomes
ifrs-full	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue

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				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	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout
			of sources of estimation uncertainty with significant risk of causing material adjustment	of sources of estimation uncertainty with significant risk of causing material adjustment	of sources of estimation uncertainty with significant risk of causing material adjustment
ifrs-full	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout
			of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts
ifrs-full	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout	ExplanationOfAssumptionAbout
			of basis of preparation of unadjusted comparative information	of basis of preparation of unadjusted comparative information	of basis of preparation of unadjusted comparative 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

				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	ExplanationOf	BodyOfAuthoris	Explanation of body of authorisation	The explanation of who authorised the financial statements for issue.	disclosure: IAS 10 17
ifrs-full	ExplanationOf	ChangeInActivit	Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	The detailed 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	ExplanationOf	ChangeInActivit	Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	The detailed 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	ExplanationOf	ChangeInBusines	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

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				Financial assets]	
ifrs-full	ExplanationOf	ChangeInName	OfReportingEntity	ForOtherMeansOfIdentification	FromEndOfPrecedingReportingPeriod
			of change in name of reporting entity or other means of identification from end of preceding reporting period	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.	IAS 1 51 a
ifrs-full	ExplanationOf	ChangesInApplicable	TaxRates	The	AccountingPeriod
			of changes in applicable tax rates to previous accounting period	explanation of the changes in the entity's applicable income tax rate(s) compared to the previous accounting period.	IAS 12 81 d
ifrs-full	ExplanationOf	ChangesInDescription	OfRetirementBenefitPlan	The	BenefitPlan disclosure:
			of changes in description of retirement benefit plan	explanation of the changes in the description of the retirement benefit plan during the period covered by the report.	IAS 26 36 g
ifrs-full	ExplanationOf	ContractualObligations	ToPurchase,ConstructOrDevelopInvestmentPropertyOrForRepairs,Maintenance	The	ConstructOrDevelopInvestmentPropertyOrForRepairs
			of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance	explanation of contractual obligations to purchase, construct or develop investment property or for repairs,	IAS 40 75 h

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			or enhancements	maintenance or enhancements. [Refer: Investment property]	
ifrs-full	ExplanationOfCreditRiskManagement	CreditRiskManagement	Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	And How They Relate To Recognition And Measurement of expected credit losses. 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	DepartureFromIFRS	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

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				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	ExplanationOfDesignatedFinancialAssetsThatAreHeldOutsideLegalEntityThatIssuesContractsWithinScopeOfIFRS4		ExplanationOfDesignatedFinancialAssetsThatAreHeldOutsideLegalEntityThatIssuesContractsWithinScopeOfIFRS4	Other explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4.	disclosure: IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	ExplanationOfDetailsOfAnyInvestmentInEmployer		ExplanationOfDetailsOfAnyInvestmentInEmployer	Other explanation of the details of any investment in the employer that a retirement benefit plan has.	disclosure: IAS 26 35 a iv
ifrs-full	ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedPartyTransactions		ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedPartyTransactions	Other explanation of the details of guarantees given or received for outstanding balances for	disclosure: IAS 24 18 b ii

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			related party transaction	related party transactions. [Refer: Guarantees [member]; Related parties [member]]	
ifrs-full	ExplanationOfDetailsOfInvestmentExceeding		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 Five Per Cent Limit 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.	Net Assets Available For Benefits IAS 26 35 a iii
ifrs-full	ExplanationOfDifferencesBetweenOperatingLeaseCommitmentsDisclosedApplyingIAS17AndLeaseLiabilitiesRecognisedAtDateOfInitialApplicationOfIFRS16		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 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	Disclosed Applying IAS 17 And Lease IFRS 16 C12 b

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				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	Explanation of	Direct Measurement	Explanation of fair value of direct measurement of fair value of goods or services received	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).	Disclosures IFRS 2 48

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ifrs-full	ExplanationOfDisposalOfInvestmentPropertyCarriedAtCostOrInAccordanc	ExplanationOfDisposalOfInvestmentPropertyCarriedAtCostOrInAccordanc	ExplanationOfDisposalOfInvestmentPropertyCarriedAtCostOrInAccordanc	TheAtCostOrInAccordanc	thisAccordanc	WithIFRS16WithinFa
ifrs-full	ExplanationOfEffectOfChangeForBiologicalAssets	EffectOfChangeForBiologicalAssets	ExplanationOfEffectOfChangeForBiologicalAssets	ExplanationOfEffectOfChangeForBiologicalAssets	IAS 41 56 c	BecomesReliablyMeasurabl

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				becomes reliably measurable. [Refer: Biological assets; Impairment loss]	
ifrs-full	ExplanationOfEffectOfChangesInAssumptionsToMeasureInsuranceAssetsAndInsuranceLiabilities		ExplanationOfEffectOfChangesInAssumptionsToMeasureInsuranceAssetsAndInsuranceLiabilities	of effect of changes in assumptions to measure insurance assets and insurance liabilities	disclosure 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		ExplanationOfEffectOfChangesInCompositionOfEntityDuringInterimPeriod	of effect of changes in composition of entity during interim period	the interim period IAS 34 16A i
				During the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. [Refer: Business combinations	

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				[member]; Discontinued operations [member]; Subsidiaries [member]]	
ifrs-full	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges
			of effect of changes in plan to sell non- current asset or disposal group held for sale on results of operations for current period	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	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges	ExplanationOfEffectOfChanges
			of effect of changes in plan to sell non- current asset or disposal group held for sale on results of operations for prior period	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

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				classified as held for sale]	
ifrs-full	Explanation Of Effect Of Sharebased Payments On Financial Position		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	Explanation Of Effect Of Sharebased Payments On Profit Or Loss		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	Explanation Of Effect Of Transition On Reported Cash Flows		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	Explanation Of Effect Of Transition On Reported Financial Performance		Explanation of effect of transition on reported	The explanation of how the transition	disclosure: IFRS 1 23

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			financial performance	from previous GAAP to IFRSs affected the entity's reported financial performance. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	ExplanationOfEffectOfTransition	ExplanationOfEffectOfTransition	ExplanationOfEffectOfTransition of effect of transition on reported financial position	FinancialPositionDisclosure: explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial position. [Refer: Previous GAAP [member]; IFRSs [member]]	IFRS 1 23
ifrs-full	ExplanationOfEffectOfTransition	ExplanationOfEffectOfTransition	ExplanationOfEffectOfTransition of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	PerformanceObligations: 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];	IFRS 15 117

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				Contract assets; Contract liabilities]	
ifrs-full	ExplanationOfEstimatedFinancialEffectOfContingentLiabilitiesInBusinessCombination		ExplanationOfEstimatedFinancialEffectOfContingentLiabilitiesInBusinessCombination	Contract assets; Contract liabilities]	BusinessCombination IFRS 3 B64 j i
ifrs-full	ExplanationOfEstimatedFinancialEffectOfContingentAssets		ExplanationOfEstimatedFinancialEffectOfContingentAssets	Contingent Assets 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	ExplanationOfFactAndBasisForPreparationOfFinancialStatementsWhenNotGoingConcernBasis		ExplanationOfFactAndBasisForPreparationOfFinancialStatements	Financial Statements explanation of the fact that the entity has not prepared	WhenNotGoingConcernBasis IAS 1 25

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			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	ExplanationOfFactorsInReachingDecisionThat		Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	ProvisionOfSupportByPreviouslyUnconsolidatedStructured Entity IFRS 12 16 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-full	ExplanationOfFactsAndCircumstances		Explanation of facts and circumstances indicating rare situation for	Rare Situation IFRS 7 12A c – Expiry date 2021-01-01 explanation of facts and circumstances indicating a rare situation	ReclassificationOutOfFinancial

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			reclassification out of financial assets at fair value through profit or loss	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	ExplanationOfFactsAndCircumstances	ExplanationOfSaleOrReclassificationAndExpectedDisposalMannerAnd	ExplanationOfSaleOrReclassificationAndExpectedDisposalMannerAnd	ExplanationOfSaleOrReclassificationAndExpectedDisposalMannerAnd	ExplanationOfSaleOrReclassificationAndExpectedDisposalMannerAnd
ifrs-full	ExplanationOfFactsThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteU	ExplanationOfFactsThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteU	ExplanationOfFactsThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteU	ExplanationOfFactsThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteU	ExplanationOfFactsThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteU

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			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	Explanation Of Fact That Carrying Amount Of Goodwill Or Intangible Assets With Indefinite Useful Lives Is Not Significant		Explanation Of Fact That Carrying Amount Of Goodwill Or Intangible Assets With Indefinite Useful Lives Is Not Significant	The Carrying Amount Of Goodwill Or Intangible Assets With Indefinite Useful Lives Allocated To A Unit (Group Of Units) Across Multiple Cash-generating Units (Groups Of Units) Is 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]	IAS 36 135

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				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	Explanation of fact that Entity's	Explanation of fact that Entity's	Explanation of fact that entity's owners or others have power to amend financial statements after issue	Have Power To Amend Financial Statements After Issu	IAS 10 17
ifrs-full	Explanation of fact that Financial Instruments	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments,	Whose Fair Value Previously Could Not Be Reliably Meas	IFRS 7 30 e – Expiry date 2021-01-01

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ifrs-full	Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	class [member]] 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.	Figures for Previous Periods Have Been Restated IAS 29 39 a
ifrs-full	Explanation of fact that financial statements for previous periods not presented	of fact that financial statements for previous periods not presented	of fact that financial statements for previous periods not presented	Previous Periods Not Presented explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.	Not Presented IFRS 1 28
ifrs-full	Explanation of fact that maximum amount of payment for contingent consideration arrangements and	of fact that maximum amount of payment for contingent consideration arrangements and	of fact that maximum amount of payment for contingent consideration arrangements and	The maximum amount of the payment for contingent consideration	Contingent Consideration Arrangements IFRS 3 B64 g iii

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			indemnification arrangements assets is unlimited	and indemnification assets is unlimited.	
ifrs-full	Explanation of fact that shares have no par value		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	Explanation of financial effect of adjustments related to business combinations		Explanation of financial effect of adjustments related to business combinations	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	Explanation of financial effect of estimated contingent liabilities		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	Explanation of financial effect of separation of financial		Explanation of financial effect of	IFRS explanation of the financial	disclosure: IAS 1 20 d

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			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	Explanation Of Financial Effect	Text Block	Explanation of financial effect of non-adjusting event after reporting period [text block]	What After Reporting Period 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.	disclosure IAS 10 21 b
ifrs-full	Explanation Of Gain Or Loss That Relates To Identifiable Assets Acquired Or Liabilities Assumed In Business Combination	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	What Assets Acquired Or Liabilities Assumed In Business Combination 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	disclosure IFRS 3 B67 e

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ifrs-full	Explanation Of	Gain	Losses	Recognised	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]]	combinations [member]] IFRS 12 19 b
ifrs-full	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]	Sources That Emerged In Hedging Relationship IFRS 7 23E
ifrs-full	Explanation Of	How	And Why	Entity Had	And Ceased To Have	Functional Currency	For Which Reliable IFRS 1 31C

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				available and no exchangeability with stable foreign currency exists.	
ifrs-full	ExplanationOfHowEntityDeterminedMeasurementOfInsuranceContractsAtTransitionDate		ExplanationOfHowEntityDeterminedMeasurementOfInsuranceContractsAtTransitionDate	The explanation of how an entity determined the measurement of insurance contracts at the transition date. [Refer: Insurance contracts [member]]	IFRS 17 115 – Effective 2021-01-01
ifrs-full	ExplanationOfHowRateRegulatorIsRelated		ExplanationOfHowRateRegulatorIsRelated	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	ExplanationOfHowSignificantChangesInGrossCarryingAmountOfFinancialInstrumentsContributedToChangesInLossAllowance		ExplanationOfHowSignificantChangesInGrossCarryingAmountOfFinancialInstrumentsContributedToChangesInLossAllowance	The explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance.	IFRS 7 35I
ifrs-full	ExplanationOfHowTimingOfSatisfactionOfPerformanceObligationIsRelatedToTypicalTimingOfPayment		ExplanationOfHowTimingOfSatisfactionOfPerformanceObligationIsRelatedToTypicalTimingOfPayment	The explanation of how the timing of satisfaction of	IFRS 15 117

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			obligations relates to typical timing of payment	performance obligations relates to the typical timing of payment. [Refer: Performance obligations [member]]	
ifrs-full	ExplanationOfImpairmentLoss	ImpairmentLoss	DisclosureOfReversalOf impairment loss recognised or reversed for cash-generating unit [text block]	ReversedByClassOfAssetsAndByReportableSegment 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	ExplanationOfIndependentValuation	IndependentValuation	ExplanationOf involvement of independent valuer in revaluation, property, plant and equipment	ExplanationPropertyPlantAndEquipment 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	ExplanationOfInitialApplication	InitialApplication	Explanation of initial application of impairment requirements for financial instruments [text block]	RequirementsForFinancialInstruments explanatory of the initial application of the impairment requirements for financial instruments.	IFRS 7 42P
ifrs-full	ExplanationOfInputsAssumptions	InputsAssumptions	Explanation of inputs,	TechniquesUsedToApplyImpairmentRequirements explanation	IFRS 7 35G

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			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	ExplanationOfInsuranceFinanceIncome	ExplanationOfInsuranceFinanceIncome	ExplanationOfInsuranceFinanceIncome (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	ExplanationOfInterestRevenueExpense	ExplanationOfInterestRevenueExpense	ExplanationOfInterestRevenueExpense	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	ExplanationOfInvestingAndFinancingTransactions	ExplanationOfInvestingAndFinancingTransactions	ExplanationOfInvestingAndFinancingTransactions	The explanation of the relevant information about investing and financing transactions that do not require the use of cash	UseOfCashOrCashEquivalents IAS 7 43

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				or cash equivalents.	
ifrs-full	ExplanationOfInvolvementOfIndependentValuer	InvolvementOfIndependentValuer	Explanation of involvement of independent valuer in revaluation, right-of-use assets	The Revaluation explanation of whether an independent valuer was involved for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]	Right-of-use Assets 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.	Debt And Equity Securities 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]	Impairment Losses Or Reversals Of Impairment Losses 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:	Recognition Of Impairment Losses And Reversals Of Impairment Losses IAS 36 131 b, disclosure: IAS 36 130 a

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ifrs-full	ExplanationOfManagementJudgements	MaterialEvents	ExplanationOfImpairmentLoss	Impairment loss]	disclosures: IAS 1 122	WithSignificantEffect
ifrs-full	ExplanationOfMaterialEvents	SubsequentEvents	ExplanationOfInterimPeriod	OfInterimPeriod	ThatHaveNotBeenReflected	
ifrs-full	ExplanationOfMeasurementBases	MeasurementBases	ExplanationOfPreparingFinancialStatements	TheFinancialStatements	disclosures: IAS 1 117 a	
ifrs-full	ExplanationOfMethods	MainParameters	ExplanationOfAssumptions	UnderlyingInformation	ProvidedSensitivity	

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	ExplanationOfMethodsUsedToDetermineInsuranceFinanceIncomeRecognisedInProfitOrLoss		Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	The Finance Income (expenses) recognised in profit or loss. [Refer: Insurance finance income (expenses)]	Disclosure: IFRS 17 118 – Effective 2021-01-01
ifrs-full	ExplanationOfModificationsModifiedShare-basedPaymentArrangements		Explanation of modifications, modified share-based payment arrangements	The Payment Arrangements: explanation of the modifications for share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	Disclosure: IFRS 2 47 c i
ifrs-full	ExplanationOfNatureAndAdjustmentsToAmountsPreviouslyPresentedIn		Explanation of nature and adjustments to amounts previously presented in	The Previously Presented Discontinued Operations	Disclosure: 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
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				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	ExplanationOfNatureAndAmountOfChangesInEstimatesOfAmountsReportedInPriorInterimPeriodsOrPriorFinancialYears		of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	EstimatesOfAmountsReportedInPriorInterimPeriodsOrPriorFinancialYears IAS 34 16A d 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.	
ifrs-full	ExplanationOfNatureAndAmountOfItemsAffectingAssetsLiabilitiesEquityNetIncomeOrCashFlowsThatAreUnusual		of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual	TheAssetsLiabilitiesEquityNetIncomeOrCashFlowsThatAreUnusual IAS 34 16A c explanation of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows 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

			because of their nature size or incidence	unusual because of their nature, size or incidence.	
ifrs-full	ExplanationOfNatureAndAmountOfSignificantTransactions		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	ExplanationOfNatureAndExtentOfObligationsToAcquireOrBuildItemsOfPropertyPlantAndEquipment		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	ExplanationOfNatureAndExtentOfObligations		of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	to deliver or rights to receive specified assets at the end of the concession period in service concession arrangements. [Refer: Service concession arrangements [member]]	Specified Assets At End SIC 29 6 c iv
ifrs-full	ExplanationOfNatureAndExtentOfObligations		of nature and extent of obligations to provide or rights to expect provision of services	to provide, or rights to expect provision of, services in service concession arrangements. [Refer: Service concession	ProvisionOfServices 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	ExplanationOf	NatureAndExtentOf	OtherRightsAndObligations	AndObligations	disclosure: SIC 29 6 c vi
			of nature and extent of other rights and obligations	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]]	
ifrs-full	ExplanationOf	NatureAndExtentOf	RenewalAndTerminationOptions	TerminationOptions	disclosure: SIC 29 6 c v
			of nature and extent of renewal and termination options	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]]	
ifrs-full	ExplanationOf	NatureAndExtentOf	RightsToUse	SpecifiedAssets	disclosure: SIC 29 6 c i
			of nature and extent of rights to	of the nature and extent (for example,	

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			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	ExplanationOfNatureOfRequirement	NatureOfRequirement	ExplanationOfNatureOfRequirementInIFRSAndConclusionWhyRequirementIsInConflictWithObjectiveOfFinancialStatementsSetOutInFramework	TheConclusionWhyRequirementIsInConflictWithFairPresentationOfFinancialStatements	IAS 1 23 a
ifrs-full	ExplanationOfNecessaryInformation	NecessaryInformation	ExplanationOfWhyRevenuesFromExternalCustomersForEachProductAndService,OrEachGroupOfSimilarProductsAnd	TheAndDevelopmentOfDisclosure	disclosure: IFRS 8 32, 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	ExplanationOfNewAppliedNew	ExplanationOfNewAppliedNew	ExplanationOfNew standards or interpretations not applied	Interpretations 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	ExplanationOfObjectiveOfMethodUsedAnd	ExplanationOfObjectiveOfMethodUsedAnd	ExplanationOf objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	Limitations That May Result In Information Provided 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	ExplanationOfPeriodOverWhichManagementHasProjectedCashFlows	Explanation of period over which management has projected cash flows	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	ExplanationOf	PossibilityOfReimbursement	ExplanationOfContingentLiabilities	ContingentLiabilities disclosure: explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities [member]]	IAS 37 86 c
ifrs-full	ExplanationOf	PossibilityOfReimbursement	ExplanationOfContingentLiabilities	ContingentLiabilities disclosure: explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities recognised in a business combination.	IFRS 3 B64 j i

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				[Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	ExplanationOfReasonForNonDisclosure	ExplanationOfReasonForNonDisclosure	ExplanationOfReasonForNonDisclosure	InformationRegardingContingentAsset	IAS 37 92
			of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	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.	
ifrs-full	ExplanationOfReasonForNonDisclosure	ExplanationOfReasonForNonDisclosure	ExplanationOfReasonForNonDisclosure	InformationRegardingContingentLiability	IAS 37 92
			of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	explanation of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and	

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				reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]	
ifrs-full	ExplanationOfReasonForNonDisclosure	ReasonForNonDisclosure	ExplanationOfReasonForNonDisclosure	InformationRegardingProvision	IAS 37 92
			of general nature of dispute and of reason for non-disclosure of information regarding provision	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]	
ifrs-full	ExplanationOfReasonsForChangeInLossAllowance	ReasonsForChangeInLossAllowance	ExplanationOfReasonsForChangeInLossAllowance	ReasonsForChangeInLossAllowance	IFRS 7 B8D
			of reasons for changes in loss allowance for financial instruments	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	

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				the expected credit losses.	
ifrs-full	Explanation Of	Reasons For Significant	Explanation of changes of reasons for significant changes in financial statement line items due to application of IFRS 15	Financial Statement Disbursements Due To Application Of IFRS 15 C8 b	
ifrs-full	Explanation Of	Reasons Why Entity	Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	IFRSs As If It Had Never Stopped Applying IFRSs IFRS 1 23B	
ifrs-full	Explanation Of	Reason Why It Is	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	Determine Amounts For Correction Related To Prior Per 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	ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsOfAdjustmentsRelatedToChange		ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsOfAdjustmentsRelatedToChange in accounting policy	DetermineAmountsOfAdjustmentsRelatedToChange in accounting policy.	IAS 8 28 h, disclosure: IAS 8 29 e
ifrs-full	ExplanationOfRelationshipBetweenAmountsPayableOnDemandThatAriseFromContractsWithinScopeOfIFRS17AndCarryingAmountOfRelatedGroupsOfContracts		ExplanationOfRelationshipBetweenAmountsPayableOnDemandThatAriseFromContractsWithinScopeOfIFRS17AndCarryingAmountOfRelatedGroupsOfContracts	ExplanationOfRelationshipBetweenAmountsPayableOnDemandThatAriseFromContractsWithinScopeOfIFRS17AndCarryingAmountOfRelatedGroupsOfContracts.	IFRS 17 132 c – Effective 2021-01-01
ifrs-full	ExplanationOfRelationshipBetweenInsuranceFinanceIncomeExpensesAndInvestmentReturnOnAssets		ExplanationOfRelationshipBetweenInsuranceFinanceIncomeExpensesAndInvestmentReturnOnAssets	ExplanationOfRelationshipBetweenInsuranceFinanceIncomeExpensesAndInvestmentReturnOnAssets, to enable users of the entity’s financial statements to evaluate the sources of finance	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	Explanation Of Relationship Between	Relationship Between	Explanation of sensitivities of relationship between sensitivities to changes in risk exposures arising from insurance contracts and from financial assets held	The Changes In Risk Exposures Arising From Insurance Contracts And Those Arising From Financial Assets Held By The Entity. [Refer: Insurance contracts [member]; Financial assets]	IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	Explanation Of Relationships Between	Relationships Between	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	Explanation Of Relevant Factors In Reaching Decision To Provide Support That	Relevant Factors In Reaching Decision To Provide Support That	Explanation of relevant factors in reaching decision to provide support that	The To Provide Support That Resulted In Controlling U	IFRS 12 19G

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			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		ExplanationOfRestrictionsOnDistributionOfRevaluationSurplusForIntangibleAssets	ValuationSurplusForIntangibleAssets	IAS 38 124 b
ifrs-full	ExplanationOfRestrictionsOnRevaluationSurplusForIntangibleAssets		ExplanationOfRestrictionsOnRevaluationSurplusForIntangibleAssets	TheAndDisposalOfInvestmentProperty	IAS 40 75 g

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			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	Explanation Of Risk Management	Risk Management	Explanation of risk management strategy related to hedge accounting [text block]	The Hedge Accounting explanation of the risk management strategy related to hedge accounting.	disclosure: IFRS 7 22A
ifrs-full	Explanation Of Seasonality Or Cyclical	Seasonality Or Cyclical	Explanation of seasonality or cyclical of interim operations	The Operations explanatory comments about the seasonality or cyclical of interim operations.	disclosure: IAS 34 16A b
ifrs-full	Explanation Of Share Options In	Share Options In	Description of share-based payment arrangement	The Arrangement 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	Explanation Of Significant Changes In Contract Assets And Contract	Significant Changes In Contract Assets And Contract	Explanation of significant changes in contract	The And Contract explanation of the significant	disclosure: 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	ExplanationOfSignificantChanges	SignificantChanges	Explanation of significant changes in net investment in finance lease [text block]	The Finance Lease disclosure 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	ExplanationOfSignificantDecrease	SignificantDecrease	Explanation of significant decrease in level of government grants for agricultural activity	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	ExplanationOfSignificantTerms	SignificantTerms	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

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	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	ExplanationOfTextsAndConditions	ExplanationOfTermsAndConditions	ExplanationOfTermsAndConditionsOfOutstandingBalancesForRelatedPartyTransaction	TheBalancesForRelatedPartyTransaction	IAS 24 18 b i
ifrs-full	ExplanationOfTexts	TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilities	DescriptionOfTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	TheFromAcquisitionOfAssetsAndAssumptionOfLiabilities	IFRS 3 B64 l, disclosure: IFRS 3 B64 m, disclosure: IFRS 3 B64 l i
ifrs-full	ExplanationOfTexts	TransfersOfCumulativeGainOrLoss	ExplanationOfTransfersOfCumulativeGainOrLoss	TheWithinEquityOfInvestmentsInEquityDesignated	IFRS 7 11A e

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			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	ExplanationOfUnfulfilledConditions	ExplanationOfOtherContingenciesAttachingToGovernmentAssistance	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]]	IAS 20 39 c
ifrs-full	ExplanationOfValueAssignedToKeyAssumption	KeyAssumption	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

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ifrs-full	ExplanationOfWhenEntityExpectsToRecogniseContractualServiceMarginInProfitOrLoss	WhenEntityExpectsToRecogniseContractualServiceMarginInProfitOrLoss	ExplanationOfWhenEntityExpectsToRecogniseContractualServiceMarginInProfitOrLoss	ExplanationOfWhenEntityExpectsToRecogniseContractualServiceMarginInProfitOrLoss	RemainingContractualServiceMarginInProfitOrLoss	ContractualServiceMarginInProfitOrLoss	IFRS 17 109 – Effective 2021-01-01		
ifrs-full	ExplanationOfWhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	WhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	ExplanationOfWhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	ExplanationOfWhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	TransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	TransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	IFRS 15 120 b ii		
ifrs-full	ExplanationOfWhetherAnyContractsWithCustomersAreExcludedFromDisclosure	WhetherAnyContractsWithCustomersAreExcludedFromDisclosure	ExplanationOfWhetherAnyContractsWithCustomersAreExcludedFromDisclosure	ExplanationOfWhetherAnyContractsWithCustomersAreExcludedFromDisclosure	ContractsWithCustomersAreExcludedFromDisclosure	ContractsWithCustomersAreExcludedFromDisclosure	IFRS 15 122		

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			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	ExplanationOfWhetherBreachesWereRemediedOrTermsOfLoansPayableWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue	ExplanationOfWhetherBreachesWereRemediedOrTermsOfLoansPayableWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue	ExplanationOfWhetherBreachesWhichPermittedLenderToDemandAcceleratedRepaymentWereRemediedOrTermsOfLoansPayableWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue	ExplanationOfWhetherBreachesWhichPermittedLenderToDemandAcceleratedRepaymentWereRemediedOrTermsOfLoansPayableWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue	DisclosureOfAcceleratedRepaymentWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue IFRS 7 19
ifrs-full	ExplanationOfWhetherEntityAppliesExemptionInIAS24.25	ExplanationOfWhetherEntityAppliesExemptionInIAS24.25	ExplanationOfWhetherEntityAppliesExemptionInIAS24.25	ExplanationOfWhetherEntityAppliesExemptionInIAS24.25	disclosure: IAS 24 26
ifrs-full	ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged	ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged	ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged	ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged	disclosure: IFRS 7 15 b

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			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	ExplanationOfWhetherParticipantsContributeToRetirementBenefitPlans:		Explanation of whether participants contribute to retirement benefit plan	Explanation of whether participants contribute to retirement benefit plans.	IAS 26 36 d
ifrs-full	ExplanationOfWhetherPracticalExpedientIsAppliedForDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations		Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	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]	IFRS 15 122
ifrs-full	ExplanationOfWhyEntityCameToDifferentConclusionsInNewAssessmentApplyingParagraphs4.1.2(a)or4.1.2A(a)ofIFRS9atDateofInitialApplicationofIFRS17		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	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 of Applying Paragraphs 412 IFRS 17 C33 c – Effective 2021-01-01

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ifrs-full	Explanation Of Why Fair Value Cannot Be Reliably Measured For Investment Property At Cost Or In Accordance With IFRS 16 Within Fair Value Model	Explanation Of Why Fair Value Cannot Be Reliably Measured For Investment Property At Cost Or In Accordance With IFRS 16 Within Fair Value Model	Explanation Of Why Fair Value Cannot Be Reliably Measured For Investment Property At Cost Or In Accordance With IFRS 16 Within Fair Value Model	application of IFRS 17. Measured For Investment Property 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]	IAS 40 78 b
ifrs-full	Explanation Of Why Methods Used To Recognise Revenue Provide Faithful Depiction Of Transfer Of Goods Or Services	Explanation Of Why Methods Used To Recognise Revenue Provide Faithful Depiction Of Transfer Of Goods Or Services	Explanation Of Why Methods Used To Recognise Revenue Provide Faithful Depiction Of Transfer Of Goods Or Services	Revenue Provided To Customers 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]	Faithful Depiction Of Transfer Of Goods Or Services IFRS 15 124 b
ifrs-full	Explanation Of Cross-References To Interim Financial Statements	Explanation Of Cross-References To Interim Financial Statements	Explanation Of Cross-References To Interim Financial Statements	The Statement Discloses explanation of cross-references	Disclosure For Firsttime Adopter 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	Explanation When	When Greatest Transfer	Explanation of when greatest transfer activity took place	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	Explanation Why	Which Disclosures	Could Not Be Made 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	And Reasons Why They Cannot Be Made 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]]	Why They Cannot Be Made Initial Accounting IFRS 3 B66
ifrs-full	Explanation Why	Fair Value Becomes	Reliable For Explanation of why fair value becomes reliable for biological assets previously measured at cost	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]	Previously Measured At Cost IAS 41 56 b
ifrs-full	Explanation Why	Fair Value Cannot Be	Reliably Measured Explanation of why fair	For Biological Assets Explanation	At Cost 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	Explanation Why Fair Value Cannot Be Reliably Measured For Investment Property	Cost Model	of why fair value cannot be reliably measured for investment property, cost model	explanation of why fair value cannot be reliably measured for investment property measured using the cost model. [Refer: Investment property]	IAS 40 79 e ii
ifrs-full	Explanation Why Financial Statement Prepared	On Going Concern Basis	of why entity not regarded as going concern	explanation of the reason why the entity is not regarded as a going concern.	IAS 1 25
ifrs-full	Exploration And Evaluation Assets	Member	and evaluation assets [member]	This member stands for exploration and evaluation expenditures recognised as assets in accordance with the	common practice: IAS 36 127

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				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	X	Exposure to credit risk on loan commitments and financial guarantee contracts	of the exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [member]; Credit risk [member]]	IFRS 7 35H, disclosure: IFRS 7 35I, disclosure: IFRS 7 35M
ifrs-full	ExposureToRiskThatArisesFromContractsWithinTheScopeOfIFRS17	X	Exposure to risk that arises from contracts within scope of IFRS 17	of the exposure to risk that arises from contracts within the	IFRS 17 125 a – Effective 2021-01-01

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				scope of IFRS 17.	
ifrs-full	ExpropriationOfMajorAssetsByGovernmentMember	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	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	ExternalCreditGradesByMember	ExternalCreditGradesByMember	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	FactoringOfReceivablesMember	Factoring of receivables [member]	This member stands for transactions in which	example: IFRS 7 B33

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				an entity transfers its receivables to another party (the factor).	
ifrs-full	FactorsUsedToIdentifyEntities	IdentifyEntities	ReportableSegments	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

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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	FairValueGainLossThatWouldHaveBeenRecognisedInOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenReclassified	XssThatWould credit	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	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueThroughOtherComprehensiveIncome,InitialApplicationOfIFRS9	XssThatWould credit	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

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				Financial assets]	
ifrs-full	Fair Value Gain	Losses That Would	Have Been Recognised	The Fair Profit Or Loss	On Other Comprehensive Income
		credit	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	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	Fair Value Gain	Losses That Would	Have Been Recognised	The Fair Profit Or Loss	On Other Comprehensive Income
		credit	gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities]	IFRS 7 42M b
ifrs-full	Fair Value Gains	Losses On Financial Assets	Reclassified	The Fair Value	Available for Sale Financial Assets Not Re
		credit	gains (losses) on financial	gains (losses) that would	IFRS 7 12A e

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			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	Fair Value Gains	Losses On Financial Assets	Reclassified gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	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]	Financial Assets Recognised IFRS 7 12A d – Expiry date 2021-01-01
ifrs-full	Fair Value Gains	Losses On Financial Assets	Reclassified gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	Recognised in profit or 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 category.	Financial Assets At Fair Value Through Profit or Loss IFRS 7 12A e – Expiry date 2021-01-01

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				[Refer: Financial assets at fair value through profit or loss]	
ifrs-full	Fair Value Gains or Losses on Financial Assets	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	Effect of reclassification of 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 d – Expiry date 2021-01-01
ifrs-full	Fair Value Gains or Losses on Financial Assets	credit	Had been recognised in profit or loss if financial assets had not been reclassified	The fair value profit or loss that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]	IFRS 7 12D b
ifrs-full	Fair Value Hedges	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

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				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	AcquiredReceivablesdebit	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	AssetsRepresentingContinuingInvolvementInDerecognisedFinancialAssetsdebit	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

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				Financial assets]	
ifrs-full	FairValueOfAssets	Financial credit	Liabilities 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	FairValueOfFinancialAssets	Financial debit	Reclassified of financial assets measured at 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	FairValueOfFinancialAssets	Financial debit	Reclassified of financial assets 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 First Application Of IFRS 9

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ifrs-full	Fair Value Of Financial Assets	Reclassified Out Of Fair Value Through Other Comprehensive Income Category	Reclassified Out Of Fair Value Through Other Comprehensive Income Category Into Amortised Cost Category	Reclassified Out Of Fair Value Through Other Comprehensive Income Category So That They Are Measured At Amortised Cost. [Refer: Financial Assets]	IFRS 7 12D a
ifrs-full	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	Reclassified Out Of Fair Value Through Profit Or Loss And Into Fair Value Through Other Comprehensive Income As A Result Of The Transition To IFRS 9. [Refer: Financial Assets]	Reclassified Out Of Fair Value Through Profit Or Loss And Into Fair Value Through Other Comprehensive Income As A Result Of The Transition To IFRS 9. [Refer: Financial Assets]	IFRS 7 42M a
ifrs-full	Fair Value Of Financial Instruments	Discontinued Measurement At Fair Value Through Profit Or Loss Because Credit Derivative Is Used To Manage Credit Risk, Assets	Discontinued Measurement At Fair Value Through Profit Or Loss Because Credit Derivative Is Used To Manage Credit Risk, Assets	Discontinued Measurement At Fair Value Through Profit Or Loss Because Credit Derivative Is Used To Manage Credit Risk, Assets	IFRS 7 24G c

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				that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	Fair Value Of Financial Instruments Measured At Fair Value Through Profit Or Loss	Financial Instruments Measured At Fair Value Through Profit Or Loss Because Credit Derivative Is Used To Manage Credit Risk, Liabilities	Discontinuation of financial instrument on 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]]	IFRS 7 24G c
ifrs-full	Fair Value Of Financial Instruments Measured At Fair Value Through Profit Or Loss	Financial Instruments Measured At Fair Value Through Profit Or Loss Because Credit Derivative Is Used To Manage Credit Risk, Liabilities	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:	IFRS 7 42M a

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ifrs-full	FairValueOfInvestments	Estimated In Joint Ventures Where	Fair Value Where	The Quoted value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures]	Published: IFRS 12 21 b iii
ifrs-full	FairValueOfInvestments	Estimated In Associates	Fair Value Where	The Quoted value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates]	Published: IFRS 12 21 b iii
ifrs-full	FairValueOfInvestments	Estimated In Equity Instruments	Designated as 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]	Published: IFRS 7 11A c, disclosure: IFRS 7 8 h

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ifrs-full	Fair Value Of Investments At Fair Value Through Other Comprehensive Income	Estimated	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]]	Disclosure through Other Comprehensive Income IFRS 7 11B b
ifrs-full	Fair Value Of Liabilities	Estimated	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]	Disclosure of Financial Assets IFRS 7 42E b
ifrs-full	Fair Value Of Property, Plant And Equipment	Estimated	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 amount 16 79 d

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				Property, plant and equipment]	
ifrs-full	Fair Value Of Subsidiaries That Cease To Be Consolidated As Of Date Of Change Of Investment Entity Status	X debit	Fair Value Of Consolidated Subsidiaries That Cease To Be Consolidated As Of Date Of Change Of Investment Entity Status	At 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	Fair Value Of Transferred Financial Assets	X debit	Financial Assets (associated financial liabilities) that are not derecognised in their entirety	Difference between the fair value of transferred financial assets that have not been derecognised in their entirety and their associated liabilities. [Refer: Financial assets]	IFRS 7 42D d
ifrs-full	Fair Value Of Transferred Financial Assets		Financial Assets (associated financial liabilities) that are not derecognised in their		

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			entirety [abstract]		
ifrs-full	FairValueOfTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntirety	Transferred Financial Assets That Are Not Derecognised In Their Entirety debit	Financial assets that are not derecognised in their entirety	of transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]	IFRS 7 42D d
ifrs-full	FairValueOfUnderlyingItemsForContractsWithDirectParticipationFeatures	Underlying Items For Contracts With Direct Participation Features debit	underlying items for contracts with direct participation features	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	Expense debit	Fee and commission expense	The amount of expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionExpenseAbstract		Fee and commission expense [abstract]		
ifrs-full	FeeAndCommissionIncome	Income credit	Fee and commission income	The amount of income relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionIncomeAbstract		Fee and commission income [abstract]		

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ifrs-full	FeeAndCommissionIncomeExpense	Income credit	Fees and commission income (expense)	The amount of income or expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionIncomeExpense	Income Expense	Fees and commission income (expense) [abstract]		
ifrs-full	FeeExpenseArisingFromFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss	Income debit	Fee expenses 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	FeeIncomeAndExpense	Income Expense	Fee income and expense [abstract]		
ifrs-full	FeeIncomeArisingFromFinancialAssetsNotAtFairValueThroughProfitOrLoss	Income 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

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ifrs-full	FeeIncomeExpense	ArisingFromCredit	FinancialAssets (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	FinancialLiabilities 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	AtFairValueThroughPro
ifrs-full	FeeIncomeExpense	ArisingFromCredit	TrustAndFiduciaryActivities (expense) arising from trust and fiduciary activities	TrustAndFiduciaryActivities 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	FinalSalaryPension	DefinedBenefitPlan	FinalSalaryPension	This member stands for	example: IAS 19 138 b	

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			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	FinanceCostsPaid	X duration, credit	Operating Activities 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		income (expenses) from reinsurance contracts held excluded		

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			from profit or loss [abstract]		
ifrs-full	FinanceIncome	ExpensesFrom credit	Reinsurance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	Flats Held Excluded from Profit or Loss and recognised in other comprehensive income, before tax. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 82 – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	FinanceIncome	ExpensesFrom credit	Reinsurance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	Flats Held 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	FinanceIncome	ExpensesFrom credit	Reinsurance income	Flats Held Recognised in Profit or Loss	IAS 1 82 bc

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			(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	FinanceIncomeOnNetInvestment	OnNetInvestment credit	FinanceLease 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	FinanceIncomeReceived	Received classified debit	FinanceOperating income received, classified as operating activities	Not cash inflow from finance income received, classified as operating activities. [Refer: Finance income]	common practice: IAS 7 31
ifrs-full	FinanceLeaseReceivables	Receivables debit	Finance lease receivables	The amount of receivables related to finance leases.	common practice: IAS 1 55
ifrs-full	FinancialAssetsX instant	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,

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				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	
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example:
IFRS 7 35N

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				<p>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</p>
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				[member]; Financial liabilities]	
ifrs-full	FinancialAssets	AffectedByAmendments debit	FinancialAssets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	IFRS 9 For prepayment features with negative compensation, after applying the amendments.	IFRS 9 7.2.34 b
ifrs-full	FinancialAssets	AffectedByAmendments debit	FinancialAssets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	IFRS 9 For prepayment features with negative compensation, immediately before applying the amendments.	IFRS 9 7.2.34 a
ifrs-full	FinancialAssets	AffectedByAmendments	FinancialAssets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	IFRS 9 For prepayment features with negative compensation, after applying the amendments.	IFRS 9 7.2.34 b

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ifrs-full	FinancialAssets	AffectedByAmendments	FinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation,MeasurementCategoryImmediatelyBeforeApplyingAmendments	IFRS9ForPrepaymentFeaturesWithNegativeCompensation,MeasurementCategoryOfFinancialAssetsAffectedByTheAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation,ImmediatelyBeforeApplyingTheAmendments.	IFRS 9 7.2.34 a
ifrs-full	FinancialAssets	AffectedByRedesignation,debit	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17,CarryingAmountAfterRedesignation	CarryingAmount,AfterRedesignation,OfFinancialAssetsAffectedByTheRedesignationAtTheDateOfInitialApplicationOfIFRS17.	IFRS17 C32 b ii – Effective 2021-01-01
ifrs-full	FinancialAssets	AffectedByRedesignation,debit	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17,CarryingAmountImmediatelyBeforeRedesignation	CarryingAmount,ImmediatelyBeforeRedesignation,OfFinancialAssetsAffectedByTheRedesignationAtTheDateOfInitialApplicationOfIFRS17.	IFRS17 C32 b i – Effective 2021-01-01
ifrs-full	FinancialAssets	AffectedByRedesignation	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17,	MeasurementCategory,AfterRedesignation,OfFinancialAssetsAffected	IFRS17 C32 b ii – Effective 2021-01-01

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			measurement category after redesignation	by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAssetsAffectedByRedesignationAtDateOfInitialApplicationOfIFRS17MeasurementCategory	X	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.	IFRS 17 C32 b i – Effective 2021-01-01
ifrs-full	FinancialAssetsAtAmortisedCost	X	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

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				amount, and adjusted for any impairment. [Refer: Financial assets]	
ifrs-full	Financial Assets at Amortised Cost	Financial Assets at Amortised Cost	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	Financial Assets at Amortised Cost	Financial Assets at Amortised Cost	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	Financial Assets at Fair Value	Financial Assets at Fair Value	Financial assets, at fair value	The fair value of financial assets. [Refer: At fair value [member]; Financial assets]	disclosure: IFRS 7 25
ifrs-full	Financial Assets at Fair Value	Financial Assets at Fair Value	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	Financial Assets at Fair Value	Financial Assets at Fair Value	Financial assets at	Financial assets at	disclosure: IFRS 7 8 h

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			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	FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeDisclosureMember		assets at fair value through other comprehensive income, category [member]	This standard stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets at fair value through other comprehensive income]	IFRS 7 8 h
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossDisclosure	At Fair Value Through Profit Or Loss 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

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				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		Financial assets at fair value through profit or loss [abstract]	Abstract
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss		Financial assets at fair value through profit or loss,	IFRS Category Member disclosure: IFRS 7 8 a

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

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				and effective hedging instrument). [Refer: At fair value [member]; Financial assets at fair value through profit or loss]	
ifrs-full	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at fair value through profit or loss, classified as held for trading, category [member]	Financial Assets at Fair Value Through Profit or Loss - Classified as Held for Trading	Trading Category Member IFRS 7 8 a – Expiry date 2021-01-01
ifrs-full	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at fair value through profit or loss, designated upon initial recognition or subsequently	Financial Assets at Fair Value Through Profit or Loss - Designated as Held for Trading	Initial Recognition IFRS 7 8 a
ifrs-full	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at Fair Value Through Profit or Loss	Financial Assets at fair value through profit or loss, designated	Financial Assets at Fair Value Through Profit or Loss - Designated as Held for Trading	Initial Recognition Category Member IFRS 7 8 a

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			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	Financial Assets	X At Fair Value Through Profit or Loss	assets at fair value through profit or loss, mandatorily measured at fair value	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]	Misclassified At Fair Value IFRS 7 8 a
ifrs-full	Financial Assets	X At Fair Value Through Profit or Loss	assets at fair value through profit or loss, mandatorily measured at fair value, category [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]	Misclassified At Fair Value Category Member IFRS 7 8 a
ifrs-full	Financial Assets	X At Fair Value Through Profit or Loss	assets at fair	of financial	Misclassified At Fair Value IFRS 7 8 a

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			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	FinancialAssetsAtFairValueThroughProfitOrLoss	FinancialAssetsAtFairValueThroughProfitOrLoss	assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	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	FinancialAssetsAtFairValueThroughProfitOrLoss	FinancialAssetsAtFairValueThroughProfitOrLoss	assets at fair value through profit or loss, measured	of financial assets at fair value through profit or loss	IFRS 7 8 a – Effective 2021-01-01

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			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	FinancialAssetsAtFairValueThroughProfitOrLoss	FinancialAssetsAtFairValueThroughProfitOrLoss	assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	stands for the financial assets at fair value through profit or loss measured as such in 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	FinancialAssetsAvailableForSale	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

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				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	Financial Assets Available for sale	Carrying Amount	Category Member 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	Financial Assets	Carrying Amount debit	Financially 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 9 IFRS 7 42I b
ifrs-full	Financial Assets	Carrying Amount debit	Financially immediately before initial application	The carrying amount of financial assets at the date of initial application	disclosure: IFRS 9 IFRS 7 42I a

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			application of IFRS 9	of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity’s chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets]	
ifrs-full	FinancialAssets	CategoryMember	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	FinancialAssets	CollectivelyAssessedForCreditLossesMember	Financial assets collectively assessed for credit losses [member]	stands for financial assets that have been collectively assessed for credit losses. [Refer:	common practice: IFRS 7 37 – Expiry date 2021-01-01

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				Financial assets]	
ifrs-full	Financial Assets	Residual, debit	In Paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	IFRS 4 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: IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	Financial Assets	Residual, debit	In Paragraph 39E(a) of IFRS 4, fair value	IFRS 4 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

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				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	Financial Assets	Residual In Par debit	Paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	IFRS 4 Financial Assets 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

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				adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	Financial Assets	Not at debit	Paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	IFRS 4 39G b – Expiry date 2021-01-01
ifrs-full	Financial Assets	Designated As Measured At Fair Value	assets designated as measured at fair value through profit or loss [abstract]	Value Abstract	
ifrs-full	Financial Assets	Not at debit	Paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	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

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				outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities]	
ifrs-full	Financial Assets Impaired	Member	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	Financial Assets Individually Assessed	Financial Credit Losses	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	Financial Assets Measured At Fair Value Through Other Comprehensive Income	debit	Financial assets measured at fair value through other comprehensive income	Other Comprehensive Income 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

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				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	FinancialAssets	MeasuredAtFairValue	ThroughOtherComprehensiveIncome	Abstract	
			assets measured at fair value through other comprehensive income [abstract]		
ifrs-full	FinancialAssets	MeasuredAtFairValue	ThroughOtherComprehensiveIncome	CategoryMember	IFRS 7 8 h
			assets measured at fair value through other comprehensive income, category [member]	stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets measured	

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				at fair value through other comprehensive income]	
ifrs-full	FinancialAssets	Measurement	Category	Immediately after initial application of IFRS 9	Application of IFRS 7 42I b
ifrs-full	FinancialAssets	Measurement	Category	Immediately before initial application of IFRS 9	Application of IFRS 7 42I a
ifrs-full	FinancialAssets	Member	Financial assets, class [member]	This member stands for aggregated	disclosure: IFRS 9 7.2.34,

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				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	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	FinancialAssetsOtherThanThoseSpecifiedInParagraph39E(a)ofIFRS4FairValue	Other Than Those Specified In Paragraph 39E(a) of IFRS 4, fair value	Other Than Those Specified In Paragraph 39E(a) of IFRS 4, 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]	IFRS 4 39E b – Expiry date 2021-01-01
ifrs-full	FinancialAssetsOutsideScopeOfIFRS7Member	Outside Scope of IFRS 7 Member	Outside Scope of IFRS 7 Member	This member stands for	disclosure: IFRS 7 B2 b

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			scope of IFRS 7, class [member]	the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]	
ifrs-full	FinancialAssets	PastDueButNotImpaired	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	FinancialAssets	PledgedAsCollateral	Financial assets pledged as collateral for liabilities or contingent liabilities	These contingent liabilities 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]	IFRS 7 14 a
ifrs-full	FinancialAssets	PreviouslyDesignatedAtFairValue	Financial assets	These financial assets that have been reclassified out of the scope of IFRS 7 through profit or loss. [Refer: Financial assets]	IFRS 7 42I c

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			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	FinancialAssets	Previously Designated	Financial Assets at Fair Value	Through Profit or Loss	Reclassified Due To Requirements of IFRS 7 42I c
		debit	assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssets	Previously Designated	Financial Assets at Fair Value	Through Profit or Loss	Reclassified Voluntarily
		debit	assets previously	of financial assets in the	IFRS 7 42I c

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			designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssets	ReclassifiedOutOfAvailableForSaleFinancialAssets	debit	of financial assets reclassified out of available-for-sale financial assets, at fair value	The Financial Assets at Fair Value 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	FinancialAssets	ReclassifiedOutOfAvailableForSaleFinancialAssets	debit	of 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

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ifrs-full	FinancialAssets	ReclassifiedOutOfFinancialAssets	ReclassifiedOutOfFinancialAssets	ReclassifiedOutOfFinancialAssets	ThroughProfitOrLoss	AtFairValue
		debit	assets reclassified out of financial assets at fair value through profit or loss, at fair value	assets reclassified out of financial assets at fair value through profit or loss, at fair value		IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAssets	ReclassifiedOutOfFinancialAssets	ReclassifiedOutOfFinancialAssets	ReclassifiedOutOfFinancialAssets	ThroughProfitOrLoss	CarryingAmount
		debit	assets reclassified out of financial assets at fair value through profit or loss, carrying amount	assets reclassified out of financial assets at fair value through profit or loss, carrying amount		IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAssets	RecognisedAsOfAcquisitionDate	RecognisedAsOfAcquisitionDate	RecognisedAsOfAcquisitionDate		
		debit	assets recognised as of acquisition date	assets recognised as of acquisition date		example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	FinancialAssets	ThatAreIndividuallyDeterminedToBeImpaired	ThatAreIndividuallyDeterminedToBeImpaired	ThatAreIndividuallyDeterminedToBeImpaired	OfCollateralHeldAndOther	
		debit	assets that are individually determined to be impaired, fair value	assets that are individually determined to be impaired, fair value		example: IFRS 7 IG29 c – Expiry date 2021-01-01, example:

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			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	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	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	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]	Disclosure of Profit or Loss Before Application of Amendments to IFRS 9 7.2.34 c
ifrs-full	Financial Assets That Were Designated as Measured at Fair Value Through Profit or Loss Before Application of Amendments to IFRS 17 that are no longer so Designated	That Were Designated as Measured at Fair Value Through Profit or Loss Before Application of Amendments to IFRS 17 that are no longer so Designated	Financial Assets That Were Designated as Measured at Fair Value Through Profit or Loss Before Application of Amendments to IFRS 17 that are no longer so Designated	The Fair Value amount of financial assets in the statement of financial position that were previously designated as measured at fair value through	Disclosure of Profit or Loss Before Application of Amendments to IFRS 17 C32 c – Effective 2021-01-01

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				profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of IFRS 17.	
ifrs-full	Financial Assets	X Which, Overlaid, 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	Financial Assets	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	Financial Assets	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

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ifrs-full	Financial Assets	Which Do Not Qualify For Derecognition	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	Financial Assets	Which Contractual Cash Flow Characteristics Have Been Assessed Based On Facts And Circumstances At Initial Recognition Without Taking Into Account Exception For Prepayment Features	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 amount 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	Financial Assets	Which Contractual Cash Flow Characteristics Have Been Assessed Based On Facts And Circumstances At Initial Recognition Without Taking Into Account Exception For Prepayment Features	financial assets whose contractual	of financial assets whose	disclosure: IFRS 7 42R

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			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	Financial Assets	With Contractual Cash Flows Modified During Reporting Period	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]	While Loss Allowance measured at IFRS 7 35J a

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ifrs-full	Financial Assets	With Contractual credit	Cash Flows Modified assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	During Reporting Period 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 Period IFRS 7 35J a	While Loss Allowance Measured At Lifetime Expected
ifrs-full	Financial Assets	With Modified debit	Financial Cash Flows 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	While Loss Allowance Measured At Lifetime Expected 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 Period IFRS 7 35J b	

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				expected credit losses. [Refer: Financial assets]	
ifrs-full	Financial Assets Written Off	During Reporting Period	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: Enforcement Activity Contractual IFRS 7 35L
ifrs-full	Financial Effect of Changes	In Accounting Policy	(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	Financial Effect of Corrections	Of Accounting Errors	(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	Financial Effect of Transition	From Previous GAAP to IFRSs	Financial effect of transition from previous GAAP to IFRSs [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 1 24

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ifrs-full	FinancialForecastOfCashFlowsForCashGeneratingUnits	FinancialForecastOfCashFlowsForCashGeneratingUnits	FinancialForecastOfCashFlowsForCashGeneratingUnits	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	Member
ifrs-full	FinancialForecastOfProfitOrLossForCashGeneratingUnits	FinancialForecastOfProfitOrLossForCashGeneratingUnits	FinancialForecastOfProfitOrLossForCashGeneratingUnits	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	Member
ifrs-full	FinancialGuaranteeContracts	FinancialGuaranteeContracts	FinancialGuaranteeContracts	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	FinancialInstrumentsCreditImpairedAfterPurchaseOrOrigination	FinancialInstrumentsCreditImpairedAfterPurchaseOrOrigination	FinancialInstrumentsCreditImpairedAfterPurchaseOrOrigination	This member stands for financial instruments that were credit-impaired after	disclosure: IFRS 7 35H b ii, disclosure: IFRS 7 35M b ii	Member

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				purchase or origination. [Refer: Financial instruments credit-impaired [member]]	
ifrs-full	Financial Instruments	Credit-impaired	Financial Member 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	Financial Instruments	Items Designated As Hedging Instruments	Financial Member instruments designated as hedging instruments, at fair value	Financial Member 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

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				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	Financial Instruments	measured	At Fair Value Through Profit or Loss	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.	and Derivative Instruments Used To Measure Credit Risk IFRS 7 24G
ifrs-full	Financial Instruments	measured	At Fair Value Through Profit or Loss	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	and Derivative Instruments Used To Measure Credit Risk IFRS 7 24G

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				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	Financial Instruments	Not Credit Impaired	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	Financial Instruments	Purchased or Originated	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

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ifrs-full	Financial Instruments	Items Subject To credit	Enforceable Master Netting Arrangements or similar agreement not set off against financial assets	of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial assets. [Refer: Financial assets]	impairment [member]]	Or Similar Agreement Not Se
ifrs-full	Financial Instruments	Items Subject To debit	Enforceable Master Netting Arrangements or similar agreement not set off against financial liabilities	of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial liabilities. [Refer: Financial liabilities]	impairment [member]]	Or Similar Agreement Not Se
ifrs-full	Financial Instruments	Items 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 time of derecognition	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	Measured At Time Of Derecog

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ifrs-full	FinancialLiabilities	Constant, 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

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				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
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				<p>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,</p>
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				class [member]; Financial assets; Derivatives [member]]	
ifrs-full	FinancialLiabilities	NotAffectedByCredit	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation,CarryingAmountAfterApplyingAmendments	IFRS9ForPrepaymentFeaturesWithNegativeCompensation,CarryingAmountAfterApplyingAmendments	IFRS 9 7.2.34 b
ifrs-full	FinancialLiabilities	NotAffectedByCredit	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation,CarryingAmountImmediatelyBeforeApplyingAmendments	IFRS9ForPrepaymentFeaturesWithNegativeCompensation,CarryingAmountImmediatelyBeforeApplyingAmendments	IFRS 9 7.2.34 a
ifrs-full	FinancialLiabilities	NotAffectedByCredit	FinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensation,MeasurementCategoryAfterApplyingAmendments	IFRS9ForPrepaymentFeaturesWithNegativeCompensation,MeasurementCategoryAfterApplyingAmendments	IFRS 9 7.2.34 b

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ifrs-full	FinancialLiabilities	AffectedBy	AmendmentsTo liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	applying the amendments. IFRS9ForPrepaymentFeaturesWithNegativeCompensation measurement 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	FinancialLiabilities	NotAmortised credit	Financial liabilities at amortised cost	The amount of financial liabilities at amortised cost. The amortised cost is the amount at which financial liabilities are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount. [Refer:	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f – Expiry date 2021-01-01

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				Financial liabilities]	
ifrs-full	FinancialLiabilitiesAtAmortisedCostCategory	Member	Member	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	FinancialLiabilitiesAtAmortisedCostClass	Member	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	Member	Member	The fair value of financial liabilities. [Refer: At fair value [member]; Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	FinancialLiabilitiesAtFairValueClass	Member	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	Member	Member	This member stands for the amount of financial liabilities that meet either of the following conditions:	disclosure: IFRS 7 8 e

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				(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
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				<p>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]</p>	
ifrs-full	FinancialLiabilitiesAtFairValue		ThroughProfitOrLoss	Abstract	
			<p>liabilities at fair value through profit or loss [abstract]</p>		

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ifrs-full	FinancialLiabilitiesAtFairValue	ThroughProfitOrLoss	category	Disclosure: IFRS 7 8 e
ifrs-full	FinancialLiabilitiesAtFairValue	ThroughProfitOrLoss	classifiedAsHeldForTrading	Disclosure: IFRS 7 8 e

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				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	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition
ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition

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				subsequently category. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	FinancialLiabilitiesAtFairValueThroughProfitOrLossThatMeetDefinitionOfHeldForTradingCategory		liabilities at fair value through profit or loss that meet definition of held for trading, category [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]	IFRS 7 8 e
ifrs-full	FinancialLiabilitiesCarryingAmountImmediatelyAfterInitialApplicationOfIFRS9	Yes	liabilities, carrying amount immediately after initial application of IFRS 9	amount of financial liabilities immediately after the initial application of IFRS 9. [Refer: Financial liabilities]	IFRS 7 42I b
ifrs-full	FinancialLiabilitiesCarryingAmountAtDate	Yes	liabilities, carrying amount immediately	amount of financial liabilities at the date	IFRS 7 42I a

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			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	FinancialLiabilities	Categories	Member	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	FinancialLiabilities	Measurement	Category	Immediately after initial application of IFRS 9	Immediately after initial application of IFRS 9	disclosure: IFRS 7 42I b

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			application of IFRS 9	initial application of IFRS 9. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilities	Measurement	Financial liabilities, measurement category immediately before initial application of IFRS 9	Immediately before measurement 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]	Initial Application Of IFRS 9 IFRS 7 421 a
ifrs-full	FinancialLiabilities	Member	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 7 421

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				other member is used. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesOutsideScopeofIFRS7Members		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	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignated	Yes	Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	Risks Disclosed But No Longer So Designated IFRS 7 421 c
ifrs-full	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignated	Yes	Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial	of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit	Risks Disclosed Reclassified Due To Requirements IFRS 7 421 c

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			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	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLoss	ReclassifiedVoluntarily	liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, 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]	IFRS 7 42I c
ifrs-full	FinancialLiabilitiesReclassifiedIntoEquity		liabilities reclassified into equity	The amount of financial liabilities reclassified into equity. [Refer:	disclosure: IAS 1 80A

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				Equity; Financial liabilities]	
ifrs-full	FinancialLiabilities	NotRecognisedAsFinancialLiabilities	RecognisedAsOfAcquisitionDate	FinancialLiabilities assumed in a business combination. [Refer: Financial liabilities; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	FinancialLiabilities	NotRecognisedAsFinancialLiabilities	DesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicationOfAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationThatAreNoLongerSoDesignated	FinancialLiabilities 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]	Through Profit Or Loss Before Application of Amendments to IFRS 9 7.2.34 c
ifrs-full	FinancialLiabilities	TypeMember	Financial liabilities,	This member stands for	disclosure: IFRS 7 B52,

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			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

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				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	FiveYearsBeforeReportingYear	ReportingYearMember	Member 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	Member	Fixed-price contracts [member]	This member stands for fixed-price contracts with customers.	example: IFRS 15 B89 d
ifrs-full	FixturesAndFittings	Member, 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	Member	Fixtures and fittings [member]	This member stands for a class of property, plant and equipment	example: IAS 16 37 g

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				representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]	
ifrs-full	FlatSalaryPensionDeferredBenefitPlansMember		FlatSalaryPensionDeferredBenefitPlansMember 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	ForeignExchangeRatesAbstractMember		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

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				the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	
ifrs-full	Four Years Before Reporting Year	Reporting Year	Member 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	Franchise Fee Income	Contribution, credit	Franchise fee income	The amount of income arising from franchise fees.	common practice: IAS 1 112 c
ifrs-full	Franchises Member	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

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ifrs-full	FuelAndEnergyExpense	Expense, 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]	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

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				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	Gain (loss) arising from derecognition of financial assets measured at amortised cost	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]	IAS 1 82 aa
ifrs-full	GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostAbstract	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]		
ifrs-full	GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialLiabilityExtinguishedAndTheCarryingAmountOfFinancialLiabilityExtinguishedAndThe	Gain (loss) arising from difference between carrying amount of financial liability extinguished and the carrying amount of financial liability extinguished and the	Gain (loss) arising from difference between carrying amount of financial liability extinguished and the	The gain (loss) arising from the difference between the carrying amount of the financial liability extinguished and the	IFRIC 19 11

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			consideration paid	measurement of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]]	
ifrs-full	GainLossOfDerecognition	credit	financial assets at date of transfer	of transfer (loss) recognised on derecognised financial assets as of the date of the transfer of the assets. [Refer: Financial assets]	disclosure: IFRS 7 42G a
ifrs-full	GainLossOfDerecognition	credit	from transfer activity during period representing greatest transfer activity	of transfer (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

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ifrs-full	GainLossOnCessationOfConsolidationOfSubsidiariesDueToChangeOfInvestmentEntityStatus	National Accounting credit	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	Financial assets] The gain (loss) arising on the cessation of consolidation of subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	Change Of Investment Entity Status IFRS 12 9B b
ifrs-full	GainLossOnChangeInFairValueOfHedgedItemUsedAsBasisForRecognisingHedgeIneffectiveness	National Accounting 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.	Recognising Hedge Ineffectiveness IFRS 7 24B a iv, disclosure: IFRS 7 24B b i
ifrs-full	GainLossOnChangeInFairValueOfHedgingInstrumentUsedAsBasisForRecognisingHedgeIneffectiveness	National Accounting 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	Recognising Hedge Ineffectiveness IFRS 7 24A c

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			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	GainLossOnChangesInFairValueOfHedgeInstrument	debit	Gain (loss) Net Defined Benefit Asset to Asset Ceiling excluding interest income or expense, net defined benefit liability (asset)	The Benefit Asset to Asset Ceiling 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

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ifrs-full	GainLossOnChangesInEffectOf	debit	Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	benefit liability (asset)] The amount (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]	Disposal Ceiling IAS 19 141 c iv
ifrs-full	GainLossOnDesignationOf	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.	Fair Value Through Profit Or Loss Because IFRS 7 24G b

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				[Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	GainLossOnHedgeIneffectiveness	Gain (loss) on hedge ineffectiveness	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	Gain (loss) on hedge ineffectiveness	Gain (loss) on hedge ineffectiveness [abstract]		
ifrs-full	GainLossOnHedgeIneffectiveness	Gain (loss) on hedge ineffectiveness	Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	Other comprehensive income recognised in other comprehensive income on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]	disclosure: IFRS 7 24C a i
ifrs-full	GainLossOnHedgeIneffectiveness	Gain (loss) on hedge ineffectiveness	Gain (loss) on hedge ineffectiveness recognised in profit or loss	Profit or loss recognised in profit or loss on hedge ineffectiveness. [Refer: Gain (loss)	disclosure: IFRS 7 24C a i, disclosure: IFRS 7 24C b ii

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				on hedge ineffectiveness]	
ifrs-full	GainLossOnRemeasurementOf	Measurement, debit	(Gain) (loss) Benefit	Liability Asset	disclosure: IAS 19 141 c
			remeasurement, net defined benefit liability (asset)	(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)]	
ifrs-full	GainLossOnRemeasurementOf		(Gain) (loss) Benefit	Liability Asset	Abstract
			remeasurement, net defined benefit liability (asset) [abstract]		
ifrs-full	GainLossOnRemeasurementOf	Measurement, debit	(Gain) (loss) Benefit	Liability Asset	disclosure: IAS 19 141 c
			remeasurement, reimbursement rights	(decrease) in reimbursement rights resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement rights, at fair value]	
ifrs-full	GainLossOnRemeasurementOf		(Gain) (loss) Benefit	Liability Asset	Abstract
			remeasurement, reimbursement rights [abstract]		
ifrs-full	GainLossRecognisedAsResultOf	Measurement, credit	(Gain) (loss) Benefit	Liability Asset	disclosure: IFRS 3 B64 p ii
			recognised as result of re-measuring	The fair value Equity recognised as result of	AcquireeHeldByAcquirer

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			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	GainLossRecognisedOnFinancialCredit	X	Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	Whose Fair Value (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	Disclose Could Not Be Reliably Measured IFRS 7 30 e – Expiry date 2021-01-01
ifrs-full	GainLossRecognisedOnMeasurement	X	Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	That Less Costs To Sell (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]]	Disclose Disposal Of Assets Or Disposal IFRS 5 33 b iii

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ifrs-full	GainLossThatRelatesTo	MaterialIdentifiable	Gain(Loss)Acquired	IdentifiableLiabilitiesAssumed	InBusinessCombination
ifrs-full	GainOnRecoveryOf	LoansAndAdvances	PreviouslyWrittenOff	The recovery of loans and advances previously written off.	common practice: IAS 1 85
ifrs-full	GainRecognisedIn	BargainPurchase	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

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				interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: Business combinations [member]]	
ifrs-full	Gains Arising From Derecognition	Ynd Derecognition credit	Gains (losses) arising from derecognition of financial assets measured at amortised cost	Flts Measured And 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]	And Amortised Cost IFRS 7 20A
ifrs-full	Gains Losses Arising From	Ynd Fair Value credit	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	Flts Carrying (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	And Fair Value Of Financial Assets IAS 1 82 ca

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				[member]; Financial assets at amortised cost]	
ifrs-full	GainsLossesArisingFromSaleAndLeasebackTransactions	XingFromSaleAndLeasebackTransactions	GainsLossesArisingFromSaleAndLeasebackTransactions	Transactions (losses) arising from sale and leaseback transactions.	disclosure: IFRS 16 53 i
ifrs-full	GainsLossesArisingFromSettlements	XingFromSettlements	GainsLossesArisingFromSettlements, net defined benefit liability (asset)	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

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				Defined benefit plans [member]; Actuarial assumptions [member]]	
ifrs-full	GainsLossesOnAvailable-for-sale 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	GainsLossesOnCash Flow Hedges 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	GainsLossesOnCash Flow Hedges 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	GainsLossesOnChange in Fair Value credit	Gains (losses) on change in fair value less costs to sell of biological assets for current period	Biological Assets (losses) arising during the current period on the change in fair value less costs to sell of biological assets. [Refer:	disclosure: IAS 41 40	

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				Biological assets]	
ifrs-full	GainsLossesOnExchange	ChangeInFairValueOfDerivatives	Gain/(Loss) 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	GainsLossesOnExchange	ChangeInFairValueOfDerivatives	Gain/(Loss) on change in fair value of derivatives [abstract]	Abstract	
ifrs-full	GainsLossesOnExchange	ChangeInValueOfForeignCurrencyBasisSpreads	Gain/(Loss) on change in value of foreign currency basis spreads, before tax	The Basis Spreads (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, before tax. [Refer: Other comprehensive income]	Before Tax IAS 1 91 b
ifrs-full	GainsLossesOnExchange	ChangeInValueOfForeignCurrencyBasisSpreads	Gain/(Loss) on change in value of foreign currency basis spreads, net of tax	The Basis Spreads (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, net of tax. [Refer: Other comprehensive income]	Net of Tax IAS 1 91 a
ifrs-full	GainsLossesOnExchange	ChangeInValueOfForeignCurrencyBasisSpreads	Gain/(Loss) on change in value of foreign currency basis spreads, net of tax	The Gain/(Loss) Forward	Disclosed Before Tax IAS 1 91 b

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			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	GainsLossesOnExchange	ChangeInValueOfForwardElementsOfForwardContracts	OnChangeInValueOfForwardElementsOfForwardContracts, net of tax	RecognisedInOtherComprehensiveIncomeOnChangeInValueOfForwardElementsOfForwardContracts, net of tax. [Refer: Other comprehensive income]	Disclosure: IAS 1 91 a
ifrs-full	GainsLossesOnExchange	ChangeInValueOfOptions	OnChangeInValueOfTimeValueOfOptions, before tax	RecognisedInOtherComprehensiveIncomeOnChangeInValueOfTimeValueOfOptions, before tax. [Refer: Other comprehensive income]	Disclosure: IAS 1 91 b
ifrs-full	GainsLossesOnExchange	ChangeInValueOfOptions	OnChangeInValueOfTimeValueOfOptions, net of tax	RecognisedInOtherComprehensiveIncomeOnChangeIn	Disclosure: IAS 1 91 a

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				value of time value of options, net of tax. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnDisposalsOfInvestmentProperties	DisposalsOfInvestmentProperties	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	GainsLossesOnDisposalsOfInvestmentProperties	DisposalsOfInvestmentProperties	Gains(Losses) on disposals of investment properties [abstract]	Abstract	
ifrs-full	GainsLossesOnDisposalsOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModel	DisposalsOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModel	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	DisposalsOfInvestments	Gains (losses) on disposals of investments	The gains (losses) on disposals of investments.	disclosure: IAS 1 98 d
ifrs-full	GainsLossesOnDisposalsOfInvestments	DisposalsOfInvestments	Gains (losses) on disposals of investments [abstract]	Abstract	

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ifrs-full	GainsLossesOnDisposalsOfNon-currentAssets	DisposalsOfNon-currentAssets	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	GainsLossesOnDisposalsOfNon-currentAssets	DisposalsOfNon-currentAssets	Gains(Losses)on disposals of non-current assets [abstract]	Abstract	
ifrs-full	GainsLossesOnDisposalsOfOtherNon-currentAssets	DisposalsOfOtherNon-currentAssets	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	GainsLossesOnDisposalsOfProperty, plant and equipment	DisposalsOfProperty, plant and equipment	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	GainsLossesOnDisposalsOfProperty, plant and equipment	DisposalsOfProperty, plant and equipment	Gains(Losses)on disposals of property, plant and equipment [abstract]	Equipment Abstract	
ifrs-full	GainsLossesOnExchangeDifferences on translation, before tax	ExchangeDifferences on translation, before tax	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

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				[Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnExchange	credit	Differences on exchange differences on translation, net of tax	of exchange differences 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	GainsLossesOnExchange	credit	Foreign exchange gain (loss)	of exchange differences recognised in profit or loss that arise from foreign currency transactions, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: At fair value [member]; Financial instruments, class [member]]	In Profit or Loss IAS 21 52 a, example: IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	GainsLossesOnFairValue	Adjustment	Gains (losses) on fair value adjustment attributable to physical	of Physical Changes (losses) arising from changes in fair value less	Biological Assets IAS 41 51, example: IAS 41 Example

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			changes, biological assets	costs to sell of biological assets due to physical changes. [Refer: Biological assets]	1 XYZ Dairy Ltd
ifrs-full	GainsLossesOnFairValueAdjustment		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]	Biological Assets IAS 41 51, example: IAS 41 Example 1 XYZ Dairy Ltd
ifrs-full	GainsLossesOnFairValueAdjustment		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	GainsLossesOnFairValueAdjustment		Gains (losses) on fair value adjustment, biological assets [abstract]	Assets Abstract	
ifrs-full	GainsLossesOnFairValueAdjustment		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

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				Investment property]	
ifrs-full	GainsLossesOnFinancialAssets	at amortised cost	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	GainsLossesOnFinancialAssets	at fair value through profit or loss	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	GainsLossesOnFinancialAssets	at fair value through profit or loss, classified as held for trading	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]	Classified As Held For Trading IFRS 7 20 a i – Expiry date 2021-01-01
ifrs-full	GainsLossesOnFinancialAssets	at fair value through profit or loss, designated upon initial recognition	Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition	The gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition	Designated As Upon Initial Recognition IFRS 7 20 a i

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			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	GainsLossesOnFinancialAssets	KuratainAcredit	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	Through Profit Or Loss Mandatorily Measured At Fair Value	IFRS 7 20 a i
ifrs-full	GainsLossesOnFinancialAssets	KuratainAcredit	Gains (losses) on financial assets measured at fair value	Through Other Comprehensive Income	IAS 1 91 b, disclosure: IFRS 7 20 a viii

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			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	GainsLossesOnFinancialAssets	KurralanA, credit	Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	Value through 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]	Offset Comprehensive Income Net Off IAS 1 91 a
ifrs-full	GainsLossesOnFinancialAssets	KurralanA, credit	Reclassified out of available-for-sale financial assets	(Losses) recognised in profit or loss on financial assets reclassified out of the	Financial Assets Recognised In IFRS 7 12A e – Expiry date 2021-01-01

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			recognised in profit or loss	available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	GainsLossesOnFinancialAssets	FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss 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	FinancialInstruments	Gains (losses) on financial instruments [abstract]		
ifrs-full	GainsLossesOnFinancialLiabilities	FinancialLiabilitiesMeasuredAtAmortisedCost	Gains (losses) on financial liabilities at amortised cost	On financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 20 a v
ifrs-full	GainsLossesOnFinancialLiabilities	FinancialLiabilitiesMeasuredAtFairValueThroughProfitOrLoss	Gains (losses) on financial liabilities at fair value through profit or loss	On financial liabilities at fair value through profit or loss. [Refer: Financial liabilities at fair value	disclosure: IFRS 7 20 a i

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				through profit or loss]	
ifrs-full	GainsLossesOnFinancialAssets	FinancialLiabilities	Gains(Losses) on financial liabilities at fair value through profit or loss, classified as held for trading	Through Profit or Loss (losses) on financial liabilities at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Gains (losses) on financial liabilities at fair value through profit or loss]	IFRS 7 20 a i
ifrs-full	GainsLossesOnFinancialAssets	FinancialLiabilities	Gains(Losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Through Profit or Loss (losses) on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial liabilities at fair value	IFRS 7 20 a i

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				through profit or loss]	
ifrs-full	GainsLossesOnHedging	On credit	Attributable (losses) on hedged item attributable to hedged risk, fair value hedges	The risks 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	GainsLossesOnHedging	On credit	Net Investments (losses) on hedges of net investments in foreign operations, before tax	The operations 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	GainsLossesOnHedging	On credit	Net Investments (losses) on hedges of net investments in foreign operations, net of tax	The operations 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	GainsLossesOnHedging	On credit	Instrument 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

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				value hedges [member]]	
ifrs-full	GainsLossesOnHeldtoMaturityInvestments	Recognition 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	GainsLossesOnHedgingIneffectiveness	Recognition credit	Gain (loss) on ineffectiveness of cash flow hedges recognised in profit or loss	The gain (loss) on the ineffective portion of cash flow hedges recognised in profit or loss. [Refer: Cash flow hedges [member]]	IFRS 7 24 b – Expiry date 2021-01-01
ifrs-full	GainsLossesOnHedgingIneffectiveness	Recognition credit	Gain (loss) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	The gain (loss) 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]]	IFRS 7 24 c – Expiry date 2021-01-01
ifrs-full	GainsLossesOnInitialRecognition	Recognition credit	Gain (loss) on initial recognition of biological assets and agricultural produce for current period	Asset for current period gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer:	disclosure: IAS 41 40

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				Biological assets]	
ifrs-full	GainsLossesOnLitigationSettlements	On credit	Gains (losses) on litigation settlements	The gains (losses) on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GainsLossesOnLitigationSettlements		Gains (losses) on litigation settlements [abstract]		
ifrs-full	GainsLossesOnLoansAndReceivables	On 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	On 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	GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedTo	On credit	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to	Final Account Balances (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that	disclosure: IFRS 14 22 b

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			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	GainsLossesOnNetMovementInCredit	NetMovementInCredit	(Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	Final Account Balances (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]	Items That Will Be Reclassified To Profit or Loss, Before Tax. IFRS 14 22 b
ifrs-full	GainsLossesOnRemeasuringAvailable-for-saleFinancialAssets	Remeasuring Available-for-sale Financial Assets	Gains (losses) on remeasuring available-for-sale financial assets, before tax	Financial Assets (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, before tax. [Refer:	Before Tax: IAS 1 91 b – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01

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				Financial assets available-for-sale]	
ifrs-full	GainsLossesOnRemeasuringAvailabl	Recognition, credit	Gains (losses) on remeasuring available-for-sale financial assets, net of tax	The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, net of tax. [Refer: Financial assets available-for-sale]	Net of tax: IAS 1 91 a – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01
ifrs-full	GainsLossesOnSubsequent	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 gains 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.	Net of tax: IFRS 5 41 c
ifrs-full	GainsLossesRecognised	Recognition, credit	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	The gains (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At	Exchange Differences Fair Value M practice: IFRS 13 93 e ii

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					fair value [member]; Other comprehensive income]					
ifrs-full	GainsLossesRec	Ygnisadn	Other	(Gains)(losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	The gains (losses) 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]	Exchange Differences	Fair Value			
ifrs-full	GainsLossesRec	Ygnisadn	Other	(Gains)(losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	The gains (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	Exchange Differences	Fair Value			
ifrs-full	GainsLossesRec	Ygnisadn	Other	(Gains)(losses) recognised in other comprehensive income including exchange differences,	The gains (losses) including exchange differences recognised in other comprehensive	Measurement	Assets			

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			fair value measurement, assets	income on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRecognisedInOther		(Gains)(losses) recognised in other comprehensive income, fair value measurement, assets [abstract]	IncomeFair Value MeasurementAssetsAbstract	
ifrs-full	GainsLossesRecognisedInOther		(Gains)(losses) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	The gain(Fair Value Measurement) 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]	Entity's Own Equity Instruments IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOther		(Gains)(losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]		Entity's Own Equity Instruments

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ifrs-full	GainsLossesRecognised	InOther	(Gains(losses)) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	The gain (losses) including exchange differences recognised in other comprehensive income on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	IFRS 13 93 e ii
ifrs-full	GainsLossesRecognised	InOther	(Gains(losses)) recognised in other comprehensive income, fair value measurement, liabilities [abstract]		
ifrs-full	GainsLossesRecognised	InOther	(Gains(losses)) recognised in other comprehensive income on exchange differences, fair value measurement, assets	The gain (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRecognised	InOther	(Gains(losses)) recognised in other comprehensive income on exchange differences,	The gain (losses) on exchange differences, recognised in other comprehensive	practice: IFRS 13 93 e ii

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			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	GainsLossesRecognised	On	Other (Gains) (losses) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	The gain (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	Exchange Differences Fair Value Measurement practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRecognised	On credit	Other (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 (losses) 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	Financial Liabilities At Fair Value Through IFRS 7 20 a i

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				profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	GainsLossesRecognised	inProfitOrLoss	(GainsLosses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	Attributable to change in unrealised gains or 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]]	Unrealised GainsOrLossesForAssets IFRS 13 93 f
ifrs-full	GainsLossesRecognised	inProfitOrLoss	(GainsLosses) 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	Attributable to 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	Unrealised GainsOrLossesForEntity IFRS 13 93 f

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				own equity instruments [member]]	
ifrs-full	GainsLossesRecognised	Ygnised credit	Profit (Loss) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	The Total Change (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]]	Unrealised Gains Or Losses For Liabilities IFRS 13 93 f
ifrs-full	GainsLossesRecognised	Ygnised credit	Profit (Loss) recognised in profit or loss excluding exchange differences, fair value measurement, assets	The Exchange Differences (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]	Fair Value Measurement Assets practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognised	Ygnised credit	Profit (Loss) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	The Exchange Differences (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments.	Fair Value Measurement Entities practice: IFRS 13 93 e i

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				[Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognised	RecognisedInProfit	GainsLossesRecognised in profit or loss excluding exchange differences, fair value measurement, liabilities	(losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	Liabilities: practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognised	RecognisedInProfit	GainsLossesRecognised in profit or loss including exchange differences, fair value measurement, assets	(losses) including exchange differences recognised in profit or loss on the fair value measurement of assets. [Refer: At fair value [member]]	Assets: IFRS 13 93 e i
ifrs-full	GainsLossesRecognised	RecognisedInProfit	GainsLossesRecognised in profit or loss, fair value measurement, assets [abstract]		Assets: Abstract
ifrs-full	GainsLossesRecognised	RecognisedInProfit	GainsLossesRecognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	(losses) including exchange differences recognised in profit or loss on the fair value measurement of the entity's own equity instruments.	Equity Instruments: IFRS 13 93 e i

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				[Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLoss		Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]	Value Measurement	Entity's Own Equity Instruments Abstract
ifrs-full	GainsLossesRecognisedInProfitOrLoss		Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, liabilities	Value Measurement (losses) including exchange differences recognised in profit or loss on the fair value measurement of liabilities. [Refer: At fair value [member]]	Liabilities disclosure: IFRS 13 93 e i
ifrs-full	GainsLossesRecognisedInProfitOrLoss		Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]	Value Measurement	Liabilities Abstract
ifrs-full	GainsLossesRecognisedInProfitOrLoss	credit	Gains (losses) recognised in profit or loss on buying reinsurance	Value Measurement (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	GainsLossesRecognisedInProfitOrLoss		Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	Value Measurement (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of assets.	Fair Value Measurement Assets practice: IFRS 13 93 e i

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					[Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognised	inProfitOrLoss	(GainsLosses) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	Exchange Differences (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]]	Fair Value Measurement Entities Own	practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognised	inProfitOrLoss	(GainsLosses) recognised in profit or loss on exchange differences, fair value measurement, liabilities	Exchange Differences (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	Fair Value Measurement Liabilities	practice: IFRS 13 93 e i
ifrs-full	GainsLossesRecognised	inProfitOrLoss	(GainsLosses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Financial Liabilities (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	Fair Value Through Profit Or Loss De	IFRS 7 20 a i

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				through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	GainsLossesRecognisedWhenControlOfSubsidiaryIsLost	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	GainsOnChangeInFairValueOfDerivatives	credit	Gains on change 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	GainsOnDisposalOfInvestmentProperties	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	GainsOnDisposalOfInvestments	credit	Gains on disposals of investments	The gain on the disposal of investments.	disclosure: IAS 1 98 d
ifrs-full	GainsOnDisposalOfNon-currentAssets	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	GainsOnDisposalOfPropertyPlantAndEquipment	credit	Gains on disposals of property, plant and	The gain on the disposal of property, plant and	disclosure: IAS 1 98 c

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			plant and equipment	equipment. [Refer: Property, plant and equipment]	
ifrs-full	GainsOnLitigationSettlements	Member credit	Gains on litigation settlements	The gain on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GamingLicences	Member	Gaming licences [member]	This member stands for licences related to gaming. [Refer: Licences [member]]	common practice: IAS 38 119
ifrs-full	GasDistribution	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	Member 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	GeographicalAreas	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	GeographicalAreas	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

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				value for the “Geographical areas” axis if no other member is used.	2021-01-01, disclosure: IFRS 8 33
ifrs-full	GoodsOrServicesTransferredAtPointInTime	GoodsOrServicesTransferredAtPointInTime	GoodsOrServicesTransferredAtPointInTime	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	GoodsOrServicesTransferredOverTime	GoodsOrServicesTransferredOverTime	GoodsOrServicesTransferredOverTime	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	GoodsSoldDirectlyToConsumers	GoodsSoldDirectlyToConsumers	GoodsSoldDirectlyToConsumers	This member stands for goods sold directly to consumers.	example: IFRS 15 B89 g
ifrs-full	GoodsSoldThroughIntermediaries	GoodsSoldThroughIntermediaries	GoodsSoldThroughIntermediaries	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

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				acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]]	
ifrs-full	GoodwillDerecognisedWithoutHavingPreviouslyBeenIncludedInDisposalGroupClassifiedAsHeldForSale	GoodwillDerecognisedWithoutHavingPreviouslyBeenIncludedInDisposalGroupClassifiedAsHeldForSale	GoodwillDerecognisedWithoutHavingPreviouslyBeenIncludedInDisposalGroupClassifiedAsHeldForSale	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]]	IFRS 3 B67 d iv
ifrs-full	GoodwillExpectedToBeDeductibleForTaxPurposes	GoodwillExpectedToBeDeductibleForTaxPurposes	GoodwillExpectedToBeDeductibleForTaxPurposes	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	GoodwillMember	Goodwill [member]	This member stands for goodwill. [Refer: Goodwill]	example: IAS 36 127
ifrs-full	GoodwillRecognisedAsAnAcquiredIntangibleAsset	GoodwillRecognisedAsAnAcquiredIntangibleAsset	Goodwill recognised as	The amount recognised	example: IFRS 3 B64,

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			of acquisition date	as of the business combination's acquisition date for goodwill. [Refer: Goodwill; Business combinations [member]]	example: IFRS 3 IE72
ifrs-full	GovernmentCustomers	Member	Government customers [member]	This member stands for government customers. [Refer: Government [member]]	example: IFRS 15 B89 c
ifrs-full	GovernmentDebt	Debt instruments held	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	Instant, 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

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				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	GrossAmountArisingFromInsuranceContracts	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	GrossCarryingAmount	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

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				(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	Gross Contractual Amounts Receivable	Contractual debit	Gross For Acquired contract amounts receivable for acquired receivables	Receivables contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h ii
ifrs-full	Gross Financial Assets Set Off Against	Assets Set Off debit	Gross Financial Liabilities set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	Liabilities Subject to Offsetting 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:	Disclosures of Enforceable Master Netting IFRS 7 13C b

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ifrs-full	Gross Financial Assets Subject To	Assets Subject To debit	Offsetting Enforceable financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	Financial assets; Financial liabilities] The amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	Netting Arrangements Or Similar Agreements IFRS 7 13C a
ifrs-full	Gross Financial Liabilities Set Off	Liabilities Set Off credit	Against Financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	All 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]	Offsetting Enforceable Master Netting Arrangements Or Similar Agreements IFRS 7 13C b
ifrs-full	Gross Financial Liabilities Subject To	Liabilities Subject To credit	Offsetting Enforceable financial liabilities subject to	The amount of recognised financial	Netting Arrangements Or Similar Agreements IFRS 7 13C a

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			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	Minimum, 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	Minimum, 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

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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	Member	Hedge fund investments [member]	This member stands for investments	example: IFRS 13 IE60,

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				in hedge funds.	example: IFRS 13 94
ifrs-full	HedgesOfNetInvestmentsInForeignOperations	Member	HedgesOfNetInvestmentsInForeignOperations	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	HedgesOfNetInvestmentsInForeignOperations		HedgesOfNetInvestmentsInForeignOperations	Abstract	
ifrs-full	HedgingGainsLossesFromHedge	credit	HedgingGainsLossesFromHedge	With Offsetting	Risk Positions disclosure: IFRS 9 6.6.4, disclosure: IFRS 7 24C b vi

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			offsetting risk positions	offsetting risk positions.	
ifrs-full	Hedging Instruments	Assets, 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	Hedging Instruments	Liabilities, 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	Hedging Instruments	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	Hedging Instruments	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

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				<p>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</p>
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Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	Heldtomaturity	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
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Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	Heldtomaturity	Investments	Category	Held-Maturity investments, category [member]	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	HistoricalVolatilityForSharesM	Historical volatility for shares, measurement input [member]	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		

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			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		

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			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		

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esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_21_role-842000	role-842000	[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	[836200] Notes – Borrowing costs		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_24_role-818000	role-818000	[818000] Notes – Related party		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_26_role-710000	role-710000	[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	[825480] Notes – Separate financial statements		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_29_role-816000	role-816000	[816000] Notes – Hyperinflationary reporting		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_33_role-838000	role-838000	[838000] Notes – Earnings per share		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_34_role-813000	role-813000	[813000] Notes – Interim financial reporting		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_36_role-832410	role-832410	[832410] Notes – Impairment of assets		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ias_37_role-827570	role-827570	[827570] Notes – Other provisions, contingent liabilities and		

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			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		

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esef_all	http://www.esma.europa.eu/xbrl/role/all/ifric_5_role-868200	role-868200	[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	[819100] Notes – First time adoption		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_12_role-825700	role-825700	[825700] Notes – Interests in other entities		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_13_role-823000	role-823000	[823000] Notes – Fair value measurement		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_14_role-824500	role-824500	[824500] Notes – Regulatory deferral accounts		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_15_role-831150	role-831150	[831150] Notes – Revenue from contracts with customers		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_16_role-832610	role-832610	[832610] Notes – Leases		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_17_role-836600	role-836600	[836600] Notes – Insurance contracts (IFRS 17)		
esef_all	http://www.esma.europa.eu/xbrl/role/all/ifrs_2_role-834120	role-834120	[834120] Notes – Share-based payment arrangements		

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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		

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			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		

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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 Scenario when not explicitly allowed) for scenario		
esma_technical	http://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsScenario	role	Prevents default use of line items Scenario when not explicitly		

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			allowed) for segment		
ifrs-full	IdentifiableAssets	X-AdjustedLiabilitiesdebit	IdentifiableAssets assumed (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	IdentifiableIntangibleAssets	X-AdjustedLiabilitiesdebit	IdentifiableIntangible 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	IdentificationOfFinancialInformation	X-AdjustedComparativeInformation	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	ImmatureBiologicalAssets	Member	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	ImpairmentLoss	Assets Recognised	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 Contracts With Customers

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			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	ImpairmentLoss	ImpairmentGain 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	ImpairmentLoss	OnFinancialAssets 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	ImpairmentLoss	OnReceivables 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

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				customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]	
ifrs-full	ImpairmentLoss	Recognition, debit	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	ImpairmentLoss	Recognition	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	Intangible Assets Other Than Goodwill IAS 38 118 e iii

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				loss recognised in other comprehensive income; Intangible assets other than goodwill]	
ifrs-full	ImpairmentLoss	Recognition	In Other Comprehensive Income	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]
ifrs-full	ImpairmentLoss	Recognition, debit	In Profit or Loss	loss recognised in profit or loss	The amount of impairment loss recognised in profit or loss. [Refer: Impairment loss; Profit (loss)]
ifrs-full	ImpairmentLoss	Recognition	In Profit or Loss	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]

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ifrs-full	ImpairmentLoss	Recognition credit	InProfitOrLoss loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	DeferredAcquisitionCosts 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]]	CostsArisingFromInsuranceContract IFRS 4 IG39 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	ImpairmentLoss	Recognition	InProfitOrLoss loss recognised in profit or loss, goodwill	Goodwill 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	ImpairmentLoss	Recognition	InProfitOrLoss loss recognised in profit or loss, intangible assets and goodwill	IntangibleAssetsAndGoodwill amount of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment loss	Goodwill practice: IAS 38 118 e iv

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				recognised in profit or loss; Intangible assets and goodwill]	
ifrs-full	ImpairmentLoss	Recognition	InProfitOrLoss	IntangibleAssetsOtherThanGoodwill 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]	IAS 38 118 e iv
ifrs-full	ImpairmentLoss	Recognition	InProfitOrLoss	InvestmentProperty 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	ImpairmentLoss	Recognition	InProfitOrLoss	LoansAndAdvances 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

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ifrs-full	ImpairmentLoss	Recognition	InProfitOrLoss	PropertyPlantAndEquipment	Disclosure:
			loss recognised in profit or loss, property, plant and equipment	loss recognised in profit or loss for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]	IAS 1 98 a, disclosure: IAS 16 73 e v
ifrs-full	ImpairmentLoss	Recognition	InProfitOrLoss	TradeReceivables	common practice: IAS 1 112 c
		debit	loss recognised in profit or loss, trade receivables	loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]	
ifrs-full	ImpairmentLoss	ReversalOf	ImpairmentLoss	TradeReceivables	Abstract
			loss (reversal of impairment loss) on trade receivables [abstract]		
ifrs-full	ImpairmentLoss	ReversalOf	ImpairmentLoss	ReversalOf	Disclosure: IAS 1 99
		debit	loss (reversal of impairment loss) recognised in profit or loss	loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment	

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				loss recognised in profit or loss]	
ifrs-full	ImpairmentLoss	ReversalOfImpairmentLoss debit	ImpairmentLoss loss (reversal of impairment loss) recognised in profit or loss, loans and advances	RecognisedInProfitOrLoss 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]	LoansAndAdvances practice: IAS 1 85
ifrs-full	ImpairmentLoss	ReversalOfImpairmentLoss	ImpairmentLoss loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]	RecognisedInProfitOrLoss	LoansAndAdvancesAbstract
ifrs-full	ImpairmentLoss	ReversalOfImpairmentLoss debit	ImpairmentLoss loss (reversal of impairment loss) recognised in profit or loss, trade receivables	RecognisedInProfitOrLoss 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	TradeReceivables practice: IAS 1 112 c

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				in profit or loss; Trade receivables]	
ifrs-full	ImpairmentOfFinancialAssets	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	ImplicationsOfSurplusOrDeficit	Des	Description of implications of surplus or deficit on multi-employer or state plan for entity	The Plan For Entity description of the implications for the entity of a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	disclosure: IAS 19 148 d iv
ifrs-full	InAccordanceWithIFRS9Member	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	Member	Income approach [member]	This member stands for valuation techniques that convert future amounts (for	example: IFRS 13 62

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				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	Income Arising from Exploration	Income Arising from Exploration	Income Arising from Exploration and Evaluation of Mineral Resources	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	Income Arising from Insurance Contracts	Income Arising from Insurance Contracts	Income Arising from Insurance Contracts	The amount of income arising from	disclosure: IFRS 4 37 b

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			insurance contracts	insurance contracts. [Refer: Types of insurance contracts [member]]	– Expiry date 2021-01-01
ifrs-full	IncomeCapitalisationMember	IncomeMember	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	IncomeExpenseGainsOrLosses	IncomeGainsOrLosses	Financial Instruments expense, gains or losses of financial instruments [abstract]	Financial Instruments Abstract	
ifrs-full	IncomeExpenseFromReinsuranceCredit	IncomeFromReinsuranceCredit	Income Contracts Held (expenses) from reinsurance contracts held, other than finance income (expenses)	Other Than Finance Income of income (expenses) from a group of reinsurance contracts held, other than finance income (expenses). [Refer: Reinsurance contracts held [member]]	Income Expenses IAS 1 82 ac – Effective 2021-01-01, disclosure: IFRS 17 86 – Effective 2021-01-01

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ifrs-full	IncomeExpensesFromReinsuranceIncome	ContractsHeldOtherThanFinanceIncomeExpensesAbstract	(expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]	
ifrs-full	IncomeFromAmountsRecoveredFromReinsurer	YountsRecovery credit	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	YountsRecovery 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	IncomeFromContinuingInvolvementInDerecognisedFinancialAssets	YountsRecovery credit	income from continuing involvement in derecognised financial assets cumulatively recognised	The amount of cumulative amount of income recognised from the entity's continuing involvement in disclosure: IFRS 7 42G b

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				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	IncomeFromContinuingOperations 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	IncomeFromContractsWithReinsurers 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	IncomeFromDiscontinuedOperations 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

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				Discontinued operations [member]]	
ifrs-full	IncomeFromFinesAndPenalties	X	Income from fines and penalties	The amount of income arising from fines and penalties.	common practice: IAS 1 112 c
ifrs-full	IncomeFromGovernmentGrantsRelatedToAgriculturalActivities	X	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	X	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	X	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

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				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	IncomeFromSubleasing	MeasuringRight-of-useAssets	UseAssets 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	IncomeOnFinancialAssetsReclassifiedOutOfAvailableForSale	FinancialAssetsReclassifiedOutOfAvailableForSale	financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	of income recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-	Financial Assets Recognised In Other C IFRS 7 12A e – Expiry date 2021-01-01

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				sale; Other comprehensive income]	
ifrs-full	IncomeOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	X	financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Financial Assets At Fair Value Through Profit or Loss 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	X	relating to variable lease payments for operating leases that do not depend on index or rate	Operating Lease Payments 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

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ifrs-full	IncomeRelatingX credit	VariableLease	PaymentsNot relating to variable lease payments not included in measurement of net investment in finance lease	passage of time. 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 of Net Investment In Finance IFRS 16 90 a iii
ifrs-full	IncomeStatementAbstract		Profit or loss [abstract]		
ifrs-full	IncomeTaxConsequencesOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorised	SequenceOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorised	consequences of dividends proposed or declared before financial statements authorised	of income tax consequences of dividends to shareholders of the entity that were proposed or	Financial Statements Authorised IAS 12 81 i

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			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	Income Taxes Paid	Classification, credit	Operating Activities	The cash outflow for income taxes paid, classified as operating activities.	common practice: IAS 7 35
ifrs-full	Income Taxes Paid	Refund, credit	Income taxes paid (refund)	The cash flows from income taxes paid or refunded.	disclosure: IAS 7 35
ifrs-full	Income Taxes Paid	Refund	Income taxes paid (refund) [abstract]		
ifrs-full	Income Taxes Paid	Refund, 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	Income Taxes Paid	Refund, 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

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				Income taxes paid (refund)]	
ifrs-full	Income Taxes Paid (refund), classified as operating activities	Income Taxes Paid (refund), classified as operating activities	Income Taxes Paid (refund), classified as operating activities	Income taxes paid (refund)]	disclosure: IAS 7 35, example: IAS 7 14 f
ifrs-full	Income Taxes Refund, classified as operating activities	Income Taxes Refund, classified as operating activities	Income Taxes Refund, classified as operating activities	Income taxes refund, classified as operating activities	common practice: IAS 7 35
ifrs-full	Income Tax Expense (income)	Income Tax Expense (income)	Income 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	Income Tax Related to Application of Overlay Approach in Other Comprehensive Income	Income Tax Related to Application of Overlay Approach in Other Comprehensive Income	Income Tax Related 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

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ifrs-full	IncomeTaxRelatingToAvailable-for-saleFinancialAssetsOfOtherComprehensiveIncome	XingTiaAvailable-for-saleFinancialAssetsOfOtherComprehensiveIncome	relating to available-for-sale financial assets included in other comprehensive income	AssetsOfOtherComprehensiveIncome 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	IncomeTaxRelatingToCashFlowsHedgesOfOtherComprehensiveIncome	XingTiaCashFlowsHedgesOfOtherComprehensiveIncome	relating to cash flow hedges included in other comprehensive income	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	IncomeTaxRelatingToChangeInValueOfForeignCurrencyBasisSpreadsOfOtherComprehensiveIncome	XingTiaChangeInValueOfForeignCurrencyBasisSpreadsOfOtherComprehensiveIncome	relating to change in value of foreign currency basis spreads included in other comprehensive income	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

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				[Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsIncludedInOtherComprehensiveIncome
ifrs-full	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptionsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptionsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptionsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptionsIncludedInOtherComprehensiveIncome	IncomeTaxRelatingToChangeInValueOfTimeValueOfOptionsIncludedInOtherComprehensiveIncome

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				value of time value of options; Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome
		debit	relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial liabilities attributable to a change in the credit risk of those liabilities. [Refer: Credit risk [member]; Other comprehensive income]	disclosure: IAS 1 90, IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome
		debit	relating to changes in revaluation surplus included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to changes in a revaluation surplus. [Refer: Revaluation surplus; Other comprehensive income]	disclosure: IAS 1 90, IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome	IncomeTaxRelatingToChangesInTaxableIncome
			relating to components of other	of income tax relating to amounts	disclosure: IAS 1 90, IAS 12 81 ab

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			comprehensive income	recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeAbstract		relating to components of other comprehensive income [abstract]	Comprehensive Income Abstract	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss	credit	relating to components of other comprehensive income that will be reclassified to profit or loss	of 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]	IAS 1 91
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss	debit	relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss	debit	relating to components of other comprehensive income that will not be reclassified to profit or loss	of income tax relating to amounts recognised in other comprehensive income that will not be	IAS 1 91

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				reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToPr		ItemsOfOtherComprehensiveIncome relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]		
ifrs-full	IncomeTaxRelatingToExchangeDifferencesOnTranslationOfFinancialStatementsOfForeignOperations	IncomeTaxRelatingToExchangeDifferencesOnTranslationOfFinancialStatementsOfForeignOperations	Differences on translation included in other comprehensive income	The amount 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]	This Comprehensive Income IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToFinancialIncome	IncomeTaxRelatingToFinancialIncome	Income Expenses relating to finance income (expenses) from reinsurance contracts held included	Financial Reinsurance Contracts of income tax relating to amounts recognised in other comprehensive income in relation	Financial Reinsurance Contracts Held Of Other Comprehensive Income IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure:

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			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	debit	relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	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]	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToHedgesOfInvestmentsInEquityInstruments	debit	relating to hedges of investments in equity instruments included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to hedges of investments	IAS 1 90, disclosure: IAS 12 81 ab

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				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	IncomeTaxRelatingToHedgesOfNetInvestments	IncomeTaxRelatingToHedgesOfNetInvestments	IncomeTaxRelatingToHedgesOfNetInvestments	IncomeTaxRelatingToHedgesOfNetInvestments	IncomeTaxRelatingToHedgesOfNetInvestments
		debit	relating to hedges of net investments in foreign operations included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToInsuranceFinanceIncome	IncomeTaxRelatingToInsuranceFinanceIncome	IncomeTaxRelatingToInsuranceFinanceIncome	IncomeTaxRelatingToInsuranceFinanceIncome	IncomeTaxRelatingToInsuranceFinanceIncome
		debit	relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be	of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance	IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01

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			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	IncomeTaxRelatingToInsurance debit	FinanceIncome relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	ExpensesFromInsuranceContractsIssued 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]]	DisclosureOfInsuranceContractsIssuedOfOtherComprehensiveIncome 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	IncomeTaxRelatingToInvestments debit	IncomeTaxRelatingToInvestments relating to investments in equity instruments included in other comprehensive income	IncomeTaxRelatingToInvestments of income tax relating to amounts recognised in other comprehensive income	DisclosureOfIncomeTaxRelatingToInvestments IAS 1 90, disclosure: IAS 12 81 ab

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			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	IncomeTaxRelatingToNon	KindOfNonMovement	debit	IncomeTaxRelatingToNonMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss	OfIncomeTaxRelatingToAmountsRecognisedInOtherComprehensiveIncomeInRelationToTheNetMovementInRegulatoryDeferralAccountBalancesThatIsRelatedToItemsThatWillBeReclassifiedToProfitOrLoss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]
ifrs-full	IncomeTaxRelatingToNon	KindOfNonMovement	debit	IncomeTaxRelatingToNetMovement	OfIncomeTaxRelatingToAmountsRecognisedInOtherComprehensiveIncomeInRelationToTheNetMovementInRegulatoryDeferralAccountBalancesThatIsRelatedToItemsThatWillBeReclassifiedToProfitOrLoss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]

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			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	IncomeTaxRelatingToOtherIndividuallyImmaterialComponentsOfOtherComprehensiveIncome	debit	relating to other individually immaterial components of other comprehensive income	of income tax relating to other individually immaterial components of other comprehensive income. [Refer: Other comprehensive income]	practice: IAS 1 85
ifrs-full	IncomeTaxRelatingToRemeasurementsOfDefinedBenefitPlansOfOtherComprehensiveIncome	debit	relating to remeasurements of defined benefit plans included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to remeasurements of defined benefit plans. [Refer: Other comprehensive	IAS 1 90, disclosure: IAS 12 81 ab

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				income; Reserve of remeasurements of defined benefit plans; Defined benefit plans [member]]	
ifrs-full	IncomeTaxRelatingToShareOf	KindToShareOf debit	OtherComprehen relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	TheIncomeOf 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]	AssociatesAndJointVenturesAccounting IAS 1 90
ifrs-full	IncomeTaxRelatingToShareOf		OtherComprehen relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]		AssociatesAndJointVenturesAccounting
ifrs-full	IncomeTaxRelatingToShareOf	KindToShareOf debit	OtherComprehen relating to share of other comprehensive income of associates and joint ventures accounted for using equity	TheIncomeOf of income tax relating to an entity's share of other comprehensive income of associates and joint ventures	AssociatesAndJointVenturesAccounting IAS 1 91

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			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	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLoss	debit	relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	of income tax relating 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	IncreaseDecreaseDueToApplicationOfIFRS15	debit	(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	IncreaseDecreaseDueToChangesInAccountingPolicyAndCorrectionOfPriorPeriodErrorsMember	debit	(decrease)	This member stands for	IAS 1 106 b,

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				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	IncreaseDecrease	DueTo	Changes	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	Policy Required stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]	By IFRSs Member disclosure: IAS 8 28 f i, disclosure: IAS 8 28 g
ifrs-full	IncreaseDecrease	DueTo	Departure	Increase (decrease) due to departure from requirement of IFRS [member]	Financial Requirement stands for the financial effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]	Member disclosure: IAS 1 20 d
ifrs-full	IncreaseDecrease	DueTo	Voluntary Changes	Increase (decrease) due to voluntary changes in accounting policy [member]	Financial Policy stands for the financial effect of voluntary changes in accounting policy.	Member disclosure: IAS 8 29 c i, disclosure: IAS 8 29 d
ifrs-full	IncreaseDecrease	DueTo	Accounting Estimate	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

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ifrs-full	IncreaseDecrease	Xld Accumulated debit	Difference (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	Tax Rate (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in the tax rate. [Refer: Other comprehensive income]	Recognised in Other Comprehensive Income Due To Change In Tax Rate practice: IAS 1 85
ifrs-full	IncreaseDecrease	Xld Aggregate	Difference (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Fair Value At Initial Recognition (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price 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]	Initial Recognition And Amount Determined IFRS 7 28 b
ifrs-full	IncreaseDecrease	Xld Allowance credit	Account For Credit Losses (decrease) in allowance account for credit losses of financial assets	Financial Assets (decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer:	Initial Assets IFRS 7 16 – Expiry date 2021-01-01

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				Financial assets; Allowance account for credit losses of financial assets]	
ifrs-full	IncreaseDecrease	Net Cash And Cash equivalents debit	Cash equivalents (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	IncreaseDecrease	Net Cash And Cash equivalents debit	Cash equivalents before effect of exchange rate changes (decrease) in cash and cash equivalents before effect of exchange rate changes	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	IncreaseDecrease	Net Cash And Cash equivalents debit	Cash equivalents, discontinued operations (decrease) in cash and cash equivalents, discontinued operations	Discontinued operations from discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations [member]]	practice: IFRS 5 33 c
ifrs-full	IncreaseDecrease	Contingent Consideration debit	Contingent Consideration Assets (decrease) in contingent	Contingent Assets (decrease) in a contingent	disclosure: IFRS 3 B67 b i

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			consideration asset (liability)	consideration asset (liability) relating to a business combination.	
ifrs-full	IncreaseDecrease	Migration credit	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]]	disclosure: IFRS 3 B67 c
ifrs-full	IncreaseDecrease	Migration 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	IncreaseDecrease	Migration 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	IncreaseDecrease	Migration 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

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				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	Increase	Decrease	Nil/Debit	Deferred Acquisition Costs	<p>(decrease) in deferred acquisition costs arising from insurance contracts</p> <p>(decrease) in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]</p>	<p>Insurance Contracts</p> <p>IFRS 4 IG39 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01</p>
ifrs-full	Increase	Decrease	Nil/Debit	Deferred Tax Expense	<p>(decrease) in deferred tax expense (income) due to rate regulation</p> <p>(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</p>	<p>Rate Regulation</p> <p>IFRS 14 34</p>

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				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	IncreaseDecrease	credit	Deferred Tax Liability Asset (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	IncreaseDecrease	credit	Defined Benefit Obligation (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	The Reasonably Possible 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	IncreaseDecrease	credit	Defined Benefit Obligation (decrease) in defined benefit obligation due to reasonably	The Reasonably Possible Increase in a defined benefit obligation that would have been	IAS 19 145 a

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			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	IncreaseDecrease	Minimum credit	Dividends Payable Through (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	Change in Fair Value of Non-cash Assets Held For Distribution (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	IncreaseDecrease	Minimum credit	Equity Due to Reasonably Possible (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	Change in Risk Exposure (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	IncreaseDecrease	Minimum credit	Equity Due to Reasonably Possible (decrease) in equity due to reasonably possible decrease in risk exposure that	Change in Risk Exposure (decrease) in equity, before mitigation by reinsurance contracts held, that would	IFRS 17 128 a i – Effective 2021-01-01

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			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	IncreaseDecrease	MinstantlyDue credit	IncreaseDecrease (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	Possible 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.	Risk Exposure That Arises From Contracts IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrease	MinstantlyDue credit	IncreaseDecrease (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	Possible 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.	Risk Exposure That Arises From Contracts IFRS 17 128 a i – Effective 2021-01-01
ifrs-full	IncreaseDecrease	MinstantlyDue credit	IncreaseDecrease in existing liabilities, contingent liabilities	The increase in existing contingent liabilities	Business Combination IFRS 3 B67 c

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			contingent liabilities recognised in business combination	liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecrease	credit	in existing provisions, other provisions	in existing other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	IncreaseDecrease	credit	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	(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]	IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	IncreaseDecrease	InExposureTo	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	LoanCommitmentsAndFinancialGuaranteeContracts	
ifrs-full	IncreaseDecrease	debit	(decrease) in fair value measurement, assets	(decrease) in the fair value measurement of assets.	disclosure: IFRS 13 93 e

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					[Refer: At fair value [member]]				
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	of increase (decrease) in the fair value measurement of assets due to a reasonably possible decrease in an unobservable input.	Possible	Decrease	InUnobservable	Inpr
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible decrease in an unobservable input.	Possible	Decrease	InUnobservable	Inpr
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible decrease in an unobservable input.	Possible	Decrease	InUnobservable	Inpr
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after	Possible	Decrease	InUnobservable	Inpr

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				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	IncreaseDecrease	MidFairVal	Measuremen	Due (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	To Reasonably Possible 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)]	InUnobservableIn practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	Measuremen	Due (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	To Reasonably Possible 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)]	InUnobservableIn practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	Measuremen	Due (decrease) in fair value measurement due to	To Reasonably Possible of increase (decrease) in the fair value measurement	InUnobservableIn practice: IFRS 13 93 h ii

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			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	IncreaseDecrease	MidFairVal	MeasurementDue (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	ToReasonablyPossible of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	InUnobservableInp practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	ToReasonablyPossible of 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:	InUnobservableInp practice: IFRS 13 93 h ii

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ifrs-full	IncreaseDecrease	InFair Value	Measurement Due (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	Tax income (expense) 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)]	Possible practice: IFRS 13 93 h ii	DecreaseInUnobservableInp
ifrs-full	IncreaseDecrease	InFair Value	Measurement Due (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	Tax income (expense) 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)]	Possible practice: IFRS 13 93 h ii	DecreaseInUnobservableInp
ifrs-full	IncreaseDecrease	InFair Value	Measurement Due (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or	Tax income (expense) 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	Possible practice: IFRS 13 93 h ii	DecreaseInUnobservableInp

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			loss, after tax, liabilities	unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	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)]	PossibleDecreaseInUnobservableIn practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (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	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)]	PossibleDecreaseInUnobservableIn practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in	of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably	PossibleDecreaseInUnobservableIn practice: IFRS 13 93 h ii

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				profit or loss, before tax, liabilities	possible decrease in an unobservable input. [Refer: Tax income (expense)]				
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	of increase (decrease) in the fair value measurement of assets due to a reasonably possible increase in an unobservable input.	Possible	IncreaseInUnobservableInput	IFRS 13 93 h ii	
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible increase in an unobservable input.	Possible	IncreaseInUnobservableInput	IFRS 13 93 h ii	
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible increase in an unobservable input.	Possible	IncreaseInUnobservableInput	IFRS 13 93 h ii	
ifrs-full	IncreaseDecrease	Settlement	Fair Value Measurement	(decrease) in fair value measurement due to reasonably possible	of increase (decrease) in the fair value measurement of assets, recognised	Possible	IncreaseInUnobservableInput	practice: IFRS 13 93 h ii	

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			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	IncreaseDecrease	Unobservable Input	Measurement Due to Reasonably Possible Increase in Fair Value Measurement of unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	IncreaseInUnobservableInput practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	Unobservable Input	Measurement Due to Reasonably Possible Increase in Fair Value Measurement of 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 increase in an unobservable input. [Refer: Tax income (expense)]	IncreaseInUnobservableInput practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	Unobservable Input	Measurement Due to Reasonably Possible Increase in Fair Value Measurement of 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 increase in an unobservable input. [Refer: Tax income (expense)]	IncreaseInUnobservableInput practice: IFRS 13 93 h ii

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			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	IncreaseDecrease	MidFairVal	MeasuremenDue	ToReasonablyP	ossibleInUnobservableInpu
			(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	of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	MeasuremenDue	ToReasonablyP	ossibleInUnobservableInpu
			(decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income,	of 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

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			before tax, liabilities	increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	Possible practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (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	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)]	Possible practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	MeasurementDue (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a	Possible practice: IFRS 13 93 h ii

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				recognised in profit or loss, after tax, liabilities	reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecrease	MidFairVal	Measur	(decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	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)]	Possible practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	Measur	(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	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)]	Possible practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrease	MidFairVal	Measur	(decrease) in fair value measurement due to reasonably possible increase in	of increase (decrease) in the fair value measurement of liabilities, recognised in profit or	Possible practice: IFRS 13 93 h ii

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			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	IncreaseDecrease	InFair Value Measurement credit	Measurement Entity (decrease) in fair value measurement, entity's own equity instruments	Own Equity Instruments (decrease) in the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	Disclosures: IFRS 13 93 e
ifrs-full	IncreaseDecrease	InFair Value Measurement	Measurement For (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]	Sensitivity Analyses In Which Inputs Are Changed Individually	
ifrs-full	IncreaseDecrease	InFair Value Measurement	Measurement For (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]	Sensitivity Analyses In Which Inputs Are Changed Individually	
ifrs-full	IncreaseDecrease	InFair Value Measurement	Measurement For (decrease) in fair value measurement	Sensitivity Analyses In Which Inputs Are Changed Individually	

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			for sensitivity analyses in which inputs are changed individually, liabilities [abstract]		
ifrs-full	IncreaseDecrease	InFair ValueM	MeasurementFor (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]	SensitivityAnalysesInWhichMultipleInputsAreChar	
ifrs-full	IncreaseDecrease	InFair ValueM	MeasurementFor (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]	SensitivityAnalysesInWhichMultipleInputsAreChar	
ifrs-full	IncreaseDecrease	InFair ValueM	MeasurementFor (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]	SensitivityAnalysesInWhichMultipleInputsAreChar	
ifrs-full	IncreaseDecrease	InFair ValueM credit	MeasurementLiab (decrease) in fair value	Itis an increase (decrease) in the fair value	disclosure: IFRS 13 93 e

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			measurement, liabilities	measurement of liabilities. [Refer: At fair value [member]]	
ifrs-full	IncreaseDecrease	InFinancialAssets	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: Paragraph 39Ea Of IFRS 4 – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	InFinancialAssets	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: Paragraph 39Ea Of IFRS 4 – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	InFinancialAssets	Increase (decrease) in financial assets	The increase (decrease) in financial assets. [Refer: Financial assets]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	IncreaseDecrease	InFinancialAssets	Increase (decrease) in financial		

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ifrs-full	IncreaseDecrease	XIn Financial Assetsdebit	Assets Arising From (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	Change in Measurement (decrease) in financial assets arising from a change in measurement attribute on the entity's transition to IFRS 9. [Refer: Financial assets]	Disclosure Attribute First Application Of IFRS 7 42L b
ifrs-full	IncreaseDecrease	XIn Financial Assetsdebit	Assets On Basis Of (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	Measurement Category (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 First Application Of IFRS 7 42L a
ifrs-full	IncreaseDecrease	XIn Financial Liabilitiescredit	Liabilities Arising (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	Change in Measurement (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]	Disclosure Attribute First Application Of IFRS 7 42L b

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ifrs-full	IncreaseDecrease	Elimination credit	Initial Financial Liabilities (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	On Basis Of Measurement (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]	Measurement Category First Application Of IFRS 9 IFRS 7 42L a
ifrs-full	IncreaseDecrease	Elimination credit	Insurance Contracts Liability (decrease) in insurance contracts liability (asset)	Asset increase (decrease) in insurance contracts liability (asset). [Refer: Insurance contracts liability (asset)]	common practice: IFRS 17 99 – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Elimination debit	Insurance Liabilities Net Of Reinsurance (decrease) in insurance liabilities, net of reinsurance	Insurance increase (decrease) in insurance liabilities, net of reinsurance.	common practice: IAS 1 85
ifrs-full	IncreaseDecrease	Elimination debit	Intangible Assets And Goodwill (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	IncreaseDecrease	Elimination credit	Liabilities Arising From Financial Activities (decrease) in liabilities	The increase (decrease) in liabilities	disclosure: IAS 7 44B

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			arising from financing activities	arising from financing activities. [Refer: Liabilities arising from financing activities]	
ifrs-full	IncreaseDecrease	Liabilities credit	Under Insurance Contracts (decrease) in liabilities under insurance contracts and reinsurance contracts issued	Under Insurance Contracts (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	Reinsurance Contracts Issued IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Net Assets credit	Available For Benefits (decrease) in net assets available for benefits	This 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	IncreaseDecrease	Net Defined Benefit credit	Benefit Liability (decrease) in net defined benefit liability (asset)	This increase (decrease) in the net defined benefit liability (asset). [Refer: Net	disclosure: IAS 19 141

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				defined benefit liability (asset)]	
ifrs-full	IncreaseDecrease	Net Investment debit	Net Investment (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	IncreaseDecrease	Number of Shares	Number of Ordinary Shares Issued (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	IncreaseDecrease	Number of Shares	Number of Shares Outstanding (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	IncreaseDecrease	Profit/Loss	Profit/Loss Due to Reasonably Possible Decrease in Risk Exposure That Arises From Contracts Within Scope of IFRS 17 (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	Possible 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. (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	IncreaseDecrease	Profit/Loss	Profit/Loss Due to Reasonably Possible Decrease in Risk Exposure That Arises From Contracts Within Scope of IFRS 17 (decrease) in profit (loss) due to	Possible Decrease in Profit (Loss), before	disclosure: IFRS 17 128 a i – Effective 2021-01-01

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			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	IncreaseDecrease	Net Profit/Loss credit	Due To Reasonably Possible Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	Possible Increase (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	IncreaseDecrease	Net Profit/Loss credit	Due To Reasonably Possible Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	Possible Increase (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

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				scope of IFRS 17.		
ifrs-full	IncreaseDecrease	debit	Provision for unearned premium	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	IncreaseDecrease	credit	Regulatory account credit balances	Decrease (decrease) in regulatory deferral account credit balances	Credit Balances (decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	disclosure: IFRS 14 33 a
ifrs-full	IncreaseDecrease	debit	Regulatory account debit balances	Decrease (decrease) in regulatory deferral account debit balances	Debit Balances (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]	disclosure: IFRS 14 33 a
ifrs-full	IncreaseDecrease	debit	Reinsurance assets	Decrease (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	IncreaseDecrease	credit	Reserve of gains and losses on financial assets measured at fair value through other	Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other	Financial Assets (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

Measured At Fair Value Through O

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			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	IncreaseDecrease	Through credit	Increase (decrease) in working capital	The increase (decrease) in working capital.	common practice: IAS 7 20
ifrs-full	IncreaseDecrease	Through 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	IncreaseDecrease	Through credit	Increase (decrease)	The increase (decrease)	Insurance Contracts Liability IFRS 17 105

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			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	IncreaseDecrease	Through Adjust credit	Increase Arising (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	From Passage Of Time (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]	From Allowance Account For Credit Losses practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through Adjust credit	Increase Arising (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	From Passage Of Time (decrease) in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities	From Liabilities Under Insurance Contracts practice: IFRS 4 37 e – Expiry date 2021-01-01

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				under insurance contracts and reinsurance contracts issued]	
ifrs-full	IncreaseDecrease	Through debit	Adjustments (decrease) through adjustments arising from passage of time, reinsurance assets	From Passage Of Time Reinsurance Assets (decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]	practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Amortisation (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	The Acquisition (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)]	Cash Flows Insurance Contracts Liab IFRS 17 103 b ii – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through	Amounts (decrease) through amounts recognised in profit or loss, aggregate difference	Profit Or Loss (decrease) in the aggregate difference between the fair value at initial recognition	Aggregate Difference Between Fair Va IFRS 7 IG14, example: IFRS 7 28 b

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			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	IncreaseDecrease	Through Appropriation credit	Of Retained Earnings (decrease) through appropriation of retained earnings, equity	From Earnings (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Retained earnings]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrease	Through Balances credit	Recognised in current period in statement of financial position, regulatory deferral account credit balances	In Financial Statements (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

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				position. [Refer: Regulatory deferral account credit balances]	
ifrs-full	IncreaseDecrease	Through debit	Business Balances (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	Financial Period (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]	Statement Of Financial Position Regulatory IFRS 14 33 a i
ifrs-full	IncreaseDecrease	Through credit	Business Combinations (decrease) through business combinations and disposals, net defined benefit liability (asset)	And Disposals (decrease) in the net defined benefit liability (asset) resulting from business combinations and disposals. [Refer: Business combinations [member]; Net defined benefit liability (asset)]	Net Defined Benefit Liability Asset IAS 19 141 h
ifrs-full	IncreaseDecrease	Through debit	Business Combinations (decrease) through business combinations and disposals,	And Disposals (decrease) in reimbursement rights resulting from the effects of business	Reimbursement Rights IAS 19 141 h

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			reimbursement rights	combinations and disposals. [Refer: Business combinations [member]; Reimbursement rights, at fair value]	
ifrs-full	IncreaseDecrease	Through credit	Business combinations (decrease) through business combinations, deferred tax liability (asset)	Deferred tax liability (decrease) in deferred tax liability (asset) resulting from business combinations. [Refer: Deferred tax liability (asset)]	Liability Asset practice: IAS 12 81
ifrs-full	IncreaseDecrease	Through credit	Cash flows (decrease) through cash flows, insurance contracts liability (asset)	Insurance contracts liability (decrease) in insurance contracts liability (asset) resulting from cash flows. [Refer: Insurance contracts liability (asset)]	Liability Asset measure: IFRS 17 105 a – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Cash flows (decrease) through cash flows, insurance contracts liability (asset) [abstract]	Insurance contracts liability (decrease) in insurance contracts liability (asset) [abstract]	Liability Asset Abstract
ifrs-full	IncreaseDecrease	Through credit	Change in discount rate, contingent liabilities recognised	Contingent liabilities (decrease) in contingent liabilities recognised in a business combination due to	Liability Recognised In Business Combination IFRS 3 B67 c

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			in business combination	changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecrease	Through credit	Change in discount rate (decrease) through change in discount rate, other provisions	Other provisions (decrease) in other provisions resulting from a change in discount rate. [Refer: Other provisions]	disclosure: IAS 37 84 e
ifrs-full	IncreaseDecrease	Through credit	Change in equity of subsidiaries, equity	Subsidiaries (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	IncreaseDecrease	Through credit	Change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	Financial risk (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	Risk That Does Not Relate To Future Service: IFRS 17 104 b ii – Effective 2021-01-01

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				liability (asset); Risk adjustment for non-financial risk [member]]	
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in discount rates, regulatory deferral account credit balances	Rates Regulatory (decrease) in regulatory deferral account credit balances resulting from changes in discount rates. [Refer: Regulatory deferral account credit balances]	Example Account Credit Balances IFRS 14 33 a iii
ifrs-full	IncreaseDecrease	Through debit	Changes (decrease) through changes in discount rates, regulatory deferral account debit balances	Rates Regulatory (decrease) in regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]	Example Account Debit Balances IFRS 14 33 a iii
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	That Adjust Contractual Service Margin Insurance Contracts liability (decrease) in insurance contracts liability (asset) resulting from changes in estimates that adjust the contractual service margin. [Refer: Insurance contracts liability	Example Insurance Contract Margin IFRS 17 104 a i – Effective 2021-01-01

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				(asset); Contractual service margin [member]]	
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	That Do Not Adjust (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]]	Contractual ServiceMarginInsuran IFRS 17 104 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in fair values, liabilities arising from financing activities	That Do Not Adjust (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]	Contractual FinancingActivities IAS 7 44B d
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in foreign exchange rates, net defined benefit	That Do Not Adjust (decrease) in the net defined benefit liability (asset) resulting from changes	Contractual DefinedBenefitLiabilityAsset IAS 19 141 e

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			liability (asset)	in foreign exchange rates. [Refer: Net defined benefit liability (asset)]	
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	Foreign Exchange Rates Regulatory Deferral Account Credit Balances (decrease) in regulatory deferral account credit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account credit balances]	IFRS 14 33 a iii
ifrs-full	IncreaseDecrease	Through debit	Changes (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	Foreign Exchange Rates Regulatory Deferral Account Debit Balances (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]	IFRS 14 33 a iii
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	Risk Parameters Exposure to Credit Risk On Loan Commitments (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters.	IFRS 7 IG20B, example: IFRS 7 35H

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				[Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecrease	Through debit	Changes (decrease) through changes in models or risk parameters, financial assets	Risk Parameters (decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]	Example Assets IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	The interests in subsidiaries (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]	Subsidiaries That Do Not Result In Loss Of Control IAS 1 106 d iii
ifrs-full	IncreaseDecrease	Through credit	Changes (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	The interests in subsidiaries (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]];	Subsidiaries That Do Not Result In Loss Of Control IFRS 12 18

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					Equity attributable to owners of parent]	
ifrs-full	IncreaseDecrease	Through credit	Changes	In this (decrease) through changes that relate to current service, insurance contracts liability (asset)	Current Service Insurance contracts liability (asset) resulting from changes that relate to current service. [Refer: Insurance contracts liability (asset)]	Disclosure Contracts Liability Asset IFRS 17 104 b – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through	Changes	In this (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]		Insurance Contracts Liability Asset
ifrs-full	IncreaseDecrease	Through credit	Changes	In this (decrease) through changes that relate to future service, insurance contracts liability (asset)	Future Service Insurance contracts liability (asset) resulting from changes that relate to future service. [Refer: Insurance contracts liability (asset)]	Disclosure Contracts Liability Asset IFRS 17 103 b iv – Effective 2021-01-01, disclosure: IFRS 17 104 a – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through	Changes	In this (decrease) through	Future Service	Insurance Contracts Liability Asset

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			changes that relate to future service, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecrease	Through credit	Changes in insurance contracts liability (asset) through changes that relate to past service, ie changes in fulfilment cash flows relating to incurred claims. [Refer: Insurance contracts liability (asset)]	Insurance contracts liability (asset)	IFRS 17 103 b iii – Effective 2021-01-01, disclosure: IFRS 17 104 c – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Conversion of equity	Convertible instruments	Common practice: IAS 1 106 d
ifrs-full	IncreaseDecrease	Through debit	Cumulative adjustments to revenue arising from change in estimate of transaction price,	Catch-up adjustments to revenue arising from a change in an estimate of the	Example arising from change in estimate of the IFRS 15 118 b

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			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	IncreaseDecrease	Through Cumulative Catch-up	(decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	(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 arising from Change In Estim IFRS 15 118 b

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				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	IncreaseDecrease	ThroughCumulative Catchup	(decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	(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]	Example arising from Change In Measure of Progress IFRS 15 118 b

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ifrs-full	IncreaseDecrease	ThroughCumulative	(decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	(decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	Example b	Arising From Change In Measure
ifrs-full	IncreaseDecrease	ThroughCumulative	(decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	(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 b	Arising From Contract Modification

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					adjustments to revenue, contract assets]	
ifrs-full	Increase	Decrease	Through credit	Cumulative (decrease) through catch-up adjustments to revenue arising from contract modification, contract liabilities	Adjustments to revenue, contract liabilities] (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 b Arising From Contract Modification IFRS 15 118
ifrs-full	Increase	Decrease	Through debit	Cumulative (decrease) through catch-up adjustments to revenue, contract assets	Adjustments to revenue, contract assets] (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue. [Refer: Contract assets; Revenue from	Example b Contract Assets

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					contracts with customers]	
ifrs-full	Increase	Decrease	Through credit	Cumulative (decrease) through 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	Increase	Decrease	Through credit	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	Increase	Decrease	Through credit	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]	IAS 7 44B c
ifrs-full	Increase	Decrease	Through credit	Effect of changes in risk of non-performance by issuer of reinsurance	The increase (decrease) in insurance contracts liability (asset) resulting from the effect	disclosed By issuer Of Reinsurance Contract IFRS 17 105 b – Effective 2021-01-01

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			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	IncreaseDecrease	Through credit	Effects Of Contracts (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	Period Insurance Contracts Liability Asset	IFRS 17 108 a – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Effects Of Contracts (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	Period Insurance Contracts Liability	IFRS 17 104 a iii – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01

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				liability (asset)]	
ifrs-full	IncreaseDecrease	Through credit	Effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	Of onerous contracts liability (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)]	Initially Recognised In Period Insurance contracts liability (asset) IFRS 17 108 b – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Exercise of options (decrease) through exercise of options, equity	The increase (decrease) in equity resulting from the exercise of options.	common practice: IAS 1 106 d

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ifrs-full	IncreaseDecrease	Through credit	Exercise (decrease) through exercise of warrants, equity	Warrants (decrease) in equity resulting from the exercise of warrants.	Fluctuation increase	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrease	Through credit	Experience (decrease) through experience adjustments, insurance contracts liability (asset)	Adjustment (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	Contractual liability	Asset IFRS 17 104 b iii – Effective 2021-01-01

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				the amounts expected to be incurred in the period and the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrease	Through credit	Financing (decrease) through cash flows, liabilities arising from financing activities	Liabilities arising from financing activities resulting from cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities]	IAS 7 44B a
ifrs-full	IncreaseDecrease	Through credit	Foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	Other measurements 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

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				guarantee contracts]	
ifrs-full	IncreaseDecrease	ThroughForeign	ExchangeAndOtherMovements	ExposureToCreditRiskOnLoanC	
			(decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		
ifrs-full	IncreaseDecrease	ThroughForeign debit	ExchangeAndOtherMovements	Financial Assets	
			(decrease) through foreign exchange and other movements, financial assets	(decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]	IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrease	ThroughForeign	ExchangeAndOtherMovements	Financial Assets	Abstract
			(decrease) through foreign exchange and other movements, financial assets [abstract]		
ifrs-full	IncreaseDecrease	ThroughForeign credit	ExchangeExposureToCreditRiskOn	LoanCommitmentsAndFinan	
			(decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange.	IFRS 7 IG20B, example: IFRS 7 35H

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					[Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecrease	Through Foreign debit	Foreign Exchange (decrease) through foreign exchange, financial assets	IncreaseDecrease (decrease) through foreign exchange, financial assets	Financial Assets (decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrease	Through credit	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	Losses in Period (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	Reserve of Gains and Losses (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	IFRS 17 116 – Effective 2021-01-01

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				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	IncreaseDecrease	Through credit	Incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	And Other (decrease) in insurance contracts liability (asset) resulting from incurred claims and other incurred insurance service expenses. [Refer: Insurance contracts liability (asset)]	InsuranceC IFRS 17 103 b i – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	And Other (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.	InsuranceC IFRS 17 105 a iii – Effective 2021-01-01

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					[Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrease	Through credit	Incur	Recover	Other	Disclosure
			(decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)		(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	IncreaseDecrease	Through credit	Incur	Acquisition	Cash flows	Insurance contracts liability Asset
			(decrease) through insurance acquisition cash flows, insurance contracts liability (asset)		(decrease) in insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance	IFRS 17 105 a ii – Effective 2021-01-01

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				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	IncreaseDecrease	Through credit	Insurance (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	The net expense in insurance contracts liability (asset) resulting from insurance finance income or expenses. [Refer: Insurance contracts liability (asset);	Insurance Contracts Liability Asset IFRS 17 105 c – Effective 2021-01-01

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					Insurance finance income (expenses)]	
ifrs-full	IncreaseDecrease	Through credit	Insurance	IncreaseRevenue (decrease) through insurance revenue, insurance contracts liability (asset)	InsuranceContracts (decrease) in insurance contracts liability (asset) resulting from insurance revenue. [Refer: Insurance contracts liability (asset); Insurance revenue]	LiabilityAsset IFRS 17 103 a – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through	Insurance	IncreaseRevenue (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]	InsuranceContracts	LiabilityAssetAbstract
ifrs-full	IncreaseDecrease	Through credit	Insurance	IncreaseRevenue (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)	OfRelatedAsC (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	LiabilityShare IFRS 17 114 c – Effective 2021-01-01

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				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	IncreaseDecrease	Through credit	Insurance revenue (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 fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	IFRS 17 114 b – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Insurance revenue (decrease) through insurance revenue related to contracts that existed at 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]	IFRS 17 114 a – Effective 2021-01-01

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			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	IncreaseDecrease	Through credit	Insurance service expenses, insurance contracts liability (asset)	Insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]
ifrs-full	IncreaseDecrease	Through credit	Insurance service expenses, insurance contracts liability (asset) [abstract]	Insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]
ifrs-full	IncreaseDecrease	Through credit	Insurance service result for	Insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]

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				reconciliation by components, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecrease	Through	Insurance	IncreaseServiceResultForReconciliationByRemainingCoverageAndInc	(decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]	
ifrs-full	IncreaseDecrease	Through	Insurance	IncreaseServiceResult	(decrease) through insurance service result, insurance contracts liability (asset)	IFRS 17 103 – Effective 2021-01-01, disclosure: IFRS 17 104 – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through	Investment	IncreaseComponent	(decrease) through investment components excluded from insurance revenue and insurance service	IFRS 17 103 c – Effective 2021-01-01

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			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	IncreaseDecrease	Through credit	Loss (decrease) through loss of control of subsidiary, deferred tax liability (asset)	Of Subsidiary Deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]	Financial liability Asset practice: IAS 12 81
ifrs-full	IncreaseDecrease	Through credit	Modification (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	Of Contractual Cash Flows (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]	Exposure To Credit Risk On Loan Commitments IFRS 7 35I b

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ifrs-full	IncreaseDecrease	Through debit	Modification (decrease) through modification of contractual cash flows, financial assets	Of Contractual Cash Flows (decrease) in financial assets resulting from the modification of contractual cash flows. [Refer: Financial assets]	Financial Assets IFRS 7 35I b
ifrs-full	IncreaseDecrease	Through credit	Net Exchange Differences (decrease) through net exchange differences, allowance account for credit losses of financial assets	Allowance (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]	Account For Credit Losses Of Financial Assets practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through debit	Net Exchange (decrease) through net exchange	Differences (decrease) in biological assets	Biological Assets disclosure: IAS 41 50 f

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			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	IncreaseDecrease	Through debit	Net Exchange Differences (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	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	Arising From Insurance practice: IFRS 4 37 e – Expiry date 2021-01-01

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					currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecrease	Through credit	Net Exchange	(decrease) through net exchange differences, deferred tax liability (asset)	Deferred Tax Liability	Asset practice: IAS 12 81
ifrs-full	IncreaseDecrease	Through debit	Net Exchange	(decrease) through net exchange differences, goodwill	Goodwill	disclosure: IFRS 3 B67 d vi

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				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	IncreaseDecrease	Through debit	Net Exchange Differences (decrease) through net exchange differences, intangible assets and goodwill	The Intangible Assets and Goodwill	practice: IAS 38 118 e vii
ifrs-full	IncreaseDecrease	Through debit	Net Exchange Differences (decrease) through net exchange differences, intangible	The Intangible Assets Other Than Goodwill	IAS 38 118 e vii

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			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	Increase	Decrease	Through Net Exchange Differences (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, IAS 40 79 d vi

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ifrs-full	IncreaseDecrease	Through credit	Net Exchange (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	Differences 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]	Examples IFRS 4 IG37 f – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Net Exchange (decrease) through net exchange differences, other provisions	Differences (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]	Common practice: IAS 37 84

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ifrs-full	IncreaseDecrease	ThroughNet	ExchangeDifferences	in property, plant and equipment	IAS 16 73 e viii
ifrs-full	IncreaseDecrease	ThroughNet	ExchangeDifferences	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

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					Reimbursement rights, at fair value]	
ifrs-full	IncreaseDecrease	Through debit	Net Exchange (decrease) through net exchange differences, reinsurance assets	Differences	The Reinsurance (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]	Assets in practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through New	Transactions (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Aggregate	Gain and Difference (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:	Between Fair Value At Initial Recognition IFRS 7 IG14, example: IFRS 7 28 b

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				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	IncreaseDecrease	Through credit	Obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	(decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	Control of Subsidiaries or Other Businesses Liabilities/ IAS 7 44B b
ifrs-full	IncreaseDecrease	Through credit	Changes Allowance	(decrease) through other changes, allowance account for credit losses of financial assets	The Allowance For Credit Losses Of Financial Assets practice: IFRS 7 16 – Expiry date 2021-01-01

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					account for credit losses of financial assets]	
ifrs-full	IncreaseDecrease	Through debit	Other	Changes (decrease) through other changes, deferred acquisition costs arising from insurance contracts	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]	Costs arising from Insurance Contracts IFRS 4 IG39 e – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through debit	Other	Changes (decrease) through other changes, intangible assets and goodwill	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]	Goodwill practice: IAS 38 118 e viii
ifrs-full	IncreaseDecrease	Through debit	Other	Changes (decrease) through other changes, intangible assets other than goodwill	Intangible assets other than goodwill resulting from changes that	Goodwill IAS 38 118 e viii

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					the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecrease	ThroughOther	ThroughOther	ChangesInvestment	Property (decrease) in investment property resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Investment property]	disclosure: IAS 40 79 d viii, disclosure: IAS 40 76 g
ifrs-full	IncreaseDecrease	ThroughOther	ThroughOther	ChangesLiabilities	ArisingFrom (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]	Disclosing Activities IAS 7 44B e
ifrs-full	IncreaseDecrease	ThroughOther	ThroughOther	ChangesLiabilities	UnderInsurance (decrease) in liabilities under insurance contracts and	ReinsuranceContracts And Reinsurance Contracts IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e

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			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	IncreaseDecrease	ThroughOther credit	ChangesNetDe (decrease) through other changes, net defined benefit liability (asset)	BenefitLiabilityAsset (decrease) in the net defined benefit liability (asset) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (asset)]	practice: IAS 19 141
ifrs-full	IncreaseDecrease	ThroughOther debit	ChangesPropertyPlantandEquipment (decrease) through other changes, property, plant and equipment	PlantandEquipment disclosure: (decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or	IAS 16 73 e ix

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					note. [Refer: Property, plant and equipment]	
ifrs-full	Increase	Decrease	Through credit	Other (decrease) through other changes, regulatory deferral account credit balances	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]	Credit Balances IFRS 14 33 a iii
ifrs-full	Increase	Decrease	Through	Other (decrease) through other changes, regulatory deferral account credit balances [abstract]	Regulatory Deferral Account	Credit Balances Abstract
ifrs-full	Increase	Decrease	Through debit	Other (decrease) through other changes, regulatory deferral account debit balances	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]	Debit Balances IFRS 14 33 a iii

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ifrs-full	IncreaseDecrease	Through	Other	Changes (decrease) through other changes, regulatory deferral account debit balances [abstract]	Regulatory	Deferral	Account	Debit	Balances	Abstract
ifrs-full	IncreaseDecrease	Through debit	Other	Changes (decrease) through other changes, reinsurance assets	Reinsur	Assets				common practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrease	Through credit	Other	Contributions through other contributions by owners, equity	By	Owners				disclosure: IAS 1 106 d iii
ifrs-full	IncreaseDecrease	Through debit	Other	Distributions through other distributions to owners, equity	To	Owners				disclosure: IAS 1 106 d iii
ifrs-full	IncreaseDecrease	Through credit	Other	Increases (decrease)	Exp	To	Case	Risk	On	Loan Commitments And Finan

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			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	IncreaseDecrease	Through Other 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	IncreaseDecrease	Through Premium credit	Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	Reinsurance Contracts (decrease) in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	Insurance Contracts Liability IFRS 17 105 a i – Effective 2021-01-01
ifrs-full	IncreaseDecrease	Through Premium credit	Increase (decrease) through premiums	Reinsurance Contracts (decrease) in insurance contracts	Insurance Contracts Liability IFRS 17 105 a i – Effective 2021-01-01

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			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	Reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	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 reclassification adjustments in the period. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to	Of Gains And Losses On Financial Assets IFRS 17 116 – Effective 2021-01-01

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				insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecreaseThrough	credit	Recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	(decrease) through recognition of contractual service margin in profit or loss to reflect the transfer of services. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]	OrLossToReflectTransf IFRS 17 104 b i – Effective 2021-01-01
ifrs-full	IncreaseDecreaseThrough	debit	Shadow accounting, deferred acquisition costs arising from insurance contracts	Deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounting is a practice with the following two features: (a)	Costs ArisingFromInsuranceCon practice: IFRS 4 37 e – Expiry date 2021-01-01

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				<p>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]</p>	
ifrs-full	IncreaseDecrease	ThroughShare credit	basedPayment (decrease) through share-based payment transactions, equity	The increase (decrease) in equity resulting from share-based payment transactions. [Refer: Equity]	disclosure: IAS 1 106 d iii
ifrs-full	IncreaseDecrease	ThroughTime credit	ValueOf Money through adjustments arising from passage of time, other provisions	Adjustments in other provisions through adjustments arising from the passage	Provisions IAS 37 84 e

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					of time. [Refer: Other provisions]	
ifrs-full	IncreaseDecrease	Through credit	Transfers	increase (decrease) through transactions with owners, equity	This increase (decrease) in equity resulting from transactions with owners.	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrease	Through credit	Transfers	increase (decrease) through transfer between revaluation surplus and retained earnings, equity	Revaluation surplus (decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]	Retained Earnings practice: IAS 1 106 d
ifrs-full	IncreaseDecrease	Through debit	Transfers	increase (decrease) through other changes, biological assets	Other changes (decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets]	Biological Assets practice: IAS 41 50 g
ifrs-full	IncreaseDecrease	Through credit	Transfers	increase (decrease) through other changes, equity	Other changes (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or	Equity disclosure: IAS 1 106 d

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					note. [Refer: Equity]	
ifrs-full	IncreaseDecrease	Throughdebit	Transfers	IncreasesAnd (decrease) through other changes, goodwill	OtherChanges	IntangibleAssetsAndGoodwill disclosure: IFRS 3 B67 d vii
ifrs-full	IncreaseDecrease	Throughdebit	Transfers	IncreasesAnd (decrease) through transfers and other changes, intangible assets and goodwill	OtherChanges	IntangibleAssetsAndGoodwill practice: IAS 38 118 e
ifrs-full	IncreaseDecrease	Throughdebit	Transfers	IncreasesAnd (decrease) through transfers and other changes, intangible assets and goodwill [abstract]	OtherChanges	IntangibleAssetsAndGoodwill Abstract
ifrs-full	IncreaseDecrease	Throughdebit	Transfers	IncreasesAnd (decrease) through transfers and other changes, intangible	OtherChanges	IntangibleAssetsOtherThanGoodwill practice: IAS 38 118 e

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				assets other than goodwill	the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecrease	ThroughTransfers	ThroughTransfers	AssetsOtherChangesIntangible	AssetsOtherThanGoodwillAbstract	
				(decrease) through transfers and other changes, intangible assets other than goodwill [abstract]		
ifrs-full	IncreaseDecrease	ThroughTransfers	ThroughTransfers	AssetsOtherChangesIntangible	Provisions	on practice: IAS 37 84
		credit		(decrease) through transfers and other changes, other provisions	(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]	
ifrs-full	IncreaseDecrease	ThroughTransfers	ThroughTransfers	AssetsOtherChangesIntangible	PlantAndEquipment	on practice: IAS 16 73 e
		debit		(decrease) through transfers and other changes, property, plant and equipment	(decrease) in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or	

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					note. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecrease	ThroughTransfers	AndOther	ChangesProperty	PlantAndEquipment	Abstract
			(decrease) through transfers and other changes, property, plant and equipment [abstract]			
ifrs-full	IncreaseDecrease	ThroughTransfers	AndOther	ExposureToCreditRisk	OnLoanCommitments	AndFinancialGuarantees
		credit	(decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from transfers. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	example: IFRS 7 IG20B, example: IFRS 7 35I d, example: IFRS 7 35H	
ifrs-full	IncreaseDecrease	ThroughTransfers	AndOther	FinancialAssets	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
		debit	(decrease) through transfers, financial assets			
ifrs-full	IncreaseDecrease	ThroughTransfers	AndOther	ConstructionInProgress	PropertyPlantAndEquipment	practice: IAS 16 73 e
		debit	(decrease) through transfers from construction in progress, property, plant and equipment	(decrease) in property, plant and equipment resulting from transfers from construction in progress.		

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					[Refer: Property, plant and equipment; Construction in progress]	
ifrs-full	IncreaseDecrease	Through debit	Transfers	Facilities (decrease) through transfers from (to) investment property, property, plant and equipment	To investment property (decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]	Property, plant and equipment practice: IAS 16 73 e
ifrs-full	IncreaseDecrease	Through debit	Transfers	Facilities (decrease) through transfers, intangible assets and goodwill	Intangible assets and goodwill (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]	Common practice: IAS 38 118 e
ifrs-full	IncreaseDecrease	Through debit	Transfers	Facilities (decrease) through transfers, intangible assets other than goodwill	Intangible assets other than goodwill (decrease) in intangible assets other than goodwill resulting from transfers. [Refer: Intangible assets other than goodwill]	Goodwill practice: IAS 38 118 e
ifrs-full	IncreaseDecrease	Through credit	Transfers	Facilities (decrease) through transfers, liabilities under	Liabilities under insurance contracts and (decrease) in liabilities under insurance contracts and	Examples And Reinsurance Contracts IFRS 4 IG37 e – Expiry date 2021-01-01, example:

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			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	IncreaseDecrease	ThroughTransfers	PropertyPlantAndEquipment (decrease) through transfers, property, plant and equipment	PropertyPlantAndEquipment (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]	Common practice: IAS 16 73 e
ifrs-full	IncreaseDecrease	ThroughTransfers	DisposalGroupsRegulatoryDeferralAccountCreditBalances (decrease) through transfers to disposal groups, regulatory deferral account credit balances	DisposalGroupsRegulatoryDeferralAccountCreditBalances (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	IncreaseDecrease	ThroughTransfers	DisposalGroupsRegulatoryDeferralAccountDebitBalances (decrease) through	DisposalGroupsRegulatoryDeferralAccountDebitBalances (decrease) in regulatory	IFRS 14 IE5, example:

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			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	IncreaseDecrease	Through credit	Transfers to statutory reserve, equity	Reserve increase (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrease	Through credit	Treasury share transactions, equity	Reserve increase (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]	disclosure: IAS 1 106 d
ifrs-full	IncreaseIn Fair Value	Measurement debit	Due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	The Multiple Unobservable Inputs To Reflect Reasonable	IFRS 13 93 h ii

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ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	credit	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	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.	IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	credit	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	of increase in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonab	credit	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	of 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.	practice: IFRS 13 93 h ii

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				[Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxEntity'sOwnEquityInstruments	TheMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxDueToAChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxLiabilities	TheMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxDueToAChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurement	TheMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxDueToAChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions. [Refer: Tax income (expense)]	practice:

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			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	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurement	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	of 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)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValueMeasurement	IncreaseInFairValueMeasurement	fair value measurement due to change in multiple unobservable	of increase in the fair value measurement of liabilities, recognised	practice: IFRS 13 93 h ii

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			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	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonably		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 Multiple Unobservable Inputs To Reflect Reasonably practice: IFRS 13 93 h ii 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)]	
ifrs-full	IncreaseInFairValueMeasurementDueToChangeInMultipleUnobservableInputsToReflectReasonably		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after	The Multiple Unobservable Inputs To Reflect Reasonably practice: IFRS 13 93 h ii 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	

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

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			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	Increase In Fair Value Measurement	Due To Change In Multiple Unobservable Inputs To Reflect Reasonably Possible Alternative Assumptions, Recognised In Profit Or Loss, Before Tax, Entity's Own Equity Instruments	due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	The Multiple Unobservable Inputs To Reflect Reasonably Possible Alternative Assumptions, 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	Increase Through Adjustments Arising From Passage Of Time, Contingent Liabilities Recognised In Business Combination	credit	through adjustments arising from passage of time, contingent liabilities recognised in business combination	The Office Contingent Liabilities Recognised In Business Combination Through Adjustments Arising From The Passage Of Time. [Refer:	IFRS 3 B67 c

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				Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	Increase Through	Business Combinations debit	Business Combinations through business combinations, contract assets	Assets increase in contract assets resulting from business combinations. [Refer: Business combinations [member]; Contract assets]	example: IFRS 15 118 a
ifrs-full	Increase Through	Business Combinations credit	Business Combinations through business combinations, contract liabilities	Liabilities increase in contract liabilities resulting from business combinations. [Refer: Business combinations [member]; Contract liabilities]	example: IFRS 15 118 a
ifrs-full	Increase Through	Items Acquired in Business Combination debit	Business Combinations through items acquired in business combination, regulatory deferral account debit balances	Regulatory Deferral Account debit balances in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]	IFRS 14 33 a iii

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ifrs-full	Increase Through	Items Assumed credit	In Business Combination through items assumed in business combination, regulatory deferral account credit balances	Regulatory Deferral Account Credit Balances in regulatory deferral account credit balances resulting from items assumed in a business combination. [Refer: Business combinations [member]; Regulatory deferral account credit balances]	IFRS 14 33 a iii
ifrs-full	Increase Through	New Leases credit	Liabilities Arising from through new leases, liabilities arising from financing activities	Financing Activities in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]	IAS 7 A Statement of cash flows for an entity other than a financial institution, example: IAS 7 44B
ifrs-full	Increase Through	Origination Or credit	Purchase Exposure through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	Credit Risk Exposure in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origination or purchase. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IFRS 7 IG20B, example: IFRS 7 35I a, example: IFRS 7 35H
ifrs-full	Increase Through	Origination Or debit	Purchase Financial Assets through	Financial Assets in financial	example: IFRS 7

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			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	IncrementalFairValue	GrantedMod	ModifiedSharebased fair value granted, modified share-based payment arrangements	The Payment Arrangements 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	Indemnification	AssetsRecogniseddebit	Indemnification assets recognised as of acquisition date	The Date 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	IndicationOfHowFrequentlyHedgingRelationships		Indication of how frequently hedging relationships	The Are Discontinued description of an indication of how frequently	disclosure: IFRS 7 23C b iii

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			are discontinued and restarted	the hedging relationships are discontinued and restarted.	
ifrs-full	IndicationOfOtherFormsOfGovernmentAssistance		Indication of other forms of government assistance with direct benefits for entity	The WithDirect 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]	BenefitsForEntity IAS 20 39 b
ifrs-full	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilities		Indication of uncertainties of amount or timing of outflows, contingent liabilities	OfOutflowsContingentLiabilities 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]]	IAS 37 86 b
ifrs-full	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilitiesInBusinessCombination		Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	OfOutflowsContingentLiabilities description of an indication of the uncertainties relating to the amount or timing of any outflow of economic	IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i

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				benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOfEconomicBenefitsForOtherProvisions		IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOfEconomicBenefitsForOtherProvisions	description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other provisions. [Refer: Other provisions]	IAS 37 85 b
ifrs-full	IndividualAssetsOrCashGeneratingUnits		IndividualAssetsOrCashGeneratingUnits [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	IndividualAssetsOrCashGeneratingUnits		IndividualAssetsOrCashGeneratingUnits [member]	This member stands for individual assets or cash-generating units. [Refer: Cash-generating	disclosure: IAS 36 130

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				units [member]]	
ifrs-full	IndividualAssets	CashgeneratingUnits	WithSignificantCashgeneratingunits [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.	IAS 36 134
ifrs-full	IndividualAssets	CashgeneratingUnits	WithSignificantCashgeneratingunits [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.	IAS 36 134
ifrs-full	IndividuallyInsignificant	Counterparties	ImpairmentLosses	This member stands for individually insignificant parties to the transaction other than the entity.	disclosure: IFRS 7 B52
ifrs-full	InflowsOfCash	FromInvestingActivities	Net	The cash inflow from investing activities.	common practice: IAS 7 16
ifrs-full	InformationAboutCollateralHeldAsSecurityAndOtherCreditEnhancements	ForCreditImpairedFinancialAssets		disclosure of information about the collateral held as security and	IFRS 7 35K c

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			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	Information About	Consequences of Non-compliance	Information about consequences of non-compliance with externally imposed capital requirements	Information With Externally Imposed Capital Requirements	IAS 1 135 e
ifrs-full	Information About	Contingent Assets That Disclosure Is Not Practicable	Information about contingent assets that disclosure is not practicable	Information Not Practicable Disclosure:	IAS 37 91

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				within control of the entity is not practicable.	
ifrs-full	Information About Contingent Liabilities	Information About Contingent Liabilities	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	Information About Credit Quality of Financial Assets	Information About Credit Quality of Financial Assets	Information about credit quality of neither past due nor impaired financial assets [text block]	Information about 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	Information About Credit Quality of Reinsurance Contracts Held That Are Assets	Information About Credit Quality of Reinsurance Contracts Held That Are Assets	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	Information About Credit Risk Exposure	Information About Credit Risk Exposure	Information about credit	Information about the	Disclosure: IFRS 4 39G

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			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	Information About	Effect Of Regulatory Frameworks	Information about effect of regulatory frameworks in which entity operates	Information about the effect of the regulatory frameworks in which the entity operates.	IFRS 17 126 – Effective 2021-01-01
ifrs-full	Information About	Entity's Definitions	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	Information About	Exposure Arising From Leases Not Yet Commenced	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.	IFRS 16 59 b iv
ifrs-full	Information About	Exposures To Market Risk	Information about	Information about	IFRS 4 39 e

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			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	Information About Groups Or Portfolios Of Financial Instruments		about groups or portfolios of financial instruments with particular features that could affect large portion of that group	about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.	Miscellaneous Particular Features That Could Affect IFRS 7 B8H
ifrs-full	Information About How Designated Risk Component		about how designated risk component relates to hedged item in its entirety [text block]	The disclosure of information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]	Hedged Items In Its Entirety Explanatory IFRS 7 22C b

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ifrs-full	Information About	Cash Flow Entity Determined	Information Risk Component Designated as Hedged Item 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	Hedged Item Explanatory
ifrs-full	Information About	Cash Flow Expected	Cash Outflow about how expected cash outflow on redemption or repurchase was determined	Redemption or Repurchase of Puttable Financial Instruments Classified as Equity 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	Was Determined
ifrs-full	Information About	Cash Flow Expected	Volatility Was Determined about how expected volatility was determined,	Share Options about how the expected volatility used for pricing share options	IFRS 2 47 a ii	Granted

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			share options granted	granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.	
ifrs-full	Information About	How Fair Value	Was Measured	Share Options Granted	Disclosure: IFRS 2 47 a
			about how fair value was measured, share options granted	on how the fair value of share options granted was measured.	
ifrs-full	Information About	How Fair Value	Was Determined If Not On Basis of Observable Market	Other Equity Instruments	Disclosure: IFRS 2 47 b i
			about how fair was determined if not on basis of observable market, other equity instruments granted	about how the fair value was determined for other equity instruments granted (ie other than share options) if it was not measured on the basis of an observable market price.	
ifrs-full	Information About	How Lessor	Manages Risk Associated With Rights It Retains in Underlying Assets	Disclosure: IFRS 16 92 b	Underlying Assets
			about how lessor manages risk associated with rights it retains in underlying assets	about how the lessor manages the risk associated with the rights it retains in underlying assets.	
ifrs-full	Information About	How Maximum	Exposure to Loss From Interests in Structured Entities Is Determined	Disclosure: IFRS 12 29 c	Structured Entities Is Determined
			about how maximum exposure to loss from interests in structured	about how the amount that best represents the entity's maximum exposure to	

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			entities is determined	loss from its interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities]	
ifrs-full	Information About	Minimum	Maximum Exposure to Loss from Continuing Involvement is Determined	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	Information About	Lessee's Exposure	Arising From Extension and Termination Options	about the lessee's exposure arising from extension options and termination options.	IFRS 16 59 b ii
ifrs-full	Information About	Lessee's Exposure	Arising From Residual Value Guarantees	about the lessee's exposure arising from residual value guarantees. Residual	IFRS 16 59 b iii

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				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	Information About Lessees Exposure	Information About Lessees Exposure	Information About Lessees Exposure arising from variable lease payments	Information About Lessees 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.	Payments IFRS 16 59 b i
ifrs-full	Information About Major Customers	Information About Major Customers	Information about major customers	Information about the entity's major customers	disclosure: IFRS 8 34

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				and the extent of the entity's reliance on them.	
ifrs-full	Information About Market For Financial Instruments		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	Information About Nature Of Lessee's Leasing Activities		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	Information About Nature Of Lessor's Leasing Activities		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	Information About Objectives Policies And Processes For Managing Its Obligation To Repurchase Or Redeem Puttable Financial Instruments		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

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				including any changes from the previous period. [Refer: Financial instruments, class [member]]	
ifrs-full	Information About Potential Exposure to Future Cash Outflows Not Reflected in Measurement of Lease Liability		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	Information About Relationship Between Disaggregated Revenue from Contracts with Customers and Revenue Information for Reportable Segments		Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	Information about 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	Information About Restrictions or Covenants Imposed by Licenses		Information about restrictions or covenants imposed by	Information about the restrictions or covenants imposed by	IFRS 16 59 c

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			leases on lessee	leases on the lessee.	
ifrs-full	Information About	Risk Management	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.	Underlying Assets IFRS 16 92 b
ifrs-full	Information About	Sale And Leaseback Transactions	Information about sale and leaseback transactions	Information about the sale and leaseback transactions.	example: IFRS 16 59 d
ifrs-full	Information About	Significant Judgements And Assumptions Made In Determining That Entity Is Investment Entity	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	Information About	Ultimate Risk Management Strategy In Relation To Hedging Relationships That Entity Frequently Resets	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	Information About	Where User Of Financial Statements Obtains Financial Information Publicly Available	Information about where user of	Information about where a user of	IFRS 9 Inform IFRS 4 39H

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			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	Information About Whether And	Whether And	Information Intended about whether and how entity intends to dispose of financial instruments	Information Intended 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]]	Financial Instruments IFRS 7 30 d – Expiry date 2021-01-01
ifrs-full	Information How Fair Value Was	How Fair Value Was	Measured Other 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.	Consolidated: IFRS 2 47 b
ifrs-full	Information On	Information On	Information on entity's	Information on an entity's	disclosure: IFRS 7 35F e

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			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	Information On How Entity Applied Classification	Information On How Entity Applied Classification	Information On How Entity Applied Classification 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 Entity Applied Classification on how the entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as a result of applying IFRS 9.	Information On How Entity Applied Classification 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	Information On How Entity Determined Whether Financial Assets Are Credit-Impaired	Information On How Entity Determined Whether Financial Assets Are Credit-Impaired	Information On How Entity Determined Whether Financial Assets Are Credit-Impaired on how entity determined that financial assets are credit-impaired financial assets	Information On How Entity Determined Whether Financial Assets Are Credit-Impaired on how an entity determined that financial assets are credit-impaired financial assets.	Information On How Entity Determined Whether Financial Assets Are Credit-Impaired on how an entity determined that financial assets are credit-impaired financial assets. IFRS 7 35F d
ifrs-full	Information On How Entity Determined Whether Credit Risk of Financial Instruments Has Increased Significantly	Information On How Entity Determined Whether Credit Risk of Financial Instruments Has Increased Significantly	Information On How Entity Determined Whether Credit Risk of Financial Instruments Has Increased Significantly on how entity determined whether credit risk of financial instruments has increased significantly	Information On How Entity Determined Whether Credit Risk of Financial Instruments Has Increased Significantly on how an entity determined whether the credit risk of financial instruments has increased significantly	Information On How Entity Determined Whether Credit Risk of Financial Instruments Has Increased Significantly on how an entity determined whether the credit risk of financial instruments has increased significantly. IFRS 7 35F a

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			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	Information On How Entity Redesignated Financial Assets Whose Classification Has Changed On Initial		on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	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	Information On How Incremental Fair Value Granted Was Measured for Modified Share-based Payment Arrangements		on how incremental fair value granted was measured, modified share-based payment arrangements	about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental	IFRS 2 47 c iii

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				fair value granted, modified share-based payment arrangements; Share-based payment arrangements [member]]	
ifrs-full	Information On How Instruments Were Grouped	Information On How Instruments Were Grouped	Information On How Instruments Were Grouped	Information On How Instruments Were Grouped	Information On How Instruments Were Grouped
			on how instruments were grouped if expected credit losses were measured on collective basis	on how the instruments were grouped if expected credit losses were measured on a collective basis.	IFRS 7 35F c
ifrs-full	Information On How Requirements for Modification of Contractual Cash Flows of Financial Assets Have Been Applied	Information On How Requirements for Modification of Contractual Cash Flows of Financial Assets Have Been Applied	Information On How Requirements for Modification of Contractual Cash Flows of Financial Assets Have Been Applied	Information On How Requirements for Modification of Contractual Cash Flows of Financial Assets Have Been Applied	Information On How Requirements for Modification of Contractual Cash Flows of Financial Assets Have Been Applied
			on how requirements for modification of contractual cash flows of financial assets have been applied	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

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				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	Information Whether And How Expected Dividends Incorporated Into Measurement Of Fair Value	Information Whether And How Expected Dividends Incorporated Into Measurement Of Fair Value	Information Whether And How Expected Dividends Incorporated Into Measurement Of Fair Value	Information Whether And How Expected Dividends Incorporated Into Measurement Of Fair Value	Information Whether And How Expected Dividends Incorporated Into Measurement Of Fair Value
			whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	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	Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value	Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value	Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value	Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value	Information Whether And How Other Features Were Incorporated Into Measurement Of Fair Value
			whether and how other features were incorporated into measurement of fair value, other equity	about whether and how other features of other equity instruments granted (ie other	IFRS 2 47 b iii

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			instruments granted	than share options) were incorporated into the measurement of fair value of these equity instruments.	
ifrs-full	Information Whether And How Other Features Were Incorporated	Information Whether And How Other Features Were Incorporated	whether and how other features were incorporated into measurement of fair value, share options granted	Information Whether And How Other Features Were Incorporated 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.	Information Whether And How Other Features Were Incorporated IFRS 2 47 a iii
ifrs-full	Information Whether Entity Complied With Any Externally Imposed Capital Requirements	Information Whether Entity Complied With Any Externally Imposed Capital Requirements	whether entity complied with any externally imposed capital requirements	Information Whether Entity Complied With Any Externally Imposed Capital Requirements about whether the entity complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]	Information Whether Entity Complied With Any Externally Imposed Capital Requirements IAS 1 135 d
ifrs-full	Information Whether Recoverable Amount Of Asset Is Fair Value Less Costs Of Disposal Or Value In Use	Information Whether Recoverable Amount Of Asset Is Fair Value Less Costs Of Disposal Or Value In Use	whether recoverable amount of asset is fair value less costs of disposal or value in use	Information Whether Recoverable Amount Of Asset Is Fair Value Less Costs Of Disposal Or Value In Use about whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its	Information Whether Recoverable Amount Of Asset Is Fair Value Less Costs Of Disposal Or Value In Use IAS 36 130 e

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				value in use. [Refer: Cash-generating units [member]]	
ifrs-full	InitiallyAppliedIFRSs	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	InitiallyAppliedIFRSs	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	InputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17		InputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17 [axis]	The scope 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	InputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17		InputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17 [member]	This member stands for the	disclosure: IFRS 17 117

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			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	InputToMethodUsedToMeasureContractsWithinScopeOfIFRS17	method used to measure contracts within scope of IFRS 17	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	InsuranceContractsAxis	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	InsuranceContractsAxisByComponent	InsuranceContractsAxisByComponent	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	InsuranceContractsByComponent	InsuranceContractsByComponent	InsuranceContractsByComponent	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	InsuranceContractsByRemainingCoverageAndIncurredClaims	InsuranceContractsByRemainingCoverageAndIncurredClaims	InsuranceContractsByRemainingCoverageAndIncurredClaims	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	InsuranceContractsByRemainingCoverageAndIncurredClaims		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	InsuranceContractsIssued		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	InsuranceContractAssets	InsuranceContractAssets	InsuranceContractAssets	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	InsuranceContractLiabilities	InsuranceContractLiabilities	InsuranceContractLiabilities	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	InsuranceContractAssets	InsuranceContractAssets	InsuranceContractAssets	The amount of insurance contracts liability (asset). [Refer: Assets; Liabilities; Insurance contracts [member]]	disclosure: IFRS 17 99 b – Effective 2021-01-01
ifrs-full	InsuranceContractAssets	InsuranceContractAssets	InsuranceContractAssets	The amount of the insurance contracts liability (asset) at the date of change, contracts with direct participation features for which entity changed 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	InsuranceContracts	Member201	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
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				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
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Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	InsuranceContractsOtherThanThoseToWhichPremiumAllocationApproachHasBeenAppliedMember		contracts other than those to which premium allocation approach has been applied [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	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

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				insurance contracts.		
ifrs-full	InsuranceContractsThatAreAssets	X	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	X	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	X	debit	Insurance contracts to which premium allocation approach has been applied [member]	Approach 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	InsuranceExpenseDuration	X	debit	Insurance expense	The amount of expense arising from purchased insurance.	common practice: IAS 1 112 c

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ifrs-full	Insurance Finance	Income credit	Expense	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	Insurance Finance	Income	Expense	Insurance finance income (expenses) from insurance contracts	Insurance Contracts Issued Excluded From Profit Or Loss	Abst

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			issued excluded from profit or loss [abstract]			
ifrs-full	InsuranceFinance	ElaborationExpenses 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 contracts 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]]	IssuedExcluded	FromProfitOrLossThat
ifrs-full	InsuranceFinance	ElaborationExpenses 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 contracts 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	IssuedExcluded	FromProfitOrLossThat

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				subsequently to profit or loss, net of tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	Insurance Finance Income	Mediation Expenses 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	Insurance Revenue	Mediation, 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

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				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	InsuranceRevenueAllocationOfPremiums	X Allocation of credit	Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	line that relate to recovery of insurance acquisition cash flows. [Refer: Insurance revenue; Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	To Recovery Of Insurance Acquisition IFRS 17 106 b – Effective 2021-01-01
ifrs-full	InsuranceRevenueAmountsRelatingToChanges	X Amounts relating to changes	revenue, amounts relating to changes in liability for remaining coverage	liability of insurance revenue recognised in the period related to the changes in the liability	Remaining Coverage IFRS 17 106 a – Effective 2021-01-01

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				for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets for remaining coverage excluding loss component [member]]	
ifrs-full	InsuranceRevenueAmountsRelatingToChangesInLiabilityForRemainingCoverageAbstract		revenue, amounts relating to changes in liability for remaining coverage [abstract]		
ifrs-full	InsuranceRevenueChangeInRiskAdjustmentForNonfinancialRiskDisclosure:	credit	revenue, change in risk adjustment for non-financial risk	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]]	IFRS 17 106 a ii – Effective 2021-01-01
ifrs-full	InsuranceRevenueContractualServiceMarginRecognisedInProfitOrLossBecauseOfTransferOfServiceContractual	credit	revenue, contractual service margin recognised in profit or	of insurance revenue recognised in the period related to the contractual	IFRS 17 106 a iii – Effective 2021-01-01

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			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	InsuranceRevenue	MemberInsuranceServiceCredit	InsuranceServiceRevenue, 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]	Measured At Amounts Expected. 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	InsuranceServiceExpensesFrom	ExpensesFrom debit	InsuranceContracts 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

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				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	IntangibleAssetsFairValueUsedAsDeemedCost	Fair Value, debit	Intangible asset fair value used as deemed cost	The amount of intangible assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Intangible assets other than goodwill]	disclosure: IFRS 1 30
ifrs-full	IntangibleAssetsAcquiredByWayOfGovernmentGrant	Amount, 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

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				grants; Intangible assets other than goodwill]	
ifrs-full	IntangibleAssets	Amount, By Way Of Government grants, fair value initially recognised	Intangible assets acquired by way of government grant, fair value initially recognised	Government grants; Intangible assets other than goodwill]	Disclosure: IAS 38 122 c i
ifrs-full	IntangibleAssets	Amount, 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	IntangibleAssets	Amount, debit	Intangible assets and goodwill [abstract]		
ifrs-full	IntangibleAssets	Amount, debit	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

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				other member is used. [Refer: Goodwill; Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsMaterialToEntity	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	IntangibleAssetsMaterialToEntity		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	IntangibleAssetsMaterialToEntity		Member 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

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				assets material to entity]	
ifrs-full	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	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	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill		
ifrs-full	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	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]	Revalued Assets IAS 38 124 a iii
ifrs-full	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	IntangibleAssetsOtherThanGoodwill	The amount of intangible assets other than goodwill that are accounted for at revalued amounts. [Refer: Intangible assets	Revalued Assets: IAS 38 124 a ii

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				other than goodwill]	
ifrs-full	IntangibleAssets	Other Than Goodwill	Member 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	IntangibleAssets	Other Than Goodwill	Revaluation assets other than goodwill, revaluation surplus	Surplus 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	IntangibleAssets	Pledged As Security For Liabilities	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

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ifrs-full	IntangibleAssets	RestatingToInsuranceContracts	IntangibleAssets	AcquiredInBusinessCombinationsOrPortfolioTransfers	IntangibleAssets
		debit	assets relating to insurance contracts acquired in business combinations or portfolio transfers	of intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers. [Refer: Business combinations [member]; Intangible assets other than goodwill; Types of insurance contracts [member]]	IFRS 4 IG23 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	IntangibleAssets	UnderDevelopment	IntangibleAssets		
		debit	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	IntangibleAssets	MemberDevelopment	IntangibleAssets		
		debit	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	IntangibleAssets	Whistleblowers	IntangibleAssets		
		debit	assets whose	The amount of intangible assets whose	disclosure: IAS 38 122 d

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			title is restricted	title is restricted. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssets	WithIndefinite debit	Useful life 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	IntangibleAssets	WithIndefinite	Useful life Axis 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	IntangibleAssets	WithIndefinite	Useful life Member 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

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				assets with indefinite useful life]		
ifrs-full	IntangibleExplo	XatinstAn,debit	Evaluation	IntangibleAssets 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	IntangibleExplo	XatinstAn,debit	Evaluation	IntangibleAssetsMembers 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	InterestCosts	Abstract		Interest costs [abstract]		
ifrs-full	InterestCosts	Capitalised	XatinstAn,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

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				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	InterestExpense	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	InterestExpense	X duration, credit	Interest expense (income), net defined benefit liability (asset)	The amount of interest expense (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

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				liability (asset)]	
ifrs-full	InterestExpenseOnBankLoansAndOverdrafts	OnBankLoansAndOverdrafts 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	OnBonds, 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	OnBorrowings 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	OnDebtInstrumentsIssued 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	OnDepositsFromBanks 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

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ifrs-full	InterestExpenseOnDepositsFromCustomers	debit	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	debit	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	debit	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	InterestExpenseOnOtherLiabilities	debit	interest expense	The amount of interest	disclosure: IFRS 16 53 b

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			on lease liabilities	expense on lease liabilities. [Refer: Lease liabilities]	
ifrs-full	InterestExpenseOnLiabilitiesDueToCentralBanks	OtherFinancialLiabilitiesDebit	InterestExpenseOnLiabilitiesDueToCentralBanks	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	OtherFinancialLiabilitiesDebit	InterestExpenseOnOtherFinancialLiabilities	The amount of interest expense on other financial liabilities. [Refer: Interest expense; Other financial liabilities]	common practice: IAS 1 112 c
ifrs-full	InterestExpenseOnRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	OtherFinancialLiabilitiesDebit	InterestExpenseOnRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	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	InterestIncomeAndInterestExpenseOnFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThrough		InterestIncomeAndInterestExpenseOnFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThrough		

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			financial liabilities not at fair value through profit or loss [abstract]		
ifrs-full	InterestIncome	ExpenseRecognised	InterestAssetsReclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	Classified into	Measured At Amortised Cost IFRS 7 12C b
ifrs-full	InterestIncome	ExpenseRecognised	InterestFinancialAssetsReclassified out of fair value through profit or loss category, initial application of IFRS 9	Classified into	Measured At Amortised Cost IFRS 7 42N b

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ifrs-full	InterestIncome	ExpenseRecognised	InterestRevenue	LiabilitiesReclassified	MeasuredAtAmortisedCost
		credit	(expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]	IFRS 7 42N b
ifrs-full	InterestIncome	ExpenseRecognised	InterestRevenue	AmortisedCost	disclosure:
		credit	revenue for financial assets measured at amortised cost	of revenue arising from interest for financial assets that are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]	IFRS 7 20 b
ifrs-full	InterestIncome	ExpenseRecognised	InterestRevenue	ThroughProfitOrLoss	disclosure:
		credit	income for financial assets not at fair value through profit or loss	of income arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income]	IFRS 7 20 b – Expiry date 2021-01-01
ifrs-full	InterestIncome	ExpenseRecognised	InterestRevenue	AvailableForSale	common practice: IAS
		credit	income on available-for-sale financial assets	of interest income on available-for-sale financial	1 112 c – Expiry date 2021-01-01

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				assets. [Refer: Interest income; Financial assets available-for-sale]		
ifrs-full	InterestIncome	OnCashAndBank	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	InterestIncome	OnCashAndCashEquivalents	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	InterestIncome	OnDebtInstrumentsHeld	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	InterestIncome	OnDeposits	credit	Interest income on deposits	The amount of interest income on deposits. [Refer: Interest income]	common practice: IAS 1 112 c
ifrs-full	InterestIncome	OnFinancialAssetsDesignatedAtFairValueThroughProfitOrLoss	credit	Interest income on financial assets	The amount of interest income on financial	common practice: IAS 1 112 c

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			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	InterestIncomeOnFinancialAssets	OnFinancialAssets	credit	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	InterestIncomeOnHeld-to-maturityInvestments	OnHeld-to-maturityInvestments	credit	Income on held-to-maturity investments	The amount of interest income on held-to-maturity investments. [Refer: Interest income; Held-to-maturity investments]	common practice: IAS 1 112 c – Expiry date 2021-01-01
ifrs-full	InterestIncomeOnImpairedFinancialAssets	OnImpairedFinancialAssets	credit	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

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				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	InterestIncomeOnImpairedFinancialAssetsAccruedAbstract		Interest income on impaired financial assets accrued [abstract]		
ifrs-full	InterestIncomeOnLoansAndAdvancesToBanks	credit	Interest income on loans and advances to banks	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
ifrs-full	InterestIncomeOnLoansAndAdvancesToCustomers	credit	Interest income on loans and advances to customers	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
ifrs-full	InterestIncomeOnLoansAndReceivables	credit	Interest income on loans and receivables	The amount of interest income on loans and receivables. [Refer: Interest income;	common practice: IAS 1 112 c – Expiry date 2021-01-01

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				Loans and receivables]	
ifrs-full	InterestIncomeOnOtherFinancialAssets	OnOtherFinancialAssets	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	OnReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	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	ReimbursementRights	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	InterestPaidClassificationFinancialActivities	ClassificationFinancialActivities	classified as	The cash outflow for interest paid,	disclosure: IAS 7 31

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			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	InterestRateMeasurementInput	Member	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	Member	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	Member	Interest rate swap contract [member]	This member stands for an interest rate swap contract.	common practice: IAS 1 112 c

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				[Refer: Swap contract [member]]	
ifrs-full	InterestRateTypesMember	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	InterestReceivableMember	Member, debit	Interest receivable	The amount of interest recognised as a receivable.	common practice: IAS 1 112 c
ifrs-full	InterestReceivedMember	Member, debit	Interest received, classified as investing activities	The cash inflow from interest received, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestReceivedMember	Member, debit	Interest received, classified as operating activities	The cash inflow from interest received, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	InterestRevenueMember	Member, 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

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				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	InterestRevenue	Expense, 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	InterestRevenue	Expense, credit	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

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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	IntrinsicValueOfLiabilitiesFromShareBasedPaymentTransactions		Share-based value of liabilities from share-based payment transactions for which	The value of liabilities arising from share-based transactions for which the counterparty's	disclosure: IFRS 2 51 b ii

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		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;
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				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	Inventories At Fair Value	X instant, debit	Current 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	Inventories At Net Realisable Value	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	Inventories Pledged as Security	X instant, debit	Inventories pledged as security for liabilities	The amount of inventories pledged as security for liabilities.	disclosure: IAS 2 36 h

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				[Refer: Inventories]	
ifrs-full	Inventories Total	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

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				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	Text debit	Inventory Date 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	InventoryWriteDown	Text 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	Text 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

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				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	Investment Contracts	Liabilities 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	Investment Funds	Assets debit	Investment funds, amount contributed to fair value of plan assets	The amount of investment funds contribute to the fair value of defined	example: IAS 19 142 f

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				benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]	
ifrs-full	Investment Funds	Member	Investment funds [member]	This member stands for investment funds.	example: IFRS 12 B23 c
ifrs-full	Investment Income	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	Investment Property	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

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ifrs-full	InvestmentPropertyAbstract		Investment property [abstract]		
ifrs-full	InvestmentPropertyCarriedAtCostOrInAccordanc	YrInCrnt debit	Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	The amount 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	InvestmentPropertyCompleted	YrInCrnt 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	InvestmentPropertyCompleted	YrInCrnt debit	Investment property completed [member]	This member stands for completed investment property. [Refer: Investment property completed]	common practice: IAS 1 112 c
ifrs-full	InvestmentPropertyFairValueUsedAsDeemed	YrInCrnt 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

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				cost in the opening IFRS statement of financial position. [Refer: Investment property]	
ifrs-full	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	InvestmentPropertyUnderConstruction	X	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	InvestmentPropertyUnderConstruction		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

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ifrs-full	InvestmentsAccountedForUsingEquityMethod		Investments accounted for using equity method [abstract]	Abstract	
ifrs-full	InvestmentsAccountedForUsingEquityMethod		Investments accounted for using equity method [member]	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	RiskOfPolicyholders 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	Associates 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	Associates 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

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				accounted for using equity method]	
ifrs-full	InvestmentsInEquityInstruments		MeasuredAtFairValue	ThroughOtherComprehensiveIncomeAxis	IFRS 7 11A c
			in equity instruments designated at fair value through other comprehensive income [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	InvestmentsInEquityInstruments		MeasuredAtFairValue	ThroughOtherComprehensiveIncomeMember	IFRS 7 11A c, disclosure: IFRS 7 8 h
			in equity instruments designated at fair value through other comprehensive income [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]	
ifrs-full	InvestmentsInJointVentures	debit	Investments in joint ventures	The amount of investments	disclosure: IAS 27 10

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				in joint ventures in an entity's separate financial statements. [Refer: Joint ventures [member]]	
ifrs-full	InvestmentsInJointVentures	InvestmentsInJointVenturesAccountedForUsingEquityMethod	InvestmentsInJointVenturesAccountedForUsingEquityMethod	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	InvestmentsInSubsidiaries	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	InvestmentsInSubsidiaries	InvestmentsInSubsidiaries	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

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				Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries]	
ifrs-full	InvestmentsInSubsidiariesJoint Ventures And AssociatesAbstract		Investments in subsidiaries, joint ventures and associates [abstract]		
ifrs-full	InvestmentsOther Than Instant InvestmentsAccountsForUsingEquityMethod	X instant, debit	Investments other than investments accounted for using equity method	amount of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	Method on practice: IAS 1 55
ifrs-full	IssueCostsNotRecognisedAsExpenseForTransaction	X instant, 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 From Acquisition Of Assets IFRS 3 B64 m
ifrs-full	IssuedCapital	X instant, credit	Issued capital	The nominal value of capital issued.	example: IAS 1 78 e

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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	Convertible instruments 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	Measurement Assets 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	IssuesFairValueMeasurementEntityOwnEquityInstruments	Measurement Entity Own Equity Instruments 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	Measurement Liabilities credit	Issues, fair value	The increase in fair value measurement	disclosure: IFRS 13 93 e iii

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			measurement, liabilities	of liabilities resulting from issues of those liabilities. [Refer: At fair value [member]]	
esef_cor	ItemsAreFurtherDetailedInSection	Items800100	SubclassificationsOfAssetsLiabilitiesAndEquities further detailed in section [800100] Subclassifications of assets, liabilities and equities		
esef_cor	ItemsAreFurtherDetailedInSection	Items800200	AnalysisOfIncomeAndExpense further detailed in section [800200] Analysis of income and expense		
esef_cor	ItemsAreFurtherDetailedInSection	Items800300	StatementOfCashFlowsAdditionalDisclosures further detailed in section [800300] Statement of cash flows, additional disclosures		
esef_cor	ItemsAreFurtherDetailedInSection	Items800400	StatementOfChangesInEquityAdditionalDisclosures further detailed in section [800400] Statement of changes in equity, additional disclosures		
ifrs-full	ItemsForPresentationOfRegulatoryDeferralAccountsAbstract		presentation of regulatory deferral accounts [abstract]		

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ifrs-full	ItemsInCourseOfCollectionFromOtherBanks	Of debit	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	Of credit	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	axis	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	member	Members 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

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				liabilities [member]]	
ifrs-full	JointControlOrSignificantInfluence	Entity	Entity which has 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	Axis	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

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				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

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					– Expiry date 2021-01-01
ifrs-full	JointVenturesWhenEntityIsVenturer	JointVenturesWhenEntityIsVenturer	JointVenturesWhenEntityIsVenturer	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	KeyManagementPersonnelCompensation	KeyManagementPersonnelCompensation	The amount of compensation to key management personnel. [Refer: Key management personnel of entity or parent [member]]	disclosure: IAS 24 17
ifrs-full	KeyManagementPersonnelCompensation	KeyManagementPersonnelCompensation	KeyManagementPersonnelCompensation	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

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ifrs-full	KeyManagement	XPensionalCom	KeyPoste	EmploymentBenefi	disclosure: IAS 24 17 b
		debit	management personnel compensation, post- employment benefits	amount of compensation to key management personnel in the form of post- employment benefits. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagement	XPensionalCom	KeyShare	BasePayment	disclosure: IAS 24 17 e
		debit	management personnel compensation, share-based payment	amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagement	XPensionalCom	KeyShort	TermEmployeeBenefi	disclosure: IAS 24 17 a
		debit	management personnel compensation, short-term employee benefits	amount of compensation to key management personnel in the form of short-term employee benefits. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagement	XPensionalCom	KeyTerm	TransitionBenefits	disclosure: IAS 24 17 d
		debit	management personnel compensation,	amount of compensation to key	

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			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		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

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				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	Member	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

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ifrs-full	LaterThanFifteenYearsAndNotLaterThanTwentyYearsMember	LaterThanFifteenYearsAndNotLaterThanTwentyYearsMember	LaterThanTwentyYearsMember	LaterThanTwentyYearsMember	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFiveYearsAndNotLaterThanSevenYearsMember	LaterThanFiveYearsAndNotLaterThanSevenYearsMember	LaterThanSevenYearsMember	LaterThanSevenYearsMember	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFiveYearsAndNotLaterThanTenYearsMember	LaterThanFiveYearsAndNotLaterThanTenYearsMember	LaterThanTenYearsMember	LaterThanTenYearsMember	common practice: IAS 1 112 c, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFiveYearsMember	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	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	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,

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					disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	Later Than One Month and Not Later Than Six Months		Later Than Six Months and Not Later Than one month [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	Later Than One Month and Not Later Than Three Months		Later Than Three Months and Not Later Than one month [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	Later Than One Month and Not Later Than Two Months		Later Than Two Months and Not Later Than one month [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	Later Than One Year and Not Later Than Five Years		Later Than Five Years and Not Later Than one year [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	Later Than One Year and Not Later Than Three Years		Later Than Three Years and Not Later Than one year [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

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ifrs-full	Later Than One Year	And Not Later Than Two Years	Member	stands for a time band of later than one year and not later than two years.	common practice: IAS 1 112 c, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	Later Than One Year	Member	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	Later Than Seven Years	And Not Later Than Ten Years	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	Later Than Six Months	And Not Later Than One Year	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

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ifrs-full	LaterThanSixMonthsMember	Member	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	Member	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	Member	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	Member	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	Member	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	Member	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:

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					IFRS 7 IG31A
ifrs-full	Later Than Three Months	Member	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	Later Than Three Years	And Not Later Than Five Years	Member	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.
ifrs-full	Later Than Three Years	And Not Later Than Four Years	Member	Later than three years and not later than four years [member]	example: IFRS 7 B35 f, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	Later Than Three Years	And Not Later Than Four Years	Member	Later than three years and not later than four years [member]	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	Later Than Three Years	Member	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	Later Than Twenty Years	And Not Later Than Twenty-Five Years	Member	Later than 20 years and not later than twenty-five years [member]	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	Later Than Twenty Years	And Not Later Than Twenty-Five Years	Member	Later than 20 years and not later than twenty-five years [member]	example: IFRS 7 B11, example: IFRS 7 IG31A

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ifrs-full	Later Than Two Months And Not Later Than Three Months Member	Later Than Two Months And Not Later Than Three Months Member	Later Than Two Months And Not Later Than Three Months Member	Later Than Two Months And Not Later Than Three Months Member	stands for a time band of later than two months and not later than three months.	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	Later Than Two Years And Not Later Than Five Years Member	Later Than Two Years And Not Later Than Five Years Member	Later Than Two Years And Not Later Than Five Years Member	Later Than Two Years And Not Later Than Five Years 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	Later Than Two Years And Not Later Than Three Years Member	Later Than Two Years And Not Later Than Three Years Member	Later Than Two Years And Not Later Than Three Years Member	Later Than Two Years And Not Later Than Three Years 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	Lease Commitments That Are Short-Term Leases For Which Recognition Exemption Has Been Used	Lease Commitments That Are Short-Term Leases For Which Recognition Exemption Has Been Used	Lease Commitments That Are Short-Term Leases For Which Recognition Exemption Has Been Used	Lease Commitments That Are Short-Term Leases For Which Recognition Exemption Has Been Used	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	Exemption Has Been Used IFRS 16 55

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				lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	
ifrs-full	LeaseholdImprovements	Member	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	LeaseLiabilities	Member	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	LeaseReceivables	Member	Lease receivables [member]	This member stands for receivables	disclosure: IFRS 7 35H b iii, disclosure:

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				related to leases.	IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	LeasesAsLessee	RelatedPartyTransactions	Transactions as lessee, related party transactions	The amount of leases where the entity was the lessee in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 d
ifrs-full	LeasesAsLessor	RelatedPartyTransactions	Transactions 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	LegalFormOfEntity		Legal form of entity	Information about the legal structure under which the entity operates.	disclosure: IAS 1 138 a
ifrs-full	LegalProceedingsContingentLiability		Legal Member 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	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	LegalProceedingsProvision	Abstract	Legal proceedings		

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			provision [abstract]		
ifrs-full	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		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		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		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

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				hierarchy [member]]	
ifrs-full	Level2OfFairValueHierarchyMember		Member2 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		Member3 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

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				would use when pricing the asset or liability.	
ifrs-full	LevelOfParticipationInEntity	XXX instant	Level of participation of entity compared with other participating entities	The participating entities: 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

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				financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.	
ifrs-full	LevelOfRoundingUsedInFinancialStatements		Levels 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		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

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ifrs-full	LiabilitiesAbstract		Liabilities [abstract]		
ifrs-full	LiabilitiesArisingFromExplorationForAsEvaluatOfMineralResources	YFIInstanBy 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	YFIInstanBy 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

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ifrs-full	Liabilities Arising from Financing Activities	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	Liabilities Arising from Financing Activities	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	Liabilities Arising from Insurance Contracts	YrInstal 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

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					2021-01-01, example: IFRS 4 IG37 a – Expiry date 2021-01-01
ifrs-full	Liabilities Due to Central Banks	Central Banks credit	Liabilities due to central banks	The amount of liabilities due to central banks.	common practice: IAS 1 55
ifrs-full	Liabilities For Incurred Claims	Incurred Claims	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	Liabilities For Incurred Claims	Incurred Claims 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	Liabilities From Share-based Payment Transactions	Share-based Payment Transactions credit	Liabilities arising from share-based payment transactions	The amount of liabilities arising from share-based payment	disclosure: IFRS 2 51 b i

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				<p>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]]</p>	
ifrs-full	Liabilities Included	Liabilities Included	Groups Classified as Held for Sale	Liabilities Included in Disposal Groups Classified as Held for Sale	disclosure: IAS 1 54 p, disclosure: IFRS 5 38

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				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	Dispos 2013 amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	disclosure: IAS 7 40 d
ifrs-full	LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdPartyCreditEnhancementAxis	Instant, credit	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	This separable ThirdPartyCreditEnhancementMember 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 13 98
ifrs-full	LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdPartyCreditEnhancementMember	Instant, credit	Liabilities measured at fair value and issued with inseparable	This separable ThirdPartyCreditEnhancementMember stands for liabilities measured at fair value and	IFRS 13 98

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			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

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ifrs-full	LiabilitiesOrCom	ponentsOfEquity	RelatingTo	DiscretionaryParticipation	Features
		credit	components of equity relating to discretionary participation features	<p>amount of liabilities or components of equity relating to discretionary participation features.</p> <p>Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits:</p> <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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 	<p>IFRS 4 IG22 f – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01</p>

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				issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	LiabilitiesOther than credit	Actuarial Present Value of promised retirement benefits	Other than actuarial present value of promised retirement benefits	Of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]	Results IAS 26 35 a v
ifrs-full	LiabilitiesRecognised in credit	Entity's Financial Statements in relation to structured entities	Recognised in entity's financial statements in relation to structured entities	of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]	Entities IFRS 12 29 a
ifrs-full	LiabilitiesThat arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-	Insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-	that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-	of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of	Contracts Within Scope IFRS 4 39C a – Expiry date 2021-01-01

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			derivative investment contracts	IFRS 4 and non-derivative investment contracts.	
ifrs-full	LiabilitiesToWhichSignificant credit	RestrictionsApply	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	LiabilitiesUnderInsuranceContracts	Issued	under insurance contracts and reinsurance contracts issued [abstract]	ReinsuranceContracts	IssuedAbstract
ifrs-full	LiabilitiesWithSignificant credit	RiskOfMaterial Adjustments	with significant risk of material adjustments within next financial year	within Next Financial Year	disclosure: IAS 1 125 b

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ifrs-full	LiabilityAsset	Deficit or 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	Net duration, credit	Licence fee income	The amount of income arising from licence fees.	common practice: IAS 1 112 c
ifrs-full	LicencesAndFranchises	Intangible, 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

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ifrs-full	LicencesAndFranchisesMember	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	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	Life insurance contracts [member]	This member stands for life insurance contracts.	common practice: IFRS 4 Disclosure –

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				[Refer: Types of insurance contracts [member]]	Expiry date 2021-01-01
ifrs-full	Lifetime Expected Credit Losses	Member	Member 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	Limitations That May Result In Information Not Fully Reflecting Fair Value Of Assets And Liabilities Involved In A Sensitivity Analysis That Reflects Interdependencies Between Risk Variables.		Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	Fully reflecting fair value 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.	IFRS 7 41 b
ifrs-full	Line Items Including Intangible Assets Other Than Goodwill	Intangible Assets Other Than Goodwill	Description of line item(s) in statement of comprehensive income in which amortisation	This intangible asset description of the line item(s) of the statement of comprehensive income in which	disclosure: IAS 38 118 d

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			of intangible assets is included	amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	
esef_cor	LineItemsNotDimensionallyQualified		Intangible items not dimensionally qualified		
ifrs-full	LineItemsOfRecognisedAssetsAndLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets		Description of 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]	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

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				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	LoansAcquiredInBusinessCombinationsMember	Member	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	Assets, 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	Assets, 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	Assets, debit	Loans and receivables	The amount of non-derivative financial	disclosure: IFRS 7 8 c – Expiry date 2021-01-01

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				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
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				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	LoansAndReceivables	MemberCategory	Member 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	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	Instant, credit	Loans payable in default	The amount of loans payable in default.	disclosure: IFRS 7 18 b
ifrs-full	LoansReceived	Instant, credit	Loans received	The amount of loans received.	common practice: IAS 1 112 c
ifrs-full	LoansToGovernment	Instant, debit	Loans to government	The amount of loans to government made by the entity.	common practice: IAS 1 55
ifrs-full	LoansToGovernmentMember	Instant, debit	Loans to government [member]	This member stands for loans made to government.	common practice: IAS 1 112 c

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ifrs-full	LongtermBorrowings	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	LongtermBorrowings	Member	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	LongtermContracts	Member	Long-term contracts [member]	This member stands for long-term contracts with customers.	example: IFRS 15 B89 e
ifrs-full	LongtermDeposits	Instant, debit	Long-term deposits	The amount of long-term deposits held by the entity.	common practice: IAS 1 55
ifrs-full	LongtermLegalProvisions	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	LongtermMiscellaneous	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	LongtermOnerousContracts	Instant, credit	Non-current onerous contracts provision	The amount of non-current provision for onerous	example: IAS 37 66

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				contracts. [Refer: Onerous contracts provision]	
ifrs-full	LongtermProvisio	XonStand, 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]	Multiple Costs of IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	LongtermRestructuring	XonStand, credit	Non-current restructuring provision	The amount of non-current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	LongtermWarranty	XonStand, 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	LossComponent	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

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				<p>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]]</p>	
ifrs-full	Losses Arising From Derecognition of Financial Assets Measured at Amortised Cost	Financial Assets Measured at Amortised Cost	Losses Arising From Derecognition of Financial Assets Measured at Amortised Cost	Losses Arising From Derecognition of Financial Assets Measured at Amortised Cost	Losses Arising From Derecognition of Financial Assets Measured at Amortised Cost

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				cost. [Refer: Financial assets at amortised cost]	
ifrs-full	Losses Incurred In Relation To Interests In Structured Entities	Income Statement 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	Losses On Change In Fair Value Of Derivatives	Income Statement 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	Losses On Disposals Of Investment Properties	Income Statement 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	Losses On Disposals Of Investments	Income Statement debit	Losses on disposals of investments	The losses on the disposal of investments.	disclosure: IAS 1 98 d
ifrs-full	Losses On Disposals Of Non-current Assets	Income Statement 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	Losses On Disposals Of Property, Plant And Equipment	Income Statement debit	Losses on disposals of property, plant and equipment	The losses on the disposal of property, plant and equipment.	disclosure: IAS 1 98 c

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				[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

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				[Refer: Business combinations [member]]	
ifrs-full	MajorComponentsOfTaxExpense	IncomeAbstract	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	MajorOrdinaryShareTransaction	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

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ifrs-full	ManagementConclusionOnFairPresentationAsConsequenceOfDeparture	ManagementConclusionOnFairPresentationAsConsequenceOfDeparture	ManagementConclusionOnFairPresentationAsConsequenceOfDeparture	ManagementConclusionOnFairPresentationAsConsequenceOfDeparture	ManagementConclusionOnFairPresentationAsConsequenceOfDeparture
ifrs-full	MandatoryReserveDepositsAtCentralBanks	MandatoryReserveDepositsAtCentralBanks	MandatoryReserveDepositsAtCentralBanks	MandatoryReserveDepositsAtCentralBanks	MandatoryReserveDepositsAtCentralBanks
ifrs-full	MarketApproachMember	MarketApproachMember	MarketApproachMember	MarketApproachMember	MarketApproachMember
ifrs-full	MarketComparableCompaniesMember	MarketComparableCompaniesMember	MarketComparableCompaniesMember	MarketComparableCompaniesMember	MarketComparableCompaniesMember

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			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	MarketComparablePricesMember		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

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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

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				the standard value for the “Markets of customers” axis if no other member is used.	
ifrs-full	MastheadsAndPublishingTitles	IntangibleAssets	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	IntangibleAssets	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	MaterialIncomeAndExpense	Abstract	Material income and expense [abstract]		
ifrs-full	MaterialReconcilingItems	Member	Material reconciling items [member]	This member stands for material adjustments	disclosure: IFRS 8 28

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				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	MatureBiologicalAssets	MatureBiologicalAssetsMember	Mature biological assets [member]	This member stands for mature biological assets.	example: IAS 41 43

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				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	MaturityAnalysis	isEoblnk	DerivativeDisch	of maturity analysis for derivative financial liabilities [text block]	disclosure: IFRS 7 39 b
ifrs-full	MaturityAnalysis	isEoblnk	DerivativeDisch	of maturity analysis for non-	disclosure: IFRS 7 39 a

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			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	MaximumExposure	MaximumCreditRisk	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

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				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	Maximum Exposure to Credit Risk of Financial Instruments to Which Impairment Requirements in IFRS 9 are not Applied		Maximum Exposure to Credit Risk of Financial Instruments to Which Impairment Requirements in IFRS 9 are not Applied	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 Requirements in IFRS 7 36 a
ifrs-full	Maximum Exposure to Credit Risk of Financial Assets Measured at Fair Value through Profit or Loss		Maximum Exposure to Credit Risk of Financial Assets 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

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ifrs-full	Maximum Exposure to Credit Risk of Loans or Receivables		Maximum Exposure to Credit Risk of Loans or Receivables	The maximum exposure to 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	Maximum Exposure to Credit Risk of Contracts Within the Scope of IFRS 17		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	Maximum Exposure to Loss from Continuing Involvement		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	Maximum Exposure to Loss from Interests in Structured Entities		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

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				loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	MaximumLimitOfLossesOfStructuredEntities	OffsetOfStructuredEntities	MaximumLimitOfLossesOfStructuredEntitiesWhichEntityIsRequiredToAbsorbBeforeOtherParties	WhichEntityIsRequiredToAbsorbBeforeOtherParties	requirement: IFRS 12 B26
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	MeasurementBases	PropertyPlantAndEquipment	MeasurementBasesPropertyPlantAndEquipment	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

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				Property, plant and equipment]	
ifrs-full	Measurement Period Adjustment	Not an adjustment	Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	Particular Assets 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]]	Liabilities IFRS 3 B67 a iii Noncontrolling Interests
ifrs-full	Media Production Expense	X Expense, 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

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				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	MergerReserve	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	MethodOfAssessmentOfExpectedCreditLosses	MethodOfAssessmentOfExpectedCreditLosses	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	MethodOfAssessmentOfExpectedCreditLosses	MethodOfAssessmentOfExpectedCreditLosses	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

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				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		Description of method of measuring fair value of instruments or interests	On interests 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		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

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ifrs-full	MethodsOfGenerationAxis	axis	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	member	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	Description of methods of translation used to determine supplementary information	Primary Information 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	MethodsToDetermineAmountOfChargeInFairValueOfFinancialAssetsAndFinancialLiabilitiesAt	description	Description of methods to determine	Value Of Financial Assets And Financial Liabilities At Fair Value description of the methods	disclosure: IFRS 7 11 a

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			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	MethodsUsedInPreparingSensitivityAnalysis	Interdependencies	of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	The 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 Risk Variables
ifrs-full	MethodsUsedToMeasureContractsWithinScope	Measurement	to measure contracts within scope	The IFRS 17 Axis defines the relationship	disclosure: IFRS 17 117 a – Effective 2021-01-01

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			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	MethodsUsedToMeasureContracts	MethodsUsedToMeasureContracts	Methods used to measure contracts within scope of IFRS 17 [member]	The IFRS 17 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	MethodUsedToAccountForInvestmentsInAssociates	MethodUsedToAccountForInvestmentsInAssociates	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

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				Associates [member]]	
ifrs-full	MethodUsedToAccountForInvestmentsInJointVentures		MethodUsedToAccountForInvestmentsInJointVentures	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		MethodUsedToAccountForInvestmentsInSubsidiaries	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	MethodUsedToDetermineSettlementAmountForPre-existingRelationshipsForTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinations		MethodUsedToDetermineSettlementAmountForPre-existingRelationshipsForTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinations	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]]	IFRS 3 B64 1 iv
ifrs-full	MiningAssets	X instant, debit	Mining assets	The amount of assets related to	common practice: IAS 16 37

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				mining activities of the entity.	
ifrs-full	MiningAssetsMember	Member	Mining assets [member]	This member stands for mining assets. [Refer: Mining assets]	common practice: IAS 16 37
ifrs-full	MiningPropertyMember	Member	Mining property [member]	This member stands for property related to mining activities.	common practice: IAS 16 37
ifrs-full	MiningRightsMember	Member	Mining rights [member]	This member stands for rights related to mining activities.	common practice: IAS 38 119
ifrs-full	MiscellaneousAssetsAbstract		Miscellaneous assets [abstract]		
ifrs-full	MiscellaneousComponentsOfEquityAbstract		Miscellaneous components of equity [abstract]		
ifrs-full	MiscellaneousCurrentAssetsAbstract		Miscellaneous current assets [abstract]		
ifrs-full	MiscellaneousCurrentLiabilitiesAbstract		Miscellaneous current liabilities [abstract]		
ifrs-full	MiscellaneousEquityAbstract		Miscellaneous equity [abstract]		
ifrs-full	MiscellaneousLiabilitiesAbstract		Miscellaneous liabilities [abstract]		
ifrs-full	MiscellaneousNoncurrentAssetsAbstract		Miscellaneous non-current assets [abstract]		
ifrs-full	MiscellaneousNoncurrentLiabilitiesAbstract		Miscellaneous non-current		

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			liabilities [abstract]		
ifrs-full	Miscellaneous	Other Comprehensive	Miscellaneous other comprehensive income [abstract]	Abstract	
ifrs-full	Miscellaneous	Other Operating 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	Miscellaneous	Other Operating 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	Miscellaneous	Other Provisions credit	Miscellaneous other provisions	The amount of miscellaneous other provisions. [Refer: Other provisions]	common practice: IAS 1 78 d
ifrs-full	Miscellaneous	Other Provisions	Miscellaneous other provisions [abstract]		
ifrs-full	Miscellaneous	Other Provisions member	Miscellaneous other provisions [member]	This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]	disclosure: IAS 37 84
ifrs-full	Miscellaneous	Other Reserves member	Miscellaneous other reserves [member]	This member stands for a component	common practice: IAS 1 108

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				of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]]	
ifrs-full	Miscellaneous	TimeBandsAbstract	Miscellaneous time bands [abstract]		
ifrs-full	ModelUsedToMeasureInvestmentProperty		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

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				plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	Motor Vehicles	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	Multiemployer Defined Benefit	Multiemployer defined benefit plans [member]	Multiemployer 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

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				levels are determined without regard to the identity of the entity that employs the employees. [Refer: Defined benefit plans [member]]	
ifrs-full	MultiperiodExcessEarningsMethod	text	Multiperiod 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	text	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	text	Name of associate	The name of an associate.	disclosure: IAS 27 17 b

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				[Refer: Associates [member]]	i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 21 a i
ifrs-full	NameOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse		entity whose consolidated financial statements have been produced for public use	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]]	IAS 27 16 a
ifrs-full	NameOfGovernmentAndNatureOfRelationshipWithGovernment		government and nature of relationship with government	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		Name of joint operation	The name of a joint operation. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a i
ifrs-full	NameOfJointVenture		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:

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				ventures [member]]	IFRS 12 21 a i
ifrs-full	NameOfMostSeniorParentEntityProducingPubliclyAvailableFinancialStatements		Name of most senior entity producing publicly available financial statements	The name of the most senior entity producing publicly available financial statements.	disclosure: IAS 24 13
ifrs-full	NameOfParentEntity		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		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		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		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	NamesOfEmployersAndEmployeeGroupsCoveredInRetirementBenefitPlans		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	NatureOfFinancialAssetsTransferred		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

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			in their entirety	in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	
ifrs-full	NatureOfRisksAndRewardsOfOwnership	DescriptionOfNatureOfRisksAndRewardsOfOwnershipToWhichEntityIsExposed	DescriptionOfNatureOfRisksAndRewardsOfOwnershipToWhichEntityIsExposed	The Entity Remains Exposed to 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	NetAmountArisingFromInsuranceContracts	NetAmountArisingFromInsuranceContracts [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

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				contracts [member]]	
ifrs-full	NetAmountsForPayfloatingReceivables	X instant, credit	Net deferred interest for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	Net swaps for which net cash flows are exchanged. [Refer: Swap contract [member]]	Which Net Cash Flows Are Exchanged 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		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

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				amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	NetDeferredTaxAssetsAndLiabilities		Net deferred tax assets and liabilities [abstract]		
ifrs-full	NetDeferredTaxLiabilities	X instances 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	NetDefinedBenefitLiabilityAsset		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	NetDefinedBenefitLiability		Net defined benefit	This member stands for the	disclosure: IAS 19 140 a

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			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	NetFinancialAssets	is Subject To	Netting Enforceable	The Master Netting Arrangements Or Similar Agreements	IFRS 7 13 e
		debit	assets subject to offsetting, enforceable master netting arrangements or similar agreements	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	

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				master netting arrangement or similar agreement presented in the statement of financial position.	
ifrs-full	NetFinancialAssetsSubjectToOffsetting		NettingEnforceableMasterNettingArrangementsOrSimilarAgreements	assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	
ifrs-full	NetFinancialAssetsSubjectToOffsetting	Yes Subject to debit	NettingEnforceableMasterNettingArrangementsOrSimilarAgreements	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	NetFinancialAssetsSubjectToOffsetting		NettingEnforceableMasterNettingArrangementsOrSimilarAgreements	assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	
ifrs-full	NetFinancialLiabilitiesSubjectToOffsetting	Yes Subject to credit	NettingEnforceableMasterNettingArrangementsOrSimilarAgreements	remaining after	IFRS 7 13C e

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			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	NetFinancialLiabilitiesSubject		to offsetting, enforceable master netting arrangements or similar agreements [abstract]	EnforceableMasterNettingArrangementsOrSimilarAgre	
ifrs-full	NetFinancialLiabilitiesSubject	to credit	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	NettingArrangementsOrSimilarAgre IFRS 7 13C c

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				the statement of financial position. [Refer: Financial liabilities]	
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingOfEnforceableMasterNettingArrangementsOrSimilarAgre		Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
ifrs-full	NetForeignExchangeGain	Net 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 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, 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

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				<p>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.</p>	
ifrs-full	NetLiabilitiesOnAssetsForRemainingCoverage	NetLiabilitiesExcludingLossComponent	or assets for remaining coverage excluding loss component [member]	stands for the net liabilities or assets for the remaining coverage component, excluding any loss component. A liability	DisposalsMember IFRS 17 100 a – Effective 2021-01-01

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				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	NetMovementIn	DeferredTaxAssets	NetFromRegulatory	DeferredTaxAssets	RelatedToProfitOrLoss
		credit	movement in deferred tax arising from regulatory deferral account balances related to profit or loss	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	IFRS 14 24, disclosure: IFRS 14 B12 b

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				deferral account balances; Profit (loss)]	
ifrs-full	NetMovementInOtherRegulatory	credit	DeferralAccountBalancesRelatedToProfitOrLoss	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]	practice: IFRS 14 IE5, common practice: IFRS 14 25
ifrs-full	NetMovementInRegulatoryDeferral		AccountBalancesRelatedToOtherComprehensiveIncomeAbstract		
ifrs-full	NetMovementInRegulatoryDeferral	credit	AccountBalancesRelatedToProfitOrLoss	of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral	IFRS 14 23, disclosure: IFRS 14 35

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				account balances [member]; Profit (loss)]	
ifrs-full	NetMovementInRegulatoryDeferral	NetMovementInRegulatoryDeferral	NetMovementInRegulatoryDeferral	BalancesRelatedToProfitOrLossAbstract	
			movement in regulatory deferral account balances related to profit or loss [abstract]		
ifrs-full	NetMovementInRegulatoryDeferral	RegulatoryDeferral credit	NetMovementInRegulatoryDeferral	BalancesRelatedToProfitOrLossAndNetMovementInRegulatoryDeferral	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]
			movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax		IFRS 14 24, disclosure: IFRS 14 B12 a
ifrs-full	NetMovementInRegulatoryDeferral	NetMovementInRegulatoryDeferral	NetMovementInRegulatoryDeferral	BalancesRelatedToProfitOrLossAndNetMovementInRegulatoryDeferral	
			movement in regulatory deferral account balances related to		

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			profit or loss and net movement in related deferred tax [abstract]		
ifrs-full	NetMovementInRegulatoryDeferredTaxCredit	RegulatoryDeferredTaxCredit	Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	LineasRelatedToProfitOrLoss of the net movement in regulatory deferral account balances related to profit or loss that is attributable to non-controlling interests. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Non-controlling interests]	ProfitOrLossAttributableToNoncontrollingInterests IFRS 14 B25
ifrs-full	NetMovementInRegulatoryDeferredTaxCredit	RegulatoryDeferredTaxCredit	Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	LineasRelatedToProfitOrLoss of the net movement in regulatory deferral account balances related to profit or loss that are directly associated with a discontinued operation. [Refer: Net movement in regulatory deferral account balances	ProfitOrLossDirectlyAssociatedWithDiscontinuedOperations IFRS 14 25

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				related to profit or loss; Discontinued operations [member]]	
ifrs-full	NetworkInfrastructure	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	NewLiabilitiesContingentLiabilities	credit	New Recognised liabilities, contingent	The Business Combination	practice: IFRS 3 B67 c

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			liabilities recognised in business combination	contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination]	
ifrs-full	New Provisions	Other Provisions credit	New provisions, other provisions	The amount recognised for new other provisions. [Refer: Other provisions]	common practice: IAS 37 84 b
ifrs-full	Nine Years Before Reporting Year	Member	Member 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	Nominal Amount of Hedging Instrument	Nominal	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	Nominal Amount of Hedging Instruments to which Amendments for Interest Rate Benchmark Reform are Applied	Nominal	Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform are applied	The 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:	disclosure: IFRS 7.24H e

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				Nominal amount of hedging instrument]	
ifrs-full	NominalOrPrincipalAmountOfFinancialInstrument	PrincipalAmountOfFinancialInstrument	NominalOrPrincipalAmountOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRisk	The On-Discontinuation 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]]	MeasurementAtFairValue IFRS 7 24G c
ifrs-full	NonadjustingEventsAfterReportingPeriod	EventsAfterReportingPeriod	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	NonadjustingEventsMember	EventsMember	Non-adjusting events after reporting period [member]	This member stands for events that occur between the end of the	disclosure: IAS 10 21

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				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	NoncashAssets	Debit	Non-cash assets declared for distribution to owners before financial statements authorised for issue	The value 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.	Financial Statements Authorised For Issue IFRIC 17 17 b
ifrs-full	NoncashAssets	Debit	Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	The value of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting	Financial Statements Authorised For Issue IFRIC 17 17 c

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				period but before the financial statements are authorised for issue. [Refer: At fair value [member]; Non-cash assets declared for distribution to owners before financial statements authorised for issue]	
ifrs-full	NoncashAssets	Debit	Collateral assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	These financial instruments are 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	NoncontrollingInterest	Credit	Non-controlling interest in acquiree recognised at acquisition date	Acquisition date 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

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				acquisition date. [Refer: Business combinations [member]]	
ifrs-full	Noncontrolling interests, credit	X 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	Noncontrolling interests, Member	X instant, Member	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	Noncurrent Accrued income, debit	X instant, debit	Non-current accrued income	The amount of non-current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	Noncurrent Advances received, credit	X 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	Noncurrent Assets, debit	X 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

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				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	NoncurrentAssetsOnDisposalGroups	X On Disposal Groups debit	Non-classified assets or disposal groups classified as held for distribution to owners	Assets held for distribution of non-current assets or disposal groups classified as held for distribution to owners. [Refer: Non-current assets]	disclosure: IFRS 5 38, IFRS 5 5A
ifrs-full	NoncurrentAssetsOnDisposalGroups	X On Disposal Groups debit	Non-classified assets or disposal groups classified as held for sale	Assets held for sale of non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as	disclosure: IFRS 5 38

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				held for sale [member]]	
ifrs-full	NoncurrentAssetsOrDisposalGroups		NonClassified assets or disposal groups classified as held for sale [member]	AsHeldForSale 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]]	Member practice: IAS 36 127
ifrs-full	NoncurrentAssetsOrDisposalGroups	XOrDisposal debit	NonClassified assets or disposal groups classified as held for sale or as held for distribution to owners	AsHeldForSale 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]	OrAsHeldFor IAS 1 54 j DistributionTo Owners
ifrs-full	NoncurrentAssetsOrDisposalGroups		NonClassified assets or disposal groups classified as held for sale or as held for distribution	AsHeldForSale	OrAsHeldFor DistributionTo Owners

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ifrs-full	Noncurrent Assets Other Than Financial Instruments	X debit	to owners [abstract] assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	Deferred tax assets 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]]	Assets Post-employment Benefit Assets IFRS 8 33 b
ifrs-full	Noncurrent Assets Recognised as of Acquisition Date	X debit	Of acquisition date 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	Noncurrent Biological Assets	X debit	Non-current biological assets	The amount of non-current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f
ifrs-full	Noncurrent Biological Assets Member	X debit	Non-current biological	This member stands for non-current	common practice: IAS 41 50

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			assets [member]	biological assets. [Refer: Biological assets]	
ifrs-full	NoncurrentContractAssets	NoncurrentContractAssets debit	Non-current contract assets	The amount of non- current contract assets. [Refer: Contract assets]	disclosure: IFRS 15 105
ifrs-full	NoncurrentContractLiabilities	NoncurrentContractLiabilities credit	Non-current contract liabilities	The amount of non- current contract liabilities. [Refer: Contract liabilities]	disclosure: IFRS 15 105
ifrs-full	NoncurrentDebtInstrumentsIssued	NoncurrentDebtInstrumentsIssued 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	NoncurrentDepositsFromCustomers 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	NoncurrentDerivativeFinancialAssets 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	NoncurrentDerivativeFinancialLiabilities credit	Non-current derivative financial liabilities	The amount of non- current derivative financial liabilities.	common practice: IAS 1 55

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				[Refer: Derivative financial liabilities]	
ifrs-full	NoncurrentDividendPayables	NoncurrentDividendPayables credit	Non-current dividend payables	The amount of non-current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	NoncurrentExciseTaxPayables	NoncurrentExciseTaxPayables 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	NoncurrentFinanceLeaseReceivables 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	NoncurrentFinancialAssets debit	Non-current financial assets	The amount of non-current financial assets. [Refer: Financial assets]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFinancialAssetsAtAmortisedCost	NoncurrentFinancialAssetsAtAmortisedCost 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	NoncurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome debit	Non-current financial assets at fair value	The amount of non-current financial	disclosure: IFRS 7 8 h

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			through other comprehensive income	assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract		financial assets at fair value through other comprehensive income [abstract]		
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossDisclosure: IFRS 7 8 a	X in Assets debit	financial assets at fair value through profit or loss	Disclosure of non-current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossAbstract		financial assets at fair value through profit or loss [abstract]		
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	X in Assets debit	financial assets at fair value through profit or loss, classified as held for trading	Disclosure of non-current financial assets that are measured at fair value through profit or loss and that are classified	Classification practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01

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				as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	FinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Financial assets at fair value through profit or loss, designated 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	NoncurrentFinancialAssetsAtFairValue	FinancialAssetsAtFairValue	NoncurrentFinancialAssetsAtFairValueMandatorilyMeasuredAtFairValue	Noncurrent 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	Noncurrent 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

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				measured at fair value]	
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLoss	FinancialAssetsAtFairValueThroughProfitOrLoss	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLoss	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]	Measured As Such In Accordance With IFRS 7 8 a – Effective 2021-01-01
ifrs-full	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLoss	FinancialAssetsAtFairValueThroughProfitOrLoss	NoncurrentFinancialAssetsAtFairValueThroughProfitOrLoss	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	Measured As Such In Accordance With IFRS 7 8 a – Effective 2021-01-01

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				accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	NoncurrentFinancialAssetsAvailable-for-sale	FinancialAssetsAvailable-for-sale 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	NoncurrentFinancialAssetsMeasured-at-Fair-Value-through-Other-Comprehensive-Income	FinancialAssetsMeasured-at-Fair-Value-through-Other-Comprehensive-Income 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	FinancialLiabilities credit	Non-current financial liabilities	The amount of non-current financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFinancialLiabilities-at-Amortised-Cost	FinancialLiabilities-at-Amortised-Cost 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 –

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				measured at amortised cost. [Refer: Financial liabilities at amortised cost]	Expiry date 2021-01-01
ifrs-full	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities measured at fair value through profit or loss	Disclosure: IFRS 7 8 e
ifrs-full	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities measured at fair value through profit or loss [abstract]	Abstract
ifrs-full	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities measured at fair value through profit or loss, classified as held for trading	Classified As Held For Trading IFRS 7 8 e
ifrs-full	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities	NoncurrentFinancialLiabilities measured at fair value through profit or loss	Designated Upon Initial Recognition IFRS 7 8 e

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			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	NoncurrentGovernment	NoncurrentGovernment 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	NoncurrentHeldtomaturityInvestments 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	NoncurrentInterestPayable credit	Non-current interest payable	The amount of non-current	common practice: IAS 1 112 c

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				interest payable. [Refer: Interest payable]	
ifrs-full	NoncurrentInterestReceivable	NoncurrentInterestReceivable debit	Non-current interest receivable	The amount of non-current interest receivable. [Refer: Interest receivable]	common practice: IAS 1 112 c
ifrs-full	NoncurrentInventories	NoncurrentInventories debit	Non-current inventories	The amount of non-current inventories. [Refer: Inventories]	disclosure: IAS 1 54 g
ifrs-full	NoncurrentInventoriesArisingFromExtractiveActivities	NoncurrentInventoriesArisingFromExtractiveActivities debit	Non-current inventories arising from extractive activities [abstract]		
ifrs-full	NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome	NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome debit	Non-current investments in equity instruments designated at fair value through other comprehensive income	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	NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome	NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome debit	Non-current investments other than	of non-current	disclosure: IAS 1 55

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			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	NoncurrentLeasesLiabilities	NoncurrentLeasesLiabilities credit	Non-current lease liabilities	The amount of non-current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	NoncurrentLeasesPrepayments	NoncurrentLeasesPrepayments 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	NoncurrentLiabilities 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	NoncurrentLiabilitiesAbstract	Non-current liabilities [abstract]		
ifrs-full	NoncurrentLiabilities	NoncurrentLiabilities credit	Non-current liabilities recognised as of the acquisition	The amount recognised as of the acquisition	common practice: IFRS 3 B64 i

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			of acquisition date	date for non-current liabilities assumed in a business combination. [Refer: Business combinations [member]]	
ifrs-full	NoncurrentLoansAndReceivables	XAndReceivablesdebit	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	NoncurrentNon-cashAssetsPledgedAsCollateral	XAssetsdebit	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	XStockpilesdebit	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	XPayablescredit	Trade and other non-current payables	The amount of non-current trade payables	disclosure: IAS 1 54 k

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				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	NoncurrentPayablesAbstract	NoncurrentPayablesAbstract	NoncurrentPayablesAbstract	The amount of non-current payables for the purchase of energy. [Refer: Payables for purchase of energy]	common practice: IAS 1 78
ifrs-full	NoncurrentPayablesAbstract	NoncurrentPayablesAbstract	NoncurrentPayablesAbstract	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	NoncurrentPayablesAbstract	NoncurrentPayablesAbstract	NoncurrentPayablesAbstract	The amount of non-current payables on social security and taxes other than income tax. [Refer: Payables on social security and taxes other	common practice: IAS 1 78

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				than income tax]		
ifrs-full	NoncurrentPayables	NoncurrentPayables	NoncurrentPayables	NoncurrentPayables 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	NoncurrentPayables	NoncurrentPayables	NoncurrentPayables	Noncurrent 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	NoncurrentPortionOf	NoncurrentPortionOf	NoncurrentPortionOf	Noncurrent portion of bonds issued	The non-current portion of non-current bonds issued. [Refer: Bonds issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOf	NoncurrentPortionOf	NoncurrentPortionOf	Noncurrent borrowings, by type [abstract]	TypeAbstract	
ifrs-full	NoncurrentPortionOf	NoncurrentPortionOf	NoncurrentPortionOf	Noncurrent portion of commercial papers issued	The non-current portion of non-current commercial paper issued. [Refer: Commercial papers issued]	common practice: IAS 1 112 c

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ifrs-full	NoncurrentPortfoliosOfOtherNon-currentLoansReceived	X	Of	Not	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	NoncurrentPortfoliosOfOtherNon-currentNotesAndDebenturesIssued	X	Of	Not	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	NoncurrentPortfoliosOfOtherNon-currentSecuredBankLoansReceived	X	Of	Not	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	NoncurrentPortfoliosOfOtherNon-currentUnsecuredBankLoansReceived	X	Of	Not	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	NoncurrentPortfoliosOfOtherNon-currentBorrowings	X	Of	Not	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

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ifrs-full	NoncurrentPrepayments	Xinstant, debit	Non-current prepayments	The amount of non-current prepayments. [Refer: Prepayments]	example: IAS 1 78 b
ifrs-full	NoncurrentPrepayments	Xinstant, 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	NoncurrentPrepayments	AndNoncurrentPrepayments	Non-current prepayments and non-current accrued income [abstract]	Income Abstract	
ifrs-full	NoncurrentProgrammingAssets	Xinstant, debit	Non-current programming assets	The amount of non-current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	NoncurrentProvisions	Xinstant, credit	Non-current provisions	The amount of non-current provisions. [Refer: Provisions]	disclosure: IAS 1 54 l
ifrs-full	NoncurrentProvisions	Abstract	Non-current provisions [abstract]		
ifrs-full	NoncurrentProvisions	Xinstant, credit	Non-current provisions for employee benefits	The amount of non-current provisions for employee benefits. [Refer: Provisions]	disclosure: IAS 1 78 d

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				for employee benefits]	
ifrs-full	NoncurrentReceivables	Existing, 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	NoncurrentReceivables	Abstract	Trade and other non-current receivables [abstract]		
ifrs-full	NoncurrentReceivables	Existing, debit	Due From Associates	The amount of non-current receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	NoncurrentReceivables	Existing, debit	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	NoncurrentReceivables	Existing, debit	Due From Related Parties	The amount of non-current receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b

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ifrs-full	NoncurrentReceivables	X	debit	from Contracts with Customers	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	NoncurrentReceivables	X	debit	from Rental of Properties	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	NoncurrentReceivables	X	debit	from Sale of Properties	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	NoncurrentReceivables	X	debit	from Taxes Other Than Income Tax	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	NoncurrentReceivables	X	debit	from Defined Benefit Plans	Non-current net defined benefit asset	The amount of non-current net defined benefit asset. [Refer: Net	common practice: IAS 1 55

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				defined benefit asset]		
ifrs-full	NoncurrentRecognised	Yninstalment liabilities credit	NDfinedBenefit	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	NoncurrentRefunds	Yninstalment provision 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	NoncurrentRestricted	Yninstalment cash and cash equivalents debit	CashEquivalents	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	NoncurrentRetention	Yninstalment payables credit	Non-current	retention payables	The amount of non-current retention payables. [Refer: Retention payables]	common practice: IAS 1 78
ifrs-full	NoncurrentTrade	Yninstalment receivables debit	Non-current	trade receivables	The amount of non-current trade receivables. [Refer: Trade receivables]	example: IAS 1 78 b
ifrs-full	NoncurrentValue	Yninstalment tax payables credit	Non-current	value added tax payables	The amount of non-current value added tax payables. [Refer: Value	common practice: IAS 1 78

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				added tax payables]	
ifrs-full	Noncurrent Value Added Tax Receivables	Noncurrent Value Added Tax Receivables	Noncurrent value added tax receivables	The amount of non-current value added tax receivables. [Refer: Value added tax receivables]	common practice: IAS 1 78 b
ifrs-full	Nonderivative Financial Liabilities	Nonderivative Financial Liabilities	Nonderivative financial liabilities, undiscounted cash flows	Cash flows of contractual undiscounted cash flows in relation to non-derivative financial liabilities.	disclosure: IFRS 7 39 a
ifrs-full	Nonderivative Investment Contract Liabilities	Nonderivative Investment Contract Liabilities	Nonderivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	Share of fair value 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	Nongovernment Customers	Nongovernment Customers	Non-government customers [member]	This member stands for non-government customers. [Refer: Government [member]]	example: IFRS 15 B89 c
ifrs-full	Noninsurance Assets Acquired by Exercising Rights to Recoveries	Noninsurance Assets Acquired by Exercising Rights to Recoveries	Noninsurance assets acquired by exercising rights to recoveries	Recoveries 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

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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	NonrecurringFairValueMeasurementsMember		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		Mandatory 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		

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ifrs-full	NotesAndDebt	Instant 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	NotInternallyGenerated	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	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	NotLaterThanOneMonth	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	NotLaterThanOneYear	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	NotLaterThanThreeMonths	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 –

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					Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01
ifrs-full	Not Measured At Fair Value In Statement Of Financial Position But For Which Fair Value Is Disclosed		Not at fair value in statement of financial position but for which fair value is disclosed [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	Number And Average Number Of Employees		Employees and average number of employees [abstract]		
ifrs-full	Number Of Employees At Instant		Number of employees	The number of personnel employed by the entity at a date.	common practice: IAS 1 112 c
ifrs-full	Number Of Instruments Granted	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	Number Of Instruments Issued	XXX or later	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

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				in a business combination.	
ifrs-full	NumberOfInstruments	XX Other Equity duration	Number of other equity instruments granted in share-based payment arrangement	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	XX	Number of living animals	The number of entity's living animals.	common practice: IAS 41 46 b i
ifrs-full	NumberOfOtherEquityInstruments	XX	Number of other equity instruments exercisable in share-based payment arrangement	Number of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement.	Share-based Payment Arrangement practice: IFRS 2 45
ifrs-full	NumberOfOtherEquityInstruments	XX duration	Number of other equity instruments exercised or vested in share-based payment arrangement	Number of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.	Share-based Payment Arrangement practice: IFRS 2 45
ifrs-full	NumberOfOtherEquityInstruments	XX duration	Number of other equity instruments expired in share-based payment arrangement	Number of other equity instruments (ie other than share options) expired in a share-based payment arrangement.	Share-based Payment Arrangement practice: IFRS 2 45
ifrs-full	NumberOfOtherEquityInstruments	XX duration	Number of other equity instruments	Number of other equity instruments	Share-based Payment Arrangement practice: IFRS 2 45

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			forfeited in share-based payment arrangement	instruments (ie other than share options) forfeited in a share-based payment arrangement.	
ifrs-full	NumberOfOtherEquityInstruments	XXX	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.	disclosure: 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	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	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

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				payment arrangement.	
ifrs-full	NumberOfShareOptionsExpired	XXX duration	Number of share-based share options expired in share-based payment arrangement	Payment Arrangement of share options expired in a share-based payment arrangement.	disclosure: IFRS 2 45 b v
ifrs-full	NumberOfShareOptionsForfeited	XXX duration	Number of share-based share options forfeited in share-based payment arrangement	Payment Arrangement of share options forfeited in a share-based payment arrangement.	disclosure: IFRS 2 45 b iii
ifrs-full	NumberOfShareOptionsGranted	XXX duration	Number of share-based share options granted in share-based payment arrangement	Payment Arrangement 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	shares	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

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				has not been received.	
ifrs-full	NumberOfSharesOutstanding	Number of shares outstanding	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	Occupancy expense, debit	Occupancy expense	The amount of expense arising from occupancy services received by the entity.	common practice: IAS 1 85
ifrs-full	OfficeEquipment	Office equipment, 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	Office equipment [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

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				process. [Refer: Property, plant and equipment]	
ifrs-full	OilAndGasAssets	is 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	OilAndGasAssets	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	OnerousContracts	ContingentLiability	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

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ifrs-full	OnerousContracts	Provision 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	OnerousContracts	Provision	Onerous contracts provision [abstract]		
ifrs-full	OnerousContracts	ProvisionMember	Onerous contracts provision [member]	This member stands for a provision for onerous contracts. [Refer: Onerous contracts provision]	example: IAS 37 66
ifrs-full	OneYearBeforeReportingYear	Member	Member 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	OperatingExpenses	Excluding debit	Operating expense	The amount of all operating expenses.	common practice: IAS 1 85
ifrs-full	OperatingExpenses	Excluding debit	Operating expense	The amount of operating expense	common practice: IAS 1 85

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			excluding cost of sales	excluding the cost of sales. [Refer: Cost of sales]	
ifrs-full	OperatingLeaseIncome	Information, 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	OperatingSegments	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

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				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	OptionContract	Member	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	OptionPricingModel	Member	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

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				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	OrdinaryShares	Member	Ordinary shares [member]	This member stands for equity instruments that are subordinate to all other classes of equity instruments. It also represents the standard value for the “Classes of ordinary shares” axis if no other member is used.	common practice: IAS 1 79 a, disclosure: IAS 33 66
ifrs-full	OriginalAssets	Before transfer 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

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				the extent of its continuing involvement.	
ifrs-full	OtherAdjustments	ForNon-cashdebit	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	OtherAdjustments	ForWhichCashdebit	EffectsAreInvesting or financing cash flow	Adjusting 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	OtherAdjustments	ToReconciledebit	DeficitLoss 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

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				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	OtherAssetsAmountContributed	X instant, debit	Other assets, Other amounts contributed to fair value of plan assets	Plan Assets 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	X instant, debit	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

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				note. [Refer: Borrowings]		
ifrs-full	OtherCashAndCashEquivalents	Cash debit	Equivalents	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	Cash credit	From Operating	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	OtherCashPaymentsFromAcquiringEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	Cash credit	From Acquiring	Equity or debt 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	OtherCashPaymentsFromAcquiringOtherCashJointVenturesClassifiedAsInvestingActivities	Cash credit	From Acquiring	Other cash payments to acquire	Ventures classified as investing activities	example: IAS 7 16 c

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			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	OtherCashReceiptsFromOperatingActivities	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	OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	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

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ifrs-full	OtherCashReceiv	YsOfiratioSa	OthercashIn	JointVenturesClassi	icalApLeveASngActivities
		debit	receipts from sales of interests in joint ventures, classified as investing activities	inflow from sales of interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]	7 16 d
ifrs-full	OtherComponent	YsOfiratioSa	OtherexpenseIncom	The	common practice: IAS 12 80
		debit	components of deferred tax expense (income)	amount of components of deferred tax expense or income that the entity does not separately disclose in the same statement or note. [Refer: Deferred tax expense (income)]	
ifrs-full	OtherComprehen	YsOfiratioSa	Other comprehensive	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
		credit	income		

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				[Refer: IFRSs [member]]	
ifrs-full	Other Comprehensive Income Abstract		Other comprehensive income [abstract]		
ifrs-full	Other Comprehensive Income Attributable to Non-controlling Interests	Other comprehensive income 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	Other Comprehensive Income Attributable to Owners of Parent	Other comprehensive income 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	Other Comprehensive Income Before Tax	Other comprehensive income 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	Other Comprehensive Income Before Tax Application of Overlay Approach	Other comprehensive income 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 application of IFRS 9
ifrs-full	Other Comprehensive Income Before Tax Application of Overlay Approach Abstract		Other comprehensive income,		

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			before tax, application of overlay approach [abstract]		
ifrs-full	OtherComprehen	XsdvIncomeBe	credit	OtherTaxAvailab	ElFrsandFinanci
			comprehensive income, before tax, available-for-sale financial assets		alsAssets: disclosure: IAS 1 91 b – Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherComprehen	XsdvIncomeBe	credit	OtherTaxCashFlo	WdHedges
			comprehensive income, before tax, cash flow hedges		of other comprehensive income, before tax, related to cash flow hedges. [Refer: Cash flow hedges [member]]; Other comprehensive income, before tax]
ifrs-full	OtherComprehen	XsdvIncomeBe	credit	OtherTaxChange	ElFrsandFinanci
			comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability		OffthandLiabi
					ityAttributableToChar disclosure: IAS 1 7, disclosure: IAS 1 91 b

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				comprehensive income, before tax; Credit risk [member]]	
ifrs-full	Other Comprehensive Income	Other Comprehensive Income	Other Comprehensive Income	Other Comprehensive Income, before tax, change in value of foreign currency basis spreads	Value of Foreign Currency Basis Spreads of other comprehensive income, before tax, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income, before tax] IAS 1 7, disclosure: IAS 1 91 b
ifrs-full	Other Comprehensive Income	Other Comprehensive Income	Other Comprehensive Income	Other Comprehensive Income, before tax, change in value of forward elements of forward contracts	Value of Forward Elements of Forward Contracts of other comprehensive income, before tax, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income, before tax] IAS 1 7, disclosure: IAS 1 91 b
ifrs-full	Other Comprehensive Income	Other Comprehensive Income	Other Comprehensive Income	Other Comprehensive Income, before tax, change in value of time value of options	Value of Options of other comprehensive income, before tax, related to change in value of time value of options. [Refer: Other comprehensive income, before tax] IAS 1 7, disclosure: IAS 1 91 b

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ifrs-full	Other Comprehensive Income	Xs	Other comprehensive income, before tax, exchange differences on translation	Differences of other comprehensive income, before tax, related to exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]	IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	Other Comprehensive Income	Xs	Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	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]]	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	Other Comprehensive Income	Xs	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	All assets measured at fair value through other comprehensive income. [Refer:	IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a viii

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				Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	OtherComprehen	YieldIncomeBe	OtherTaxGainsL	Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	Equity Instruments
		credit	comprehensive income, before tax, gains (losses) from investments in equity instruments	of other comprehensive income, before tax, related to gains (losses) 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]	IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a vii
ifrs-full	OtherComprehen	YieldIncomeBe	OtherTaxGainsL	Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	Equity Instruments
		credit	comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	of other comprehensive income, before tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other	IAS 1 7, disclosure: IAS 1 91 b

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				comprehensive income. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherComprehensiveIncome	OtherComprehensiveIncome	OtherComprehensiveIncome	OtherComprehensiveIncome	OtherComprehensiveIncome
		credit	comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	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

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				[member]; Plan assets [member]; Net defined benefit liability (asset)]	
ifrs-full	Other Comprehensive Income	Other Comprehensive Income	Other Tax Gains/Losses	Other Comprehensive Income, before tax, gains (losses) on revaluation	Disclosure: IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	Other Comprehensive Income	Other Comprehensive Income	Other Tax Hedges	Other Comprehensive Income, before tax, hedges of net investments in foreign operations	Disclosure: IAS 39 102 a, disclosure: IAS 1 91 b, disclosure: IFRS 9 6.5.13 a
ifrs-full	Other Comprehensive Income	Other Comprehensive Income	Other Tax Insurance Finance Income	Other Comprehensive Income, before tax, 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

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			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	Other Comprehensive Income, Before Tax	Other Comprehensive Income, Before Tax	Other Comprehensive Income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	Financial Income, of other comprehensive income, before tax, related to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	Disclosure From Insurance Contracts 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	Other Comprehensive Income, Before Tax	Other Comprehensive Income, Before Tax	Other Comprehensive Income, before tax, net movement in regulatory deferral account balances related to	Financial Regulatory Deferral Account	IFRS 14 22 b

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			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	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelated		Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		
ifrs-full	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelated	credit	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	of other comprehensive income, 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];	IFRS 14 22 a

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				Other comprehensive income]	
ifrs-full	Other Comprehensive Income	Net credit	Net of tax, application of overlay approach	Application of overlay approach 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	Other Comprehensive Income	Net credit	Net of tax, application of overlay approach [abstract]	Application of overlay approach	Abstract
ifrs-full	Other Comprehensive Income	Net credit	Net of tax, available-for-sale financial assets	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	Other Comprehensive Income	Net credit	Net of tax, cash flow hedges	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

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				comprehensive income]	
ifrs-full	Other Comprehensive Income	Net credit	Net of tax, change in fair value of financial liability attributable to change in credit risk of liability	Change in fair value 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]	Liability Attributable To Change in Fair Value of Financial Liabilities IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	Other Comprehensive Income	Net credit	Net of tax, change in value of foreign currency basis spreads	Change in value of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income]	Foreign Currency Basis Spreads IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	Other Comprehensive Income	Net credit	Net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	Change in value 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	Foreign Currency Basis Spreads That Hedge IFRS 7 24E c

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					comprehensive income]	
ifrs-full	Other Comprehensive Income	Net credit	Net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	Change 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]	Foreign currency basis spreads that hedge transaction related hedged items. [Refer: Other comprehensive income]	IFRS 7 24E c
ifrs-full	Other Comprehensive Income	Net credit	Change in value of forward elements of forward contracts	Change in value of forward elements of forward contracts	Forward elements of forward contracts. [Refer: Other comprehensive income]	IAS 1 7, disclosure: IAS 1 91 a
ifrs-full	Other Comprehensive Income	Net credit	Change in value of forward elements of forward contracts that hedge time-period related hedged items	Change in value of forward elements of forward contracts that hedge time-period related hedged items. [Refer: Other comprehensive income]	Forward elements of forward contracts that hedge time-period related hedged items. [Refer: Other comprehensive income]	IFRS 7 24E c

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ifrs-full	Other Comprehensive Income	Credit	Net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	Tax Change 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]	Value of forward elements of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge transaction related hedged items. [Refer: Other comprehensive income]	IFRS 7 24E c
ifrs-full	Other Comprehensive Income	Credit	Net of tax, change in value of time value of options	Tax Change of other comprehensive income, net of tax, related to change in value of time value of options. [Refer: Other comprehensive income]	Value of time value of options. [Refer: Other comprehensive income]	IFRS 1 7, disclosure: IAS 1 91 a
ifrs-full	Other Comprehensive Income	Credit	Net of tax, change in value of time value of options that hedge time-period related hedged items	Tax Change 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]	Value of time value of options that hedge time-period related hedged items. [Refer: Other comprehensive income]	IFRS 7 24E b
ifrs-full	Other Comprehensive Income	Credit	Net of tax, change in value of time value	Tax Change of other comprehensive income, net of tax, related to change	Value of time value of options that hedge transaction	IFRS 7 24E b

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			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	OtherComprehen	YieldIncomeNet credit	Other comprehensive income, net of tax, exchange differences on translation	Translation Differences of other comprehensive income, net of tax, related to exchange differences when financial statements of foreign operations are translated. [Refer: Other comprehensive income]	Disclosure IAS 1 91 a, IAS 1 7
ifrs-full	OtherComprehen	YieldIncomeNet credit	Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	Finance Income of other comprehensive income, net of tax, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	Reinsurance Contracts Held Effective 2021-01-01, disclosure: 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	OtherComprehen	YieldIncomeNet credit	Other comprehensive income, net of tax, financial assets	Assets Measured At Fair Value of other comprehensive income, net of tax, related to financial	Value Through OtherCompre disclosure: IAS 1 7, IAS 1 91 a

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			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	OtherComprehensiveIncome	Net credit	Other comprehensive 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]	Investments in Equity Instruments disclosure: IAS 1 7, IAS 1 91 a
ifrs-full	OtherComprehensiveIncome	Net credit	Other comprehensive 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	Investments That Hedge Investments disclosure: IAS 1 7, IAS 1 91 a

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				instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	Other Comprehensive Income	Net credit	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	Losses on remeasurements 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 of Defined Benefit Plans IAS 1 91 a, disclosure: IAS 1 7

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				income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)]	
ifrs-full	Other Comprehensive Income, net of tax	Other Comprehensive Income, net of tax	Other Comprehensive Income, net of tax, gains (losses) on revaluation	Revaluation surplus 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	Other Comprehensive Income, net of tax	Other Comprehensive Income, net of tax	Other Comprehensive Income, net of tax, hedges of net investments in foreign operations	Investments in foreign operations of other comprehensive income, net of tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	Foreign Operations IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a
ifrs-full	Other Comprehensive Income, net of tax	Other Comprehensive Income, net of tax	Other Comprehensive Income, net of tax, insurance finance income (expenses) from insurance contracts	Insurance finance income (expenses) from insurance of other comprehensive income, net of tax, related to insurance finance income (expenses) from insurance	Insurance Contracts IAS 1 7 – Effective 2021-01-01, disclosure: IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 90

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			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	Other Comprehensive Income, Net 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	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	Financial Income 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]]	Expenses From Insurance Contracts 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	Other Comprehensive Income, Net credit	Other Comprehensive Income, Net of tax, net movement in regulatory deferral account balances related to items that	Other Comprehensive Income, net of tax, net movement in regulatory deferral account balances related to items that	Financial Regulatory Deferral Account Balances Related to Items that	IFRS 14 22 b, disclosure: IFRS 14 35

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			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	OtherComprehensiveIncomeNet		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]	inRegulatoryDeferralAccountBalancesRelate	
ifrs-full	OtherComprehensiveIncomeNet	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	inRegulatoryDeferralAccountBalancesRelate	IFRS 14 22 a, disclosure: IFRS 14 35

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				comprehensive income]	
ifrs-full	OtherComprehe	XsdividnmeTh	atWillBeReclas	theProfitOrLoss	BeforeTax
		credit	comprehensive income that will be reclassified to profit or loss, before tax	of other comprehensive income that will be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]	practice: IAS 1 IG6, common practice: IAS 1 82A
ifrs-full	OtherComprehe	XsdividnmeTh	atWillBeReclas	theProfitOrLoss	NetOfTax
		credit	comprehensive income that will be reclassified to profit or loss, net of tax	of other comprehensive income that will be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]	example: IAS 1 82A
ifrs-full	OtherComprehe	XsdividnmeTh	atWillNotBeRe	theProfitOrLoss	BeforeTax
		credit	comprehensive income that will not be reclassified to profit or loss, before tax	of other comprehensive income that will not be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]	practice: IAS 1 IG6, common practice: IAS 1 82A
ifrs-full	OtherComprehe	XsdividnmeTh	atWillNotBeRe	theProfitOrLoss	NetOfTax
		credit	comprehensive income that will not be reclassified to profit or loss, net of tax	of other comprehensive income that will not be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]	example: IAS 1 82A
ifrs-full	OtherContingent	LiabilitiesMem	ber		
			Other contingent liabilities [member]	This member stands for contingent liabilities that	example: IAS 37 88

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				the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	
ifrs-full	OtherCurrentAssets	Existing, 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	Existing, credit	Other portion of 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	Existing, 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

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ifrs-full	OtherCurrentFinancial liabilities	Non-financial liabilities	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	Non-financial liabilities	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	OtherCurrentNon-financial Assets	Non-financial assets	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	OtherCurrentNon-financial Liabilities	Non-financial liabilities	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

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				or note. [Refer: Other financial liabilities]	
ifrs-full	OtherCurrentPayables	X in statement, 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	X in statement, debit	Other current receivables	The amount of current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherDebtInstrumentsHeld	X in statement, 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	OtherDecreasesX Aggregate Difference	X in statement, debit	Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Fair Value Adjustment 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	Example: IFRS 7 IG14, IFRS 7 28 b

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				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	OtherDifferences	ToCashAndCredit	CashEquivalents	StatementOfCashFlows	practice: IAS 7 45
			differences to cash and cash equivalents in statement of cash flows	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]	
ifrs-full	OtherDisposals	OfAssets	Member		example: IAS 10 22 c
			Other disposals of assets [member]	This member stands for disposals of assets that the entity does not separately disclose in the same	

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				statement or note.	
ifrs-full	OtherEmployeeExpenses	Expense, 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	OtherEnvironmentRelatedContingentLiabilities	Other environment related contingent liability	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	OtherEnvironmentRelatedProvisions	Other environment related provision	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	OtherEquityInterests	Equity interest, 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

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				disclose in the same statement or note.	
ifrs-full	OtherEquityInterestsMember	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, debit	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, debit	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

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				note when the entity uses the “nature of expense” form for its analysis of expenses. [Refer: Expenses, by nature]	
ifrs-full	OtherFeeAndC	CommissionExpense	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	OtherFeeAndC	CommissionIncome	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	OtherFinanceC	Costduration,	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

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ifrs-full	OtherFinanceIncome	Other income, 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	OtherFinanceIncome	Other income, cost	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	Other financial assets, 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	Other financial liabilities, 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	Other gains/losses, credit	Other gains (losses)	The gains (losses) that	common practice:

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				the entity does not separately disclose in the same statement or note.	IAS 1 102, common practice: IAS 1 103
ifrs-full	OtherImpairedAssetsMember	AssetMember	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	OtherIncomeExpenseFromSubsidiariesAndAssociates	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]]	example: IAS 1 85
ifrs-full	OtherIncreasesAggregateDifferenceBetweenFairValueAndCarryingAmount	AggregateDifference	Other increases, aggregate difference between	The amount in the aggregate difference between the	example: IFRS 7 IG14, example: IFRS 7 28 b

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			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	Other Individually Immaterial Components	Financial Credit	Other Components Of Other Comprehensive Income, before tax	Financial Instruments, class [member]	Income Before Tax practice: IAS 1 85

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				income, before tax]	
ifrs-full	OtherIndividual	ByImmaterial credit	ComponentsOfOther individually immaterial components of other comprehensive income, net of tax	TheComprehensive 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]	IncomeNetOfTax practice: IAS 1 85
ifrs-full	OtherInflowsOutflowsOfCash	ClassifiedAsFinancing credit	(outflows) of cash, classified as financing activities	InflowsActivities (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	OtherInflowsOutflowsOfCash	ClassifiedAsInvesting credit	(outflows) of cash, classified as investing activities	InflowsActivities (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	OtherInflowsOutflowsOfCash	ClassifiedAsOperating debit	(outflows) of cash, classified as	InflowsActivities (outflows) of cash, classified as	disclosure: IAS 7 14

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			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	X instant, debit	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

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				separately disclose in the same statement or note.	
ifrs-full	OtherLiabilities	Kindstandards, credit	Other insurance contracts and reinsurance contracts issued	Insurance contracts issued 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]	IFRS 4 IG22 – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	OtherLongterm	Kindstandards, 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

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				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	OtherMaterialActuarialAssump	Other material actuarial 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	OtherMaterialActuarialAssump	Other material actuarial assumptions [member]	Other 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

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ifrs-full	OtherMaterialNon-cash items	Non-cash items 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	Assets, 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	Financial Assets 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	Financial Liabilities 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

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ifrs-full	OtherNoncurrent	Liabilities 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	OtherNoncurrent	Non-financial Assets 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	OtherNoncurrent	Non-financial Liabilities 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	OtherNoncurrent	Payables 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

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				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 instant, 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

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				disclose in the same statement or note.	
ifrs-full	OtherPriceRisk	Member	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

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ifrs-full	OtherPropertyPlant and Equipment	Plant and Equipment	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	OtherPropertyPlant and Equipment	Plant and Equipment	Other member 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	OtherProvisions	Abstract	Other provisions [abstract]		
ifrs-full	OtherProvisions	Member	Other provisions [member]	This member stands for provisions other than provisions	disclosure: IAS 37 84

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				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	is 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	OtherRegulatoryDeferralAccounts	is 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	OtherRegulatoryDeferralAccounts	is 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

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				Regulatory deferral account debit balances]	
ifrs-full	OtherRelatedPartiesMember		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	OtherReserves	Abstract	Other reserves [abstract]		
ifrs-full	OtherReservesMember		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

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				Retained earnings]	
ifrs-full	OtherRevenue	X duration, credit	Other revenue	The amount of revenue arising from sources that the entity does not separately disclose in the same statement or note. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	OtherReversals	Of provisions 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	OtherShortterm	Employer Benefits 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

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				the same statement or note. [Refer: Employee benefits expense]	
ifrs-full	OtherShorttermProvisions	OtherShorttermProvisions credit	Other current provisions	The amount of current provisions other than provisions for employee benefits. [Refer: Provisions]	disclosure: IAS 1 78 d
ifrs-full	OtherTangibleOrIntangibleAssets	OtherTangibleOrIntangibleAssets 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	OtherTaxEffectsForReconciliation	OtherTaxEffectsForReconciliation debit	Other tax effects for reconciliation between accounting profit and	The amount that represents the difference between the tax expense	IAS 12 81 c i

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			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	OtherTaxRateEffectForReconciliation	EffectForReconciliationDuration	OtherTaxRateEffectForReconciliation	OtherTaxRateEffectForReconciliation	IAS 12 81 c ii
ifrs-full	OtherTemporaryDifferences	OtherTemporaryDifferencesMember	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

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				Temporary differences [member]]	
ifrs-full	OtherTradingIncome	OtherExpense 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	OtherWorkPerformed	OtherByEntity credit	OtherCapitalised 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	OutflowsOfCash	FromInvesting credit	Outflows of cash from investing activities	The cash outflow for investing activities.	common practice: IAS 7 16
ifrs-full	OutputOfAgriculture	AtProduction duration	Output of agricultural produce	The output of entity's agricultural produce.	common practice: IAS 41 46 b ii
ifrs-full	OutstandingBalancesForRelatedPartyTransactions	Abstract	Outstanding balances for related party transactions [abstract]		
ifrs-full	OutstandingCommitmentsMadeByEntityRelatedPartyTransactions	Abstract	Outstanding commitments made by entity, related party transactions	The amount of outstanding commitments made by the entity in	disclosure: IAS 24 18 b

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				related party transactions. [Refer: Related parties [member]]	
ifrs-full	OutstandingCom	Minstant, Made credit	OutBehalfOfEnt	The Related Party amount of outstanding commitments made on behalf of the entity in related party transactions. [Refer: Related parties [member]]	Transactions IAS 24 18 b
ifrs-full	Owneroccupied	Property Measur	OwnUsing Investm	The Property Fair Value Model 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	Owneroccupied	Property Measur	OwnUsing Investm	This Property Fair Value Model stands for a class of property, plant and equipment representing owner-occupied property measured using the	IAS 16 29B – Effective 2021-01-01 Member

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				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	ParticipationInDefinedBenefitPlan	ParticipationInDefinedBenefitPlan	Participation in defined benefit plan that shares risks between group entities, related party transactions	Risks Between Group Entities 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]]	IAS 24 22
ifrs-full	ParValuePerShare	XX 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

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ifrs-full	PastDueStatus	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	credit	cost and gains (losses) arising from settlements, net defined benefit liability (asset)	(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)]	IAS 19 141 d
ifrs-full	PastServiceCostAndGainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAssetAbstract		cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]		
ifrs-full	PastServiceCostAndGainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAsset	credit	cost, net defined	The increase (decrease) in the net	disclosure: IAS 19 141 d

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			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	LiabilitiesEnergy credit	Payables for purchase of energy	The amount of payables for the purchase of energy.	common practice: IAS 1 78
ifrs-full	PayablesForPurchaseOfNonCurrentAssets	LiabilitiesNonCurrent credit	Payables for purchase of non-current assets	The amount of payables for the purchase of non-current	common practice: IAS 1 78

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				assets. [Refer: Non-current assets]	
ifrs-full	PayablesOnSocialSecurityAndPensionsCredit	PayablesOnSocialSecurityAndPensionsCredit	PayablesOtherThanIncomeTax	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	PaymentsForDebtIssueCosts	PaymentsForDebtIssueCosts	The cash outflow for debt issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsForDevelopmentProjectExpenditure	PaymentsForDevelopmentProjectExpenditure	PaymentsForDevelopmentProjectExpenditure	The cash outflow for expenditure related to development projects.	common practice: IAS 7 16
ifrs-full	PaymentsForExplorationAndEvaluationExpenses	PaymentsForExplorationAndEvaluationExpenses	PaymentsForExplorationAndEvaluationExpenses	The cash outflow for expenses incurred by an entity in connection with the exploration for, and	common practice: IAS 7 14

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				evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	PaymentsForPremiumsAndClaims	Indemnification 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	Share issue costs credit	Payments for share issue costs	The cash outflow for share issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsFromChangesInOwnershipInterestsInSubsidiaries	Changes in ownership 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	Contracts held for 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	PaymentsFromPlanNetDefinedBenefitLiabilityAssets	Plan net defined debit	Payments from plan, net defined benefit liability (asset)	The decrease (increase) in the net defined benefit liability (asset) resulting from	disclosure: IAS 19 141 g

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				payments from the plan. [Refer: Net defined benefit liability (asset)]	
ifrs-full	PaymentsInRespectOfSettlements	PaymentsInRespectOfSettlements	PaymentsInRespectOfSettlements	PaymentsInRespectOfSettlements	disclosure: IAS 19 141 g
		debit	net defined benefit liability (asset)	(increase) in the net defined benefit liability (asset) resulting from payments from the plan in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Net defined benefit liability (asset); Defined benefit plans [member]]	
ifrs-full	PaymentsInRespectOfSettlements	PaymentsInRespectOfSettlements	PaymentsInRespectOfSettlements	PaymentsInRespectOfSettlements	disclosure: IAS 19 141 g
		credit	reimbursement rights	(increase) in reimbursement rights resulting from payments in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Defined	

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				benefit plans [member]]	
ifrs-full	PaymentsOfLeaseLiabilitiesClassifiedAsFinancingActivities	X 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	X 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	PaymentsToAcquireOrRedeemEntity'sShares	X 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	X credit	Payments to and on behalf of employees	The cash outflow to, and on behalf of, employees.	example: IAS 7 14 d
ifrs-full	PaymentsToManufactureOrAcquireAssetsHeldForSale	X 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	X credit	Payments to suppliers for goods and services	The cash outflow to suppliers for goods and services.	example: IAS 7 14 c

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ifrs-full	PaymentsToSuppliersForGoodsAndServicesAndOnBehalfOfEmployees	PaymentsToSuppliersForGoodsAndServicesAndOnBehalfOfEmployees	PaymentsToSuppliersForGoodsAndServicesAndOnBehalfOfEmployees	PaymentsToSuppliersForGoodsAndServicesAndOnBehalfOfEmployees	PaymentsToSuppliersForGoodsAndServicesAndOnBehalfOfEmployees
ifrs-full	PensionDefinedBenefitPlansMember	PensionDefinedBenefitPlansMember	PensionDefinedBenefitPlansMember	PensionDefinedBenefitPlansMember	PensionDefinedBenefitPlansMember
ifrs-full	PercentageOfEntity'sRevenue	PercentageOfEntity'sRevenue	PercentageOfEntity'sRevenue	PercentageOfEntity'sRevenue	PercentageOfEntity'sRevenue
ifrs-full	PercentageOfReasonablyPossibleDecreaseInActuarialAssumptionUsedToDetermineThePresentValueOfDefinedBenefitObligation	PercentageOfReasonablyPossibleDecreaseInActuarialAssumptionUsedToDetermineThePresentValueOfDefinedBenefitObligation	PercentageOfReasonablyPossibleDecreaseInActuarialAssumptionUsedToDetermineThePresentValueOfDefinedBenefitObligation	PercentageOfReasonablyPossibleDecreaseInActuarialAssumptionUsedToDetermineThePresentValueOfDefinedBenefitObligation	PercentageOfReasonablyPossibleDecreaseInActuarialAssumptionUsedToDetermineThePresentValueOfDefinedBenefitObligation
ifrs-full	PercentageOfReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScope	PercentageOfReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScope	PercentageOfReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScope	PercentageOfReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScope	PercentageOfReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScope

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			within scope of IFRS 17	arises from contracts within scope of IFRS 17.	
ifrs-full	PercentageOfReasonablyPossible	XX	Percentage of reasonably possible decrease in unobservable input, assets	Unobservable input used in fair value measurement of assets.	Assets practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossible	XX	Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	Unobservable input used in fair value measurement of the entity's own equity instruments.	Entity's Own Equity Instruments practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossible	XX	Percentage of reasonably possible decrease in unobservable input, liabilities	Unobservable input used in fair value measurement of liabilities.	Liabilities practice: IFRS 13 93 h ii
ifrs-full	PercentageOfReasonablyPossible	XX	Percentage of reasonably possible increase in actuarial assumption	Actuarial Assumption used to determine the present value of defined benefit obligation. [Refer:	disclosure: IAS 19 145 a

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				Actuarial assumptions [member]]	
ifrs-full	PercentageOfRiskExposure	ReasonablyPossible	PercentageOfReasonablyPossibleIncreaseInRiskExposureThatArisesFromContractsWithinScopeOfIFRS17	The percentage of a reasonably possible increase in the risk exposure that arises from contracts within scope of IFRS 17.	Arises From Contracts Within Scope Of IFRS 17 128 a – Effective 2021-01-01
ifrs-full	PercentageOfRiskExposure	ReasonablyPossible	PercentageOfReasonablyPossibleIncreaseInUnobservableInput, Assets	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of assets.	Assessment practice: IFRS 13 93 h ii
ifrs-full	PercentageOfRiskExposure	ReasonablyPossible	PercentageOfReasonablyPossibleIncreaseInUnobservableInput, Entity's Own Equity Instruments	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of the entity's own equity instruments.	Entity's Own Equity Instruments practice: IFRS 13 93 h ii
ifrs-full	PercentageOfRiskExposure	ReasonablyPossible	PercentageOfReasonablyPossibleIncreaseInUnobservableInput, Liabilities	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of liabilities.	Liabilities practice: IFRS 13 93 h ii
ifrs-full	PercentageOfRiskExposure	ReasonablyPossible	PercentageOfReasonablyPossibleIncreaseInUnobservableInput, Voting Equity Interests Acquired	The percentage of voting equity interests	disclosure: IFRS 3 B64 c

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				acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	Performance Obligations Axis		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	Performance Obligations Member		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

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				value for the “Performance obligations” axis if no other member is used.	
ifrs-full	PerformanceObligationsSatisfiedAtPointInTime		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	PerformanceObligationsSatisfiedOverTime		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

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				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	PeriodCoveredBy	FinancialStatements	Periods 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	PlanAssetsAtFair Value	At Fair Value, 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

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				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	PortfolioAndOtherManagement	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	PortionOfConsiderationPaidReceived	credit	Portion of consideration paid (received) consisting of cash and cash equivalents	Portion 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

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ifrs-full	PortionOfGains	KosueRecogn credit	DeWhenControl gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	Consideration paid (received)] 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]]	ListAttributableToDerecognisingR IFRS 14 B28
ifrs-full	PortionOfGains	KosueRecogn credit	DeWhenControl gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	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	ListAttributableToRecognisingInv IFRS 12 19 a

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				is lost; Subsidiaries [member]]	
ifrs-full	Postemployment	Benefit expense debit	Defined benefit expense, defined benefit plans	Plans amount of post-employment benefit expense relating to defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 19 5
ifrs-full	Postemployment	Benefit expense debit	Defined contribution expense, defined contribution plans	Plans 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

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				service in the current and prior periods.	
ifrs-full	Postemployment	Medical Defined	Benefit Plans	Member stands for post-employment medical defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	Potential Ordinary	Share	Transactions	Member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	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	Precontract	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

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				costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	PreferenceShares	Member	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	PremiumsWritten	NetOfReinsurance 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	PrepaymentRisk	Member	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

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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	Prepayments And Accrued Income	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	Prepayments And Accrued Income		Prepayments and accrued income [abstract]		
ifrs-full	Presentation Of Leases For Lessee		Abstraction of leases for lessee [abstract]		
ifrs-full	Presentation Of Overlay Approach		Abstraction of overlay approach [abstract]		
ifrs-full	Present Value Of Defined Benefit Obligation Member		Obligation Member 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

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				obligation resulting from employee service in the current and prior periods.	
ifrs-full	PreviousGAAP	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	PreviouslyStated	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	PricesSpecifiedInForwardAgreements	Instant, Agreements credit	Prices To Purchase specified in forward agreements	Financial Assets specified in forward agreements	IFRS 7 B11D b

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			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

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				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	ProbabilityOfDefaultMember	ProbabilityOfDefaultMember	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	ProceedsFromBorrowingsClassifiedAsLiabilities	ProceedsFromBorrowingsClassifiedAsLiabilities	Proceeds from borrowings, classified as liabilities	Proceeds from borrowings	example: IAS 7 17 c

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			classified as financing activities	obtained. [Refer: Borrowings]	
ifrs-full	ProceedsFromChangesInOwnership	ChangesInOwnershipDebit	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	Subsidiaries 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	ContributionsOfNonControllingInterestsDebit	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	CurrentBorrowingsDebit	Proceeds from current borrowings	The cash inflow from current borrowings obtained. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFromDisposalOfExplorationAndEvaluationAssets	DisposalOfExplorationAndEvaluationAssetsDebit	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	DisposalOfMiningAssetsDebit	Proceeds from disposal	The cash inflow from the disposal	common practice: IAS 7 16

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			of mining assets	of mining assets. [Refer: Mining assets]	
ifrs-full	ProceedsFromDisposalOfNon-currentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperations	Debit	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	Proceeds from 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]	Classification practice: IAS 7 16
ifrs-full	ProceedsFromDisposalOfOilAndGasAssets	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	ProceedsFromDisposalOfMaturityOfAvailable-for-saleFinancialAssets	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]	Classification practice: IAS 7 16 – Expiry date 2021-01-01

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ifrs-full	ProceedsFromDisposalsOfPropertyPlantAndEquipment	DisposalsOfPropertyPlantAndEquipment 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]	Intangible Assets practice: IAS 7 16	Other Than Goodwill Invest
ifrs-full	ProceedsFromExerciseOfOptions	ExerciseOfOptions debit	Proceeds from exercise of options	The cash inflow from the exercise of options.	common practice: IAS 7 17	
ifrs-full	ProceedsFromGovernmentGrantsClassifiedAsFinancingActivities	GovernmentGrants 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	GovernmentGrants 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	

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				[member]; Government grants]	
ifrs-full	ProceedsFromIssuanceOfBondsNotesandDebentures	XudOfBondsNotesandDebentures	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	ProceedsFromIssuanceOfOrdinaryShares	XudOfOrdinaryShares	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	ProceedsFromIssuanceOfPreferenceShares	XudOfPreferenceShares	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	ProceedsFromIssuanceOfSubordinatedLiabilities	XudOfSubordinatedLiabilities	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	ProceedsFromIssuanceOfOtherEquityInstruments	XudOfOtherEquityInstruments	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	ProceedsFromIssuanceOfShares	XudOfShares	Proceeds from issuing shares	The cash inflow from	example: IAS 7 17 a

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				issuing shares.	
ifrs-full	ProceedsFromNon-currentBorrowings	Non-currentBorrowingsdebit	Proceeds from non-current borrowings	The cash inflow from non-current borrowings obtained. [Refer: Borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFromOtherLong-termAssets	OtherLong-termAssetsdebit	Proceeds classified 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	ProceedsFromSaleOfTreasuryShares	SaleOfTreasurySharesdebit	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	SaleOfBiologicalAssetsdebit	Proceeds from sales of biological assets	The cash inflow from sales of biological assets. [Refer: Biological assets]	common practice: IAS 7 16
ifrs-full	ProceedsFromSaleOfIntangibleAssets	SaleOfIntangibleAssetsdebit	Proceeds classified from sales of intangible assets, classified	The cash inflow from sales of intangible assets, classified	example: IAS 7 16 b

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			as investing activities	as investing activities. [Refer: Intangible assets other than goodwill]	
ifrs-full	ProceedsFromSalesOfInterestsInAssociates	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	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	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	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

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				Investments other than investments accounted for using equity method]	
ifrs-full	ProceedsFromSalesOfPropertyPlantAndEquipment	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]	IAS 7 16 b
ifrs-full	ProceedsFromSalesOfMaturityOfFinancialInstruments	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]]	IAS practice: IAS 7 16
ifrs-full	ProceedsFromTransferActivity	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

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				from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets]	
ifrs-full	ProductionSupplies	Constant, 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	ProductsAndServices	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	ProductsAndServices	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

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				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

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				controlling interests]	
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntity	credit	Profit (loss) attributable to ordinary equity holders of parent entity	Profit (loss) attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss)]	disclosure: IAS 33 70 a
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntity		Profit (loss) attributable to ordinary equity holders of parent entity [abstract]		Abstract
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntity	credit	Profit (loss) attributable to ordinary equity holders of parent entity including dilutive effects	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 Dilutive Effects
ifrs-full	ProfitLossAttributableToOwnersOfParent	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	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:

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					IFRS 8 28 b, example: IFRS 8 23
ifrs-full	ProfitLossFromContinuingOperations	credit	Profits (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	ProfitLossFromContinuingOperations	credit	Profits (loss) from continuing operations attributable to non-controlling interests	Profit (loss) from continuing operations attributable to non-controlling interests. [Refer: Profit (loss) from continuing operations; Non-controlling interests]	disclosure: IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFromContinuingOperations	credit	Profits (loss) from continuing operations attributable to ordinary equity holders of parent entity	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	ProfitLossFromContinuingOperations	credit	Profits (loss) from continuing operations attributable to ordinary equity holders of	Profit (loss) from continuing operations attributable to ordinary equity holders of the	disclosure: IAS 33 70 a

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			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	credit	Profits (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	ProfitLossFromDiscontinuedOperations	credit	Profits (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]	disclosure: IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFromDiscontinuedOperations	credit	Profits (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	ProfitLossFromDiscontinuedOperations	credit	Profits (loss) from discontinued operations attributable to ordinary equity holders of parent entity including	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

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			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	Operating Activities 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	ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss	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 and net movement in related deferred tax	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

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				balances related to profit or loss; Profit (loss)]	
ifrs-full	ProfitLossIncluding	NetMovement	ProfitLoss	RegulatoryDeferralAccountBalances	RelatedToProfitOrLossA
		credit	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	(loss), attributable to non-controlling interests, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Non-controlling interests]	IFRS 14 IE1, example: IFRS 14 23
ifrs-full	ProfitLossIncluding	NetMovement	ProfitLoss	RegulatoryDeferralAccountBalances	RelatedToProfitOrLossA
		credit	including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax,	(loss), attributable to owners of parent, that includes the net movement in regulatory deferral account balances related to profit or loss	IFRS 14 IE1, example: IFRS 14 23

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			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	Acquisition, 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	Combined Entity 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

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				[member]; Profit (loss)]	
ifrs-full	ProfitLossRecognisedOnExchange	ProfitLossRecognisedOnExchange	ProfitLossRecognisedOnExchange	Profit (loss) recognised on exchanging construction services for financial asset	Profit (loss) recognised on exchanging construction services for a financial asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]
ifrs-full	ProfitLossRecognisedOnExchange	ProfitLossRecognisedOnExchange	ProfitLossRecognisedOnExchange	Profit (loss) recognised on exchanging construction services for intangible asset	Profit (loss) recognised on exchanging construction services for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]
ifrs-full	ProfitsLossesOnDisposalOfInvestments	ProfitsLossesOnDisposalOfInvestments	ProfitsLossesOnDisposalOfInvestments	Profit (loss) on disposal of investments and changes in value of investments	Profit (loss) on disposal of investments and changes in the value of investments. [Refer: Profit (loss)]
ifrs-full	ProgrammingAssets	ProgrammingAssets	ProgrammingAssets	Programming assets	The amount of assets relating to programming.

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				[Refer: Assets]	
ifrs-full	PropertyAmountContributedToRealEstateOfPlanAssets	Constraintdebit	RealEstateOfPlanAssets amount contributed to fair value of plan assets	The amount of 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	PropertyDevelopmentExpense	IntermediateProjectManagementExpense 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	PropertyDevelopmentIncome	IntermediateProjectManagementIncome 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	IntendedForSaleInOrdinaryCourseOfBusiness 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	ManagementExpense debit	Property management expense	The amount of expense relating to property management. Property is land or a building –	common practice: IAS 1 112 c

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				or part of a building – or both.	
ifrs-full	PropertyPlantAndEquipment	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	PropertyPlantAndEquipment		Property, plant and equipment [abstract]		
ifrs-full	PropertyPlantAndEquipment		Operating lease status	Status 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	PropertyPlantAndEquipment		Operating lease status [member]	Status Member stands for all property, plant and equipment when disaggregated by the operating lease status by a lessor. It also	disclosure: IFRS 16 95

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				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	AtCost	PropertyPlantAndEquipment, revalued assets, at cost	AtCost	Revalued Assets: IAS 16 77 e
ifrs-full	PropertyPlantAndEquipment	AtCost	PropertyPlantAndEquipment, assets retired from active use and not classified as held for sale	AtCost	Retired Assets: Example 16 79 c
ifrs-full	PropertyPlantAndEquipment	AtCost	PropertyPlantAndEquipment,	AtCost	Revalued Assets disclosure: IAS 16 77

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			revalued assets	stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipment	debit	Property, plant and equipment, expenditures recognised in course of its construction	This 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	debit	Property, plant and equipment fair value used as deemed cost	Deemed 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	debit	Gross carrying amount of fully depreciated	The fully depreciated carrying amount of fully depreciated property, plant and	disclosure: IAS 16 79 b

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			assets still in use	equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]	
ifrs-full	Property, plant and equipment	Property, plant and equipment	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	Property, plant and equipment	Property, plant and equipment	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

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				plant and equipment]	
ifrs-full	PropertyPlantAndEquipment	PlantAndEquipment	PropertyPlantAndEquipment	PropertyPlantAndEquipment	disclosure: IAS 16 74 a
ifrs-full	PropertyPlantAndEquipment	PlantAndEquipment	PropertyPlantAndEquipment	PropertyPlantAndEquipment	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	PropertyPlantAndEquipment	PlantAndEquipment	PropertyPlantAndEquipment	PropertyPlantAndEquipment	disclosure: IAS 16 74 a
ifrs-full	PropertyPlantAndEquipment	PlantAndEquipment	PropertyPlantAndEquipment	PropertyPlantAndEquipment	
ifrs-full	PropertyPlantAndEquipment	PlantAndEquipment	PropertyPlantAndEquipment	PropertyPlantAndEquipment	disclosure: IAS 16 77 f

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				plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]	
ifrs-full	PropertyPlantAndEquipment	SubjectToOperatingLeases	plant and equipment subject to operating leases [member]	disclosure: IFRS 16 95	
ifrs-full	PropertyPlantAndEquipment	TemporarilyIdle	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	PropertyServiceCharges	Expense	Property service charge expense	The amount of expense arising from charges related to servicing of property.	common practice: IAS 1 112 c
ifrs-full	PropertyServiceCharges	Income	Property service	The amount of income arising from	common practice: IAS 1 112 c

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			charge income	charges related to servicing of property.	
ifrs-full	PropertyServiceChargeIncome	ChangeIncome 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	PropertyServiceChargeIncome	ChangeIncome	Property service charge income (expense) [abstract]		
ifrs-full	PropertyTaxExpense	Contribution, 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	ProportionOfOwnershipInterest	XXX 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	ProportionOfOwnershipInterest	XXX duration	Proportion of ownership interest	The proportion of ownership	disclosure: IFRS 12 21 a iv

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			in joint operation	interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]	
ifrs-full	ProportionOfOwnership	Interest 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	ProportionOfOwnership	Interest 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	ProportionOfOwnership	Interest duration	Proportion of ownership interests held by non-controlling interests	Proportion of ownership interests in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	disclosure: IFRS 12 12 c
ifrs-full	ProportionOfVotingPower	Interest 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

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				Associates [member]]	
ifrs-full	ProportionOfVotingPowerHeld	XXK duration	In subsidiary 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	ProportionOfVotingRightsHeld	XXK duration	By non-controlling interests	Interests 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	ProportionOfVotingRightsHeld	XXK duration	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	ProportionOfVotingRightsHeld	XXK duration	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		By member for credit commitments [member]	This member stands for a provision for credit commitments	common practice: IAS 37 84

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				entered into by the entity. [Refer: Other provisions [member]]	
ifrs-full	ProvisionForDe	Constant, including credit	Restoration of decommissioning and rehabilitation costs	Rehabilitation costs, provision for costs related to decommissioning and rehabilitation. [Refer: Other provisions]	Example: IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	ProvisionForDe	Decommissioning	Restoration of decommissioning, restoration and rehabilitation costs [abstract]	Rehabilitation Costs	Abstract
ifrs-full	ProvisionForDe	Members	Restoration of decommissioning, restoration and rehabilitation costs [member]	Rehabilitation costs, stands for a provision relating to decommissioning and rehabilitation costs. [Refer: Other provisions [member]]	Example: IAS 37 D Examples: Disclosures, example: IAS 37 87
ifrs-full	ProvisionForDe	Taxes Other Than Income	Provision Member 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

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				taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions [member]]	
ifrs-full	ProvisionOfGuaranteesOnCollateral	X	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	ProvisionOfGuaranteesOnCollateral	X	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	ProvisionsArisingFromContingentLiabilities	X instant, credit	Provisions arising from	The amount of provisions	example: IFRS 4

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			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	ProvisionsForDoubtfulDebt	credit	for doubtful debts related to outstanding balances of related party transaction	The Balance of provisions for doubtful debts related to the amount of outstanding balances in related party transactions. [Refer: Provisions]	Related Party Transaction IAS 24 18 c
ifrs-full	ProvisionsForEmployeeBenefits	credit	for employee benefits	The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]	disclosure: IAS 1 78 d
ifrs-full	ProvisionsForFutureNon-participatingBenefits	credit	for future non-participating benefits	The amount of provisions for future	example: IFRS 4 IG22 e –

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			participating benefits	non-participating benefits. [Refer: Provisions]	Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ProvisionUsed	OtherProvisions 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	PurchasedCallOptions	Member	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	PurchaseOfAvailable-for-saleFinancialAssets	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	credit	Purchase of biological assets	The cash outflow for the purchase of biological assets. [Refer:	common practice: IAS 7 16

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				Biological assets]	
ifrs-full	PurchaseOfExplorationAndEvaluationAssets	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	PurchaseOfFinancialInvestments	credit	Classified of financial instruments, classified as investing activities	Investing Activities outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfIntangibleAssets	credit	Intangible assets, classified as investing activities	Investing Activities 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	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	PurchaseOfInterestsInInvestmentsAccountedForAsEquityMethod	credit	Purchase of interests in investments accounted for	The cash outflow for the purchase of interests in investments	common practice: IAS 7 16

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			using equity method	accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	PurchaseOfInvestmentProperty	InvestmentProperty 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	InvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod 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	MiningAssets 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	OilAndGasAssets credit	Purchase of oil and gas assets	The cash outflow for the purchase of oil and gas assets. [Refer:	common practice: IAS 7 16

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				Oil and gas assets]	
ifrs-full	PurchaseOfOtherLong-termAssets	credit	classified as 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	PurchaseOfPropertyPlantAndEquipment	credit	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]	Examples IAS 7 16 a
ifrs-full	PurchaseOfPropertyPlantAndEquipment	credit	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	practice: IAS 7 16

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				property; Other non-current assets; Property, plant and equipment]	
ifrs-full	PurchaseOfTreasuryShares	BuyShares 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	PurchasesFairValueMeasurement	BuyMeasurement 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	PurchasesFairValueMeasurement	BuyMeasurement credit	PurchasesOwnEquityInstruments 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	PurchasesFairValueMeasurement	BuyMeasurement credit	PurchasesLiabilities fair value measurement, liabilities	The increase in the fair value measurement of liabilities resulting from purchases	disclosure: IFRS 13 93 e iii

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				of those liabilities. [Refer: At fair value [member]]	
ifrs-full	PurchasesOfGoodsRelatedParty	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	PurchasesOfPropertyAndOtherAssetsRelatedParty	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	QualitativeAssessmentOfEstimatedEffectOfPracticalExpedientsUsedWhenApplyingIFRS15Retrospectively		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.	Used When Applying IFRS 15 C6 b
ifrs-full	QualitativeDescriptionOfEffectOnFinancialStatementsOfChangeInActivitiesThatPermittedInsurerToReassessWhetherItsActivitiesArePredominantlyInsuranceRelated		Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly insurance related	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 insurance related	IFRS 4 39C c iii – Expiry date 2021-01-01

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			connected with insurance	connected with insurance.	
ifrs-full	Qualitative Description Of Effect	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 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.	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.	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. IFRS 4 39D c – Expiry date 2021-01-01
ifrs-full	Qualitative Information About	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]	Qualitative information about the entity's continuing involvement in derecognised financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets]	Qualitative information about the entity's continuing involvement in derecognised financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets] IFRS 7 42E f
ifrs-full	Qualitative Information About	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	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	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 IAS 1 135 a

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				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	QualitativeInformationAboutSensitivityAndInformationAboutTermsAndConditionsOfInsuranceContracts	QualitativeInformationAboutSensitivityAndInformationAboutTermsAndConditionsOfInsuranceContracts	QualitativeInformationAboutSensitivityAndInformationAboutTermsAndConditionsOfInsuranceContracts	QualitativeInformationAboutSensitivityAndInformationAboutTermsAndConditionsOfInsuranceContracts	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:

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				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	RangeOfEstimatesWithinWhich		RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForBiologicalAssets, at cost	RangeOfEstimatesWithinWhichFairValueIsHighlyLikelyToLieForBiologicalAssets 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]	Biological Assets At Cost IAS 41 54 c
ifrs-full	RangeOfEstimatesWithinWhich		RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentProperty, at cost or in accordance with IFRS 16 within fair value model	RangeOfEstimatesWithinWhichFairValueIsHighlyLikelyToLieForInvestmentProperty when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because	Investment Property At Cost Or In Accordance With IFRS 16 IAS 40 78 c

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				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	RangeOfEstimatesWithinWhich		RangeOfEstimatesWithinWhich estimates within which fair value is likely to lie for investment property, cost model	likely to lie for investment property measured using the cost model. [Refer: Investment property]	Investment Property Cost Model 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	RangesOfExercisePricesForOutstandingShareOptions		RangesOfExercisePricesForOutstandingShareOptions [axis]	Of the axis of a table defines the relationship between the domain members or	disclosure: IFRS 2 45 d

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				categories in the table and the line items or concepts that complete the table.	
ifrs-full	RangesOfExercisePricesForOutstandingShareOptionsMember		RangesOfExercisePricesForOutstandingShareOptionsMember exercise prices for outstanding share options [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

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				[Refer: Credit exposure]	
ifrs-full	RateOfReturnUseOfX	Instant	TimeValueOfMoney	RegulatoryDeferralAccountBalances	used to reflect time value of money, regulatory deferral account balances
ifrs-full	RateregulatedActivities	Member	Rate-regulated activities	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

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ifrs-full	RawMaterialsAndConsumables	Additionaldebit	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	Contractdebit	Receipts from contracts held for dealing or trading purposes	The purpose inflow from contracts held for dealing or trading purposes.	example: IAS 7 14 g
ifrs-full	ReceiptsFromPremiumsAndClaimsAndOtherPolicyBenefits	Premiumdebit	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	ReceiptsFromRentsAndSubsequentSalesOfAssetsHeldForRentalToOthersAndSubsequentlyHeldForSale	Rentdebit	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	Royaltydebit	Receipts from royalties, fees, commissions and other revenue	Other cash inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]	example: IAS 7 14 b
ifrs-full	ReceiptsFromSalesOfGoodsAndRenderingOfServices	Salesdebit	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

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ifrs-full	ReceivablesAndPayablesRelatedToInsuranceContracts	ReceivablesAndPayablesRelatedToInsuranceContracts	ReceivablesAndPayablesRelatedToInsuranceContracts	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	ReceivablesDueFromAssociates	ReceivablesDueFromAssociates	The amount of receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesDueFromJointVentures	ReceivablesDueFromJointVentures	ReceivablesDueFromJointVentures	The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesFromContractsWithCustomers	ReceivablesFromContractsWithCustomers	ReceivablesFromContractsWithCustomers	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

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				payment of that consideration is due.	
ifrs-full	ReceivablesFromContractsWithCustomersAbstract		ReceivablesAbstract from contracts with customers [abstract]		
ifrs-full	ReceivablesFromRentalOfPropertiesDebit	X	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	ReceivablesFromSaleOfPropertiesDebit	X	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	ReceivablesFromTaxesOtherThanIncomeTaxDebit	X	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

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				or joint arrangement on distributions to the reporting entity.	
ifrs-full	RecipesFormulaeModelsDesignsRecipes, formulae, models, designs and prototypes	Models, debit	Recipes, formulae, models, designs and prototypes	Recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 f
ifrs-full	RecipesFormulaeModelsDesignsRecipes, formulae, models, designs and prototypes	Models	Recipes, formulae, models, designs and prototypes [member]	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	ReclassificationAdjustmentsOn	Adjustments, debit	Application of overlay approach, before tax	Overlay Approach amount of reclassification adjustments related to the application of the overlay approach, before tax. Reclassification adjustments are amounts reclassified to profit	Before Tax IFRS 4 35D b – Effective on first application of IFRS 9

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				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	Adjustments On debit	Application Of adjustments on application of overlay approach, net of tax	Overlay Approach 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	Reclassification	Adjustments On debit	Availability of adjustments on available-for-sale financial assets, before tax	Financial Assets 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

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				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	Reclassification	Adjustments On debit	Reclassification adjustments on available-for-sale financial assets, net of tax	Financial Assets 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]	Net Of Tax IAS 1 92 – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments	Financial Assets amount of	disclosure: IAS 1 92,

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			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	Reclassification Adjustments	On Cash Flow Hedges	For Which Hedged Future Cash Flows Are No Longer Expected to Occur, net of tax	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]	IFRS 7 24C b iv, disclosure: IFRS 7 24E a
ifrs-full	Reclassification Adjustments	On Cash Flow Hedges	For Which Hedged Future Cash Flows Are No Longer Expected to Occur, net of tax	amount of reclassification adjustments on cash flow hedges for which the	IFRS 7 24C b iv, disclosure: IFRS 7 24E a

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			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	Reclassification	Adjustments On debit	Cash Flow Hedges adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	For Which Reserve amount of reclassification adjustments on cash flow hedges for which the reserve of cash flow hedges will not be recovered in one or more future periods, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	disclosure: IFRS 7 24E a
ifrs-full	Reclassification	Adjustments On debit	Cash Flow Hedges adjustments on cash flow hedges, net of tax	Net Of Tax amount of reclassification adjustments related to cash flow hedges, 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	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

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				periods. [Refer: Cash flow hedges [member]; Other comprehensive income]	
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on change in value of foreign currency basis spreads, before tax	Other Foreign Currency Basis Spreads 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	Reclassification	Adjustments On debit	Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	Other Foreign Currency Basis Spreads 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

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				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on change in value of forward elements of forward contracts, before tax	Other Forward Elements 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]	IAS 1 92 Forward Contracts Before Tax
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	Other Forward Elements amount of reclassification adjustments related to change in value of forward elements	IAS 1 92 Forward Contracts Net Of Tax

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				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	Reclassification	Adjustments On debit	Reclassification adjustments on change in value of time value of options, before tax	Time Value Of Options 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]	Loss Before Tax IAS 1 92
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on change	Time Value Of Options amount of reclassification	Loss Net Of Tax IAS 1 92

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			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	Reclassification Adjustments	On debit	Reclassified Differences 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

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				or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on exchange differences on translation, net of tax	The 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]	IAS 1 92, disclosure: IAS 21 48
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	Expenses From reclassification adjustments related to finance income (expenses) from reinsurance contracts held, before tax. Reclassification adjustments	IAS 1 92 – Effective 2021-01-01, disclosure: IFRS 17 91 a – Effective 2021-01-01, disclosure: IFRS 17 B135 a – Effective 2021-01-01, disclosure: IFRS 17 82

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				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	Reclassification	Adjustments On debit	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	Expenses From Reinsurance Contracts Held Excluded 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

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				income (expenses); Reinsurance contracts held [member]]	
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	Measured 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]	Value Through Other Comprehensive IAS 1 92, disclosure: IFRS 7 20 a viii
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on financial assets measured at fair value through other comprehensive	Measured amount of reclassification adjustments related to financial assets measured	Value Through Other Comprehensive IAS 1 92

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			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	Reclassification Adjustments On debit	On Reclassification	Assets adjustments on financial assets that have been de-designated from overlay approach, before tax	The Have Been Disdesignated From Overlay Approach 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

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				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	Adjustments On 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]	Discontinued From Overlay Approach IFRS 4 39L f iii – Effective on first application of IFRS 9
ifrs-full	Reclassification	Adjustments On debit	Reclassification adjustments on hedges of net investments	The amount of reclassification adjustments related to	disclosure: IAS 1 92, IAS 39 102,

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			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	Reclassification	Adjustments On debit	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	Adjustments In Foreign Operations 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]	Operations Net Of Tax 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

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ifrs-full	Reclassification	Adjustments On 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]]	Income Expenses from Insurance Contracts Issued E
ifrs-full	Reclassification	Adjustments On 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.	Income Expenses from Insurance Contracts Issued E

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				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	Reclassification Adjustments On debit	Adjustments On debit	Net Movement in regulatory deferral account balances, before tax	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	IFRS 14 22 b

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				deferral account balances [member]; Other comprehensive income]	
ifrs-full	Reclassification	Adjustments On debit	Reclassification of adjustments on net movement in regulatory deferral account balances, net of tax	Regulatory Deferral Account Balances NetOfTax 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]	IFRS 14 22 b
ifrs-full	Reclassification	Into Available-for-sale	Reclassification into available-for-sale financial assets	That amount of financial assets reclassified into the available-for-sale category. [Refer: Financial assets	disclosure: IFRS 7 12 – Expiry date 2021-01-01

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				available-for-sale]	
ifrs-full	Reclassification	Into Financial Assets	Reclassification	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	Reclassification	Into Held-to-maturity	Reclassification	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	Reclassification	Into Loans and Receivables	Reclassification	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	Reclassification	Of Financial Assets	Out of Financial Assets	The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value measurement category.	disclosure: IFRS 7 12B c

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				value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]	
ifrs-full	Reclassification of Financial Assets	Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	Reclassification of financial assets out of the amortised cost measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]	Reclassification of financial assets out of the amortised cost measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]
ifrs-full	Reclassification of Financial Assets	Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	Reclassification of financial assets out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]	Reclassification of financial assets out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]
ifrs-full	Reclassification of Financial Assets	Reclassification of financial assets out of measured at fair value through other	Reclassification of financial assets out of measured at fair value through other	Reclassification of financial assets out of the fair value	Reclassification of financial assets out of the fair value

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			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	Reclassification of Financial Assets	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the fair value through profit or loss measurement category. [Refer: Financial assets]	Through Other Comprehensive Income IFRS 7 12B c
ifrs-full	Reclassification of Financial Assets	Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	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]	Through Profit Or Loss Into Measured IFRS 7 12B c

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ifrs-full	Reclassification	Out of available credit	Reclassification out of available-for-sale financial assets	Assets 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	Reclassification	Out of available credit	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	Reclassification	Out of held-to-maturity 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	Reclassification	Out of loans and receivables 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

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				Financial assets]	
ifrs-full	ReclassifiedItems	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	ReclassifiedItems	Member	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	RecognisedAssets	Defined Benefit debit	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

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				benefit plans [member]]	
ifrs-full	Recognised Assets Representing	Recognising Involvement of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	Recognising Involvement of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets	Recognising Involvement of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	Financial Assets IFRS 7 42E a
ifrs-full	Recognised Liabilities Defined Benefit Plan	Benefit liability	Benefit liability	The amount of deficit in a defined benefit plan. [Refer: Defined benefit plans [member]]	common practice: IAS 1 55
ifrs-full	Recognised Liabilities Representing	Recognising Involvement of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	Recognising Involvement of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets	Recognising Involvement of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	Financial Assets IFRS 7 42E a
ifrs-full	Reconciliation Of Accounting Profit	Reconciliation Of Accounting Profit	Reconciliation Of Accounting Profit	Reconciliation Of Accounting Profit	Abstract
ifrs-full	Reconciliation Of Aggregate Difference	Reconciliation Of Aggregate Difference	Reconciliation Of Aggregate Difference	Reconciliation Of Aggregate Difference	Amount Determined

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			at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
ifrs-full	ReconciliationOfAverageEffectiveTaxRateAnd	ReconciliationOfAverageEffectiveTaxRateAnd	ReconciliationOfAverageEffectiveTaxRateAnd	ApplicableTaxRateAbstract	
			of average effective tax rate and applicable tax rate [abstract]		
ifrs-full	ReconciliationOfChangesInAllowanceAccountForCreditLossesOfFinancialAssets	ReconciliationOfChangesInAllowanceAccountForCreditLossesOfFinancialAssets	ReconciliationOfChangesInAllowanceAccountForCreditLossesOfFinancialAssets	Abstract	
			of changes in allowance account for credit losses of financial assets [abstract]		
ifrs-full	ReconciliationOfChangesInBiologicalAssets	ReconciliationOfChangesInBiologicalAssets	ReconciliationOfChangesInBiologicalAssets	Abstract	
			of changes in biological assets [abstract]		
ifrs-full	ReconciliationOfChangesInContingentLiabilitiesRecognisedInBusinessCombination	ReconciliationOfChangesInContingentLiabilitiesRecognisedInBusinessCombination	ReconciliationOfChangesInContingentLiabilitiesRecognisedInBusinessCombination	Abstract	
			of changes in contingent liabilities recognised in business combination [abstract]		
ifrs-full	ReconciliationOfChangesInDeferredAcquisitionCostsArisingFromInsuranceContracts	ReconciliationOfChangesInDeferredAcquisitionCostsArisingFromInsuranceContracts	ReconciliationOfChangesInDeferredAcquisitionCostsArisingFromInsuranceContracts	Abstract	
			of changes in deferred acquisition costs arising from insurance contracts [abstract]		
ifrs-full	ReconciliationOfChangesInDeferredTaxLiabilityAsset	ReconciliationOfChangesInDeferredTaxLiabilityAsset	ReconciliationOfChangesInDeferredTaxLiabilityAsset	Abstract	
			of changes in deferred tax liability		

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			(asset) [abstract]		
ifrs-full	ReconciliationOfChangesInFairValueMeasurementAssets		Reconciliation of changes in fair value measurement, assets [abstract]	Assets	Abstract
ifrs-full	ReconciliationOfChangesInFairValueMeasurementEntitysOwnEquityInstruments		Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]	Entitys Own Equity Instruments	Abstract
ifrs-full	ReconciliationOfChangesInFairValueMeasurementLiabilities		Reconciliation of changes in fair value measurement, liabilities [abstract]	Liabilities	Abstract
ifrs-full	ReconciliationOfChangesInGoodwill		Reconciliation of changes in goodwill [abstract]	Goodwill	
ifrs-full	ReconciliationOfChangesInIntangibleAssetsAndGoodwill		Reconciliation of changes in intangible assets and goodwill [abstract]	Intangible Assets And Goodwill	Abstract
ifrs-full	ReconciliationOfChangesInIntangibleAssetsOtherThanGoodwill		Reconciliation of changes in intangible assets other than goodwill [abstract]	Intangible Assets Other Than Goodwill	Abstract
ifrs-full	ReconciliationOfChangesInInvestmentProperty		Reconciliation of changes in investment property [abstract]	Investment Property	Abstract
ifrs-full	ReconciliationOfChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued		Reconciliation of changes in liabilities under insurance	Liabilities Under Insurance Contracts And Reinsurance Contracts Issued	Abstract

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			contracts and reinsurance contracts issued [abstract]		
ifrs-full	ReconciliationOfChangesInNetAssetsAvailableForBenefits	ReconciliationOfChangesInNetAssetsAvailableForBenefits	of changes in net assets available for benefits [abstract]	Abstract	
ifrs-full	ReconciliationOfChangesInOtherProvisions	ReconciliationOfChangesInOtherProvisions	of changes in other provisions [abstract]	Abstract	
ifrs-full	ReconciliationOfChangesInPropertyPlantAndEquipment	ReconciliationOfChangesInPropertyPlantAndEquipment	of changes in property, plant and equipment [abstract]	Abstract	
ifrs-full	ReconciliationOfChangesInReinsuranceAssets	ReconciliationOfChangesInReinsuranceAssets	of changes in reinsurance assets [abstract]	Abstract	
ifrs-full	ReconciliationOfFairValueOfCreditDerivative	ReconciliationOfFairValueOfCreditDerivative	of fair value of credit derivative [abstract]	Abstract	
ifrs-full	ReconciliationOfNominalAmountOfCreditDerivative	ReconciliationOfNominalAmountOfCreditDerivative	of nominal amount of credit derivative [abstract]	Abstract	
ifrs-full	ReconciliationOfNumberOfSharesOutstanding	ReconciliationOfNumberOfSharesOutstanding	of number of shares outstanding [abstract]	Abstract	
ifrs-full	ReconciliationOfRegulatoryDeferralAccountCredit	ReconciliationOfRegulatoryDeferralAccountCredit	of regulatory deferral account credit	Abstract	

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			balances [abstract]		
ifrs-full	Reconciliation	Of Regulatory	Debit Balances Abstract		
			of regulatory deferral account debit balances [abstract]		
ifrs-full	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	Reconciliation	Of Undiscounted	Less Payments To Net Investment In Finance Lease Abstract		
			of undiscounted lease payments to net investment in finance lease [abstract]		
ifrs-full	Recoverable Amount	Minus Fair Value Less Costs of Disposal and Its Value in Use	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

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				generating units [member]]	
ifrs-full	RecurringFairValueMeasurement	Member	Member 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	RedesignatedAmount	Member	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	RedesignatedFinancialAssetsAtFairValue	Member debit	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	RedesignatedFinancialAssetsAtFairValueThroughProfitOrLoss	Member debit	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

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				[member]; IFRSs [member]; Financial assets]	
ifrs-full	Redesignated Financial liability	Financial liability credit	Redesignated financial liability as at fair value through profit or loss	High Profit/Loss 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	Redesignated Member	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	Redesignation Axis	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

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ifrs-full	ReductionOfIssuedCapital	Issued capital, 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	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	Member	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	RegulatoryDeferralsAccountBalanceAxis	Regulatory deferrals account balance	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	RegulatoryDeferralsAccountBalanceAxisClassifiedAsDisposalGroups	Regulatory deferrals account balance classified as disposal groups	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

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				[Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	
ifrs-full	RegulatoryDeferralAccountBalance	RegulatoryDeferralAccountBalance	RegulatoryDeferralAccountBalance [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

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				deferral account balances” axis if no other member is used.	
ifrs-full	Regulatory Deferral Account Balances	Regulatory Deferral Account Balances	Regulatory Deferral Account Balances Not Classified as Disposal Groups [member]	Regulatory Deferral Account Balances Not Classified as Disposal Groups [member]	Disclosure: IFRS 14 B22
ifrs-full	Regulatory Deferral Account Credit	Regulatory Deferral Account Credit	Regulatory Deferral Account Credit Balances	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	Regulatory Deferral Account Credit	Regulatory Deferral Account Credit	Regulatory Deferral Account Credit Balances [abstract]	Regulatory Deferral Account Credit Balances [abstract]	
ifrs-full	Regulatory Deferral Account Credit	Regulatory Deferral Account Credit	Regulatory Deferral Account Credit Balances and Related Deferred Tax Liability	Regulatory Deferral Account Credit Balances and Related Deferred Tax Liability	Disclosure: IFRS 14 24, disclosure: IFRS 14 B11 a

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				[Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances]	
ifrs-full	RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiabilityAbstract		RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiability [abstract]		
ifrs-full	RegulatoryDeferralAccountCreditBalancesDirectlyRelatedToDisposalGroup	RegulatoryDeferralAccountCredit	RegulatoryDeferralAccountCreditBalancesDirectlyRelatedToDisposalGroup	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	RegulatoryDeferralAccountDebit	RegulatoryDeferralAccountDebitBalances	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

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ifrs-full	RegulatoryDeferralAccountDebit		RegulatoryAbstract deferral account debit balances [abstract]		
ifrs-full	RegulatoryDeferralAccountDebit	YrInAmountDebit	RegulatoryAndRelatedDeferredTaxAsset deferral account debit balances and related deferred tax asset	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]	TaxAsset: IFRS 14 24, disclosure: IFRS 14 B11 a
ifrs-full	RegulatoryDeferralAccountDebit		RegulatoryAndRelatedDeferredTaxAsset deferral account debit balances and related deferred tax asset [abstract]		TaxAssetAbstract
ifrs-full	RegulatoryDeferralAccountDebit	YrInAmountDebit	RegulatoryDirectlyRelatedToDisposalGroup deferral account debit balances directly related to disposal group	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]]	DisposalGroup IFRS 14 25

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ifrs-full	RegulatoryEnvironmentsAxis	RegulatoryEnvironmentsAxis	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	RegulatoryEnvironmentsMember	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	ReimbursementRightsAtFairValue	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	ReinsuranceAssets	Reinsurance assets	The amount of a cedant’s net contractual	disclosure: IFRS 4 37 e – Expiry date 2021-01-01

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				rights under a reinsurance contract.	
ifrs-full	ReinsuranceContractsHeldMember	ReinsuranceContractsHeldMember	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	ReinsuranceContractsHeldThatAreAssets	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	ReinsuranceContractsHeldThatAreLiabilities	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	ReinsurersShareOfAmountArisingFromReinsuranceContractsMember	ReinsurersShareOfAmountArisingFromReinsuranceContractsMember	Reinsurers share of	The member stands for the	disclosure: common practice:

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			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

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				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
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				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
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				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	IAS 38	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]	2019: IAS 38 122 b
ifrs-full	RemainingContractualCashOutflowsFromLiabilities	IFRS 17	Contractual cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	The remaining contractual cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	IFRS 17 132 b i – Effective 2021-01-01
ifrs-full	RemainingRecoveryPeriodOfRegulatoryDeferralAccountDebitBalances	IFRS 14	Remaining recovery period of regulatory deferral account debit balances	The remaining recovery period of regulatory deferral account debit balances. [Refer:	2019 IFRS 14 33 c

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				Regulatory deferral account debit balances]	
ifrs-full	Remaining Revenue	Debit	Period Of Reversal	Regulatory Deferral reversal period of regulatory deferral account credit balances	The amount of remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]
ifrs-full	Remaining Unamortised Gains	credit	Arising on buying reinsurance	Reinsurance arising from the purchase of reinsurance.	Disclosure: IFRS 4 37 b ii – Expiry date 2021-01-01
ifrs-full	Rental Expense	X duration, debit	Rental expense	The amount of expense recognised on rental activities.	common practice: IAS 1 85
ifrs-full	Rental Income	X duration, credit	Rental income	The amount of income recognised from rental activities.	common practice: IAS 1 112 c
ifrs-full	Rental Income From Investment Property	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	Rental Income From Investment Property	X duration, credit	Rental income from investment	Net Of Direct Operating Expenses of rental income	common practice: IAS 1 112 c

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			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	RentalIncomeFromInvestmentProperty	Reported	NetOfDirectOperatingExpense	Abstract	
			income from investment property, net of direct operating expense [abstract]		
ifrs-full	RentDeferredIncome	Constant, credit	Rent deferred income	The amount of deferred income arising on rental activity. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredIncome	Constant, 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	RentDeferredIncome	Constant, 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

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				deferred income]	
ifrs-full	RentMeasurementInputMember	Member	Rent, measurement input [member]	This member stands for the rent used as a measurement input.	common practice: IFRS 13 93 d
ifrs-full	RepairsAndMaintenanceExpense	Maintenance expense 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	Bonds, notes and debentures 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	Borrowings, classified as financing activities 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	Current borrowings credit	Repayments of current borrowings	The cash outflow for repayments of current borrowings. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	RepaymentsOfNon-currentBorrowings	Non-current borrowings credit	Repayments of non-current borrowings	The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]	common practice: IAS 7 17

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ifrs-full	Repayments of Subordinated credit	Subordinated Liabilities	Repayments of subordinated liabilities	The cash outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 7 17
ifrs-full	Reportable Segments	Reportable 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

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				<p>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]]</p>	
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ifrs-full	ReportedIfInComplianceWithIFRS	Member	Reported compliance with requirement of IFRS [member]	IFRS Member stands for the information that would have been reported in the financial statements by the entity if it was in compliance with the requirement of an IFRS, in the case that the entity departed from that requirement.	common practice: IAS 1 20 d
ifrs-full	ReportingYear	Member	Reporting year [member]	This member stands for the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	RepurchaseAgreementInstrumentsAndCashCollateralOnSecuritiesLent	Member	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	Member	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	Member	Reserve for catastrophe	A component of equity representing resources to provide for	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure:

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				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	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	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	Reserve for equalisation [member]		This member stands for a component of equity representing	example: IAS 1 108 – Expiry date 2021-01-01, disclosure:

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				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	ReserveOfCashFlowsHedges	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	ReserveOfCashFlowsHedgesContinuingHedges	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

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				Reserve of cash flow hedges]	
ifrs-full	ReserveOfCashFlowHedgesHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied	ReserveOfCashFlowHedgesHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied	ReserveOfCashFlowHedgesHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied	Reserve of cash flow hedges in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of cash flow hedges]	IFRS 7 24B b iii
ifrs-full	ReserveOfCashFlowHedgesMember	ReserveOfCashFlowHedgesMember	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	ReserveOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	Reserve of equity representing the accumulated change in fair value of financial liabilities	practice: IAS 1 78 e

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				attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]	
ifrs-full	ReserveOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability		change in fair value of financial liability attributable to change in credit risk of liability [member]	This 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	ReserveOfChangeInValueOfForeignCurrencyBasisSpreads		of change in value of foreign currency basis spreads	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

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ifrs-full	ReserveOfChangeInValueOfForeignCurrencyBasisSpreads	Member	of change in value of foreign currency basis spreads [member]	stands for a component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.	Example: IAS 1 108, disclosure: IFRS 9 6.5.16
ifrs-full	ReserveOfChangeInValueOfForwardElements	YieldInValueOfForwardElements	of change in value of forward elements of forward contracts	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	ReserveOfChangeInValueOfForwardElements	Member	of change in value	stands for a component	IAS 1 108,

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			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	ReserveOfChangesInValueOfTimeValueOfOptions	Y-In-Waiting credit	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	ReserveOfChangesInValueOfTimeValueOfOptions		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

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				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	ReserveOfDiscr	MinistryParticip credit	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

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				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	ReserveOfDiscretionaryParticipation	ReserveOfDiscretionaryParticipation	ReserveOfDiscretionaryParticipation	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

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				<p>timing is contractually at the discretion of the issuer; and (c) that are contractually based on:</p> <ul style="list-style-type: none"> (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	ReserveOfEquityComponentOfCostsAndCredit		ReserveOfEquityComponentOfConvertibleInstruments	<p>Amounts representing components of convertible instruments classified as equity.</p>	<p>common practice: IAS 1 55</p>
ifrs-full	ReserveOfEquityComponentOfCostsAndCredit		ReserveOfEquityComponentOfConvertibleInstruments [member]	<p>stands for a component of equity representing components of convertible instruments classified as equity.</p>	<p>common practice: IAS 1 108</p>

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ifrs-full	ReserveOfExchangeDifferencesOnTranslation	Credit	Reserve of equity representing 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	ReserveOfExchangeDifferencesOnTranslation	Credit	Reserve of equity representing exchange differences on translation, continuing hedges	Continuing Hedges 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	ReserveOfExchangeDifferencesOnTranslation	Credit	Reserve of equity representing exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	Hedging Relationships 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

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				exchange differences on translation]	
ifrs-full	ReserveOfExchangeDifferences	ReserveOfExchangeDifferences	ReserveOfExchangeDifferencesOnTranslation [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	ReserveOfFinanceIncomeExcludedFromProfitOrLoss	ReserveOfFinanceIncomeExcludedFromProfitOrLoss	ReserveOfFinanceIncomeExcludedFromProfitOrLoss of finance income (expenses) from reinsurance contracts held excluded from profit or loss	Account 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]]	practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfFinanceIncomeExcludedFromProfitOrLoss	ReserveOfFinanceIncomeExcludedFromProfitOrLoss	ReserveOfFinanceIncomeExcludedFromProfitOrLoss of finance income (expenses) from reinsurance contracts held	This member stands for a component of equity representing the accumulated	practice: IAS 1 108 – Effective 2021-01-01

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			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	credit	Reserve of gains and losses from investments in equity instruments	Equity instruments 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	credit	Reserve of gains and losses from investments in equity instruments [member]	Equity instruments 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.	Multiple IAS 1 108

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ifrs-full	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit
ifrs-full	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit	ReserveOfGainsAndLossesOn credit

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ifrs-full	ReserveOfGainsAndLossesOnCredit	ReserveOfGainsAndLossesOnCredit	ReserveOfGainsAndLossesOnCredit	MeasuredAtFairValueThroughOtherComprehensiveIncome	IFRS 17 116 – Effective 2021-01-01	OtherComprehensiveIncome
ifrs-full	ReserveOfGainsAndLossesOnCredit	ReserveOfGainsAndLossesOnCredit	ReserveOfGainsAndLossesOnCredit	MeasuredAtFairValueThroughOtherComprehensiveIncome	IAS 1 78 e	EquityInstruments

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ifrs-full	ReserveOfGainsAndLossesOn	Hedging Instruments	This financial instrument stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments [member]	comprehensive income.	Investments in Equity Instruments Member	1 108
ifrs-full	ReserveOfGainsAndLossesOn credit	Remeasuring Available-for-sale	gains and losses on remeasuring available-for-sale financial assets	of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]	Financial Assets practice: IAS 1 78 e – Expiry date 2021-01-01	
ifrs-full	ReserveOfGainsAndLossesOn	Remeasuring Available-for-sale	gains and losses on remeasuring available-for-sale financial assets [member]	This financial instrument stands for a component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial	Financial Assets Member	IAS 1 108 – Expiry date 2021-01-01

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				assets available-for-sale]	
ifrs-full	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome
		credit	(expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	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]]	practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome	ReserveOfInsuranceFinanceIncome
			(expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [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	IAS 1 108 – Effective 2021-01-01

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				subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfInsuranceFinanceIncome	X-in-stand-credit	Res-Exp-Of-insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	And-Insurance-Contracts-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]]	Contracts-Issued-Excluded-From-Profit-Of-Equity-Practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsuranceFinanceIncome	X-in-stand-credit	Res-Exp-Of-insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	This-Insurance-Component-Of-equity representing the accumulated insurance finance income (expenses) from	Contracts-Issued-Excluded-From-Profit-Of-Equity-Practice: IAS 1 108 – Effective 2021-01-01

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			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	Key Approach 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		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	Reserve of Remeasurements credit	Reserve 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		Reserve of defined benefit plans	This member stands for a	example: IAS 1 108

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			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	ReserveOfShareBasedPayments	Reserve of share-based payments	A component of equity resulting from share-based payments.	common practice: IAS 1 78 e
ifrs-full	ReserveOfShareBasedPayments	ReserveOfShareBasedPayments	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	ReservesWithinEquityAxis	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	ResidualValueRiskMember	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

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				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	RestrictedCash	AndCash, Equivalents	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	RestrictionsOnAccessToAssets	inFunds	Description of restrictions on access to assets in funds	The description of restrictions on access to the assets in decommissioning,	disclosure: IFRIC 5 11

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				restoration and environmental rehabilitation funds.	
ifrs-full	RestrictionsOnRealisabilityOfInvestmentProperty	RestrictionsOnRealisabilityOfInvestmentProperty	Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	The remittance of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]	IAS 40 75 g And Proceeds Of Disposal
ifrs-full	RestructuringContingentLiability	RestructuringContingentLiability	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

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				Contingent liabilities [member]]	
ifrs-full	Restructuring Provision	Provision, 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	Restructuring Provision	Abstract	Restructuring provision [abstract]		
ifrs-full	Restructuring Provision	Member	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

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				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	Is 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	Is Member	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	RetentionPayable	Is 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

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ifrs-full	RetirementsIntangibleAssetsAndGoodwill,	RetirementsIntangibleAssetsAndGoodwill,	RetirementsIntangibleAssetsAndGoodwill,	The decrease in intangible assets and goodwill resulting from retirements. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	RetirementsIntangibleAssetsOtherThanGoodwill	RetirementsIntangibleAssetsOtherThanGoodwill	RetirementsIntangibleAssetsOtherThanGoodwill	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	RetirementsPropertyPlantAndEquipment	RetirementsPropertyPlantAndEquipment	The decrease in property, plant and equipment resulting from retirements. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	RetrospectiveApplicationAndRestatement	RetrospectiveApplicationAndRestatement	RetrospectiveApplicationAndRestatement	The main text 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	ReturnOnPlanAssetsNetDefinedBenefitLiability	ReturnOnPlanAssetsNetDefinedBenefitLiability	The increase (decrease) in the net defined benefit liability	disclosure: IAS 19 141 c i

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			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
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				(income), net defined benefit liability (asset)]	
ifrs-full	ReturnOnReimbursement	Reimbursement Rights 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	RevaluationIncrease	Revaluation Increase debit	Revaluation increase (decrease), intangible assets other than goodwill	Other Intangible Assets (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	RevaluationIncrease	Revaluation Increase debit	Revaluation increase (decrease), property, plant and equipment	Equipment (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

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				equipment; Revaluation surplus]	
ifrs-full	RevaluationOfIntangibleAssets		Revaluation of intangible assets [abstract]		
ifrs-full	RevaluationSurplus	Plus 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	RevaluationSurplus	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:

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				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	RevenueAndOtherOperatingIncome	Operating income 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	Construction contracts 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

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ifrs-full	RevenueFromContractsWithCustomers	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	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	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	Revenue from hotel operations	The amount of revenue arising from hotel operations. [Refer: Revenue]	common practice: IAS 1 112 c

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			mail transport services	the rendering of cargo and mail transport services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfData	RenderingOfData credit	Services 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	RevenueFromRenderingOfGaming	RenderingOfGaming credit	Services 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	RevenueFromRenderingOfInformationTechnologyConsulting	RenderingOfInformationTechnologyConsulting credit	Services 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	RevenueFromRenderingOfInformationTechnologyMaintenanceAndSupport	RenderingOfInformationTechnologyMaintenanceAndSupport credit	Services 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	RevenueFromRenderingOfInformationTechnologySanctions	RenderingOfInformationTechnologySanctions credit	Services from rendering of information technology sanctions	The amount of revenue arising from the rendering of sanctions	common practice: IAS 1 112 c

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			technology services	rendering of information technology services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfInter	credit	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	RevenueFromRenderingOfInter	credit	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	RevenueFromRenderingOfInter	credit	Rendering of internet and data services [abstract]	ServicesAbstract	
ifrs-full	RevenueFromRenderingOfInter	credit	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	RevenueFromRenderingOfLand	credit	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

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ifrs-full	RevenueFromRenderingOfMobileTelephoneServices	RevenueFromRenderingOfMobileTelephoneServices	RevenueFromRenderingOfMobileTelephoneServices	The amount of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfOtherTelecommunicationServices	RevenueFromRenderingOfOtherTelecommunicationServices	RevenueFromRenderingOfOtherTelecommunicationServices	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	RevenueFromRenderingOfPassengerTransportServices	RevenueFromRenderingOfPassengerTransportServices	The amount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfPrintingServices	RevenueFromRenderingOfPrintingServices	RevenueFromRenderingOfPrintingServices	The amount of revenue arising from the rendering of printing services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfServices	RevenueFromRenderingOfServices	RevenueFromRenderingOfServices	The amount of revenue arising from the rendering of services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromRenderingOfServices	RevenueFromRenderingOfServices	RevenueFromRenderingOfServices	The amount of revenue	example: IAS 24 21 c

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			of services, related party transactions	arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]	
ifrs-full	RevenueFromRenderingOfTelecommunications	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	RevenueFromRenderingOfTelecommunications		Revenue from rendering of telecommunication services [abstract]	Services Abstract	
ifrs-full	RevenueFromRenderingOfTelecommunications	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	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	RevenueFromRenderingOfRoomOccupancyServices	credit	Revenue from room occupancy services	The amount of revenue arising from room occupancy services. [Refer: Revenue]	common practice: IAS 1 112 c

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ifrs-full	RevenueFromRoyalties	credit	Royalty income	The amount of income arising from royalties.	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaleOfAgriculturalProduce	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	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	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	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	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	credit	Revenue from sale of electricity	The amount of revenue arising from the sale of electricity.	common practice: IAS 1 112 c

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				[Refer: Revenue]	
ifrs-full	RevenueFromSaleOfFoodAndBeverage	Revenue from sale of food and beverage	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	Revenue from sale of gold	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	Revenue from sale of goods	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	RevenueFromSaleOfGoods,RelatedPartyTransactions	Revenue from sale of goods, related party transactions	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	Revenue from sale of natural gas	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	Revenue from sale of oil and gas products	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

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				[Refer: Revenue]	
ifrs-full	RevenueFromSaleOfPetrochemicalProducts	RevenueFromSaleOfPetrochemicalProducts	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	RevenueFromSaleOfPublications	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	RevenueFromSaleOfSilver	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	RevenueFromSaleOfSugar	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	RevenueFromSaleOfTelecommunicationEquipment	Revenue from sale of telecommunication equipment	The amount of revenue arising from the sale of telecommunication equipment. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueMultipleMember	RevenueMultipleMember	Revenue multiple, measurement input [member]	This member stands for a revenue multiple used as a	example: IFRS 13 93 d, example: IFRS 13 IE63

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				measurement input.	
ifrs-full	RevenueOfAcquisition	RevenueOfAcquisition, 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	RevenueOfCombinedEntity, 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	RevenueRecognisedOnExchangeOfConstructionServicesForFinancialAsset	RevenueRecognisedOnExchangeOfConstructionServicesForFinancialAsset, 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

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				concession arrangements [member]; Revenue from contracts with customers]	
ifrs-full	RevenueRecognisedOnExchange	RevenueRecognisedOnExchange	RevenueRecognisedOnExchange	RevenueRecognisedOnExchange	RevenueRecognisedOnExchange
	credit	credit	credit	credit	credit
			for construction services for intangible asset	for construction services for intangible asset	for construction services for intangible asset
				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]	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]
ifrs-full	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod
	credit	credit	credit	credit	credit
			was included in contract liability balance at beginning of period	was included in contract liability balance at beginning of period.	was included in contract liability balance at beginning of period. [Refer: Contract liabilities; Revenue from contracts with customers]
ifrs-full	ReversalAllowanceAccrualForCreditLossesOfFinancialAssets	ReversalAllowanceAccrualForCreditLossesOfFinancialAssets	ReversalAllowanceAccrualForCreditLossesOfFinancialAssets	ReversalAllowanceAccrualForCreditLossesOfFinancialAssets	ReversalAllowanceAccrualForCreditLossesOfFinancialAssets
			allowance account for credit losses of financial assets	allowance account for credit losses of financial assets	allowance account for credit losses of financial assets
				in an allowance account for credit losses of financial assets resulting from the reversal of	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

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				impairment. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	ReversalOfImpairmentLosses	ReversalOfImpairmentLosses 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	ReversalOfImpairmentLosses	ReversalOfImpairmentLosses credit	Reversal of impairment loss recognised in other comprehensive income	Other comprehensive income 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	ReversalOfImpairmentLosses	ReversalOfImpairmentLosses credit	Reversal of impairment loss recognised in other comprehensive income, intangible	Other comprehensive income of reversal of impairment loss recognised in other comprehensive income for	disclosure: Intangible Assets Other Than IAS 38 118 e iii

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			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	ReversalOfImpairmentLoss	ReversalOfImpairmentLoss	Revised: In Other comprehensive income, property, plant and equipment	Comprehensive disclosure: 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]	PropertyPlantAndEquipment IAS 16 73 e iv
ifrs-full	ReversalOfImpairmentLoss	ReversalOfImpairmentLoss credit	Revised: In Profit or loss	One 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	ReversalOfImpairmentLoss	ReversalOfImpairmentLoss	Revised: In Profit or loss	One amount of reversal of impairment loss recognised in profit or loss. [Refer: Reversal of impairment loss; Profit (loss)]	disclosure: IAS 41 55 b

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			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	ReversalOfImpairmentLoss	ReversalOfImpairmentLoss	Revised Profit impairment loss recognised in profit or loss, intangible assets other than goodwill	Revised Profit 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]	Intangible Assets Other Than Goodwill IAS 38 118 e v
ifrs-full	ReversalOfImpairmentLoss	ReversalOfImpairmentLoss	Revised Profit impairment loss recognised in profit or loss, investment property	Revised Profit 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]	Investment Property IAS 40 76 g, disclosure: IAS 40 79 d v

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ifrs-full	ReversalOfImpairment	X Receivables	Reversal of impairment loss recognised in profit or loss, loans and advances	One loss of reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]	Advances practice: IAS 1 85
ifrs-full	ReversalOfImpairment	X Receivables	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	One loss 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]	Plant and Equipment IAS 1 98 a, disclosure: IAS 16 73 e vi
ifrs-full	ReversalOfImpairment	X Trade credit	Reversal of impairment loss recognised in profit or loss, trade receivables	One loss 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]	Receivables practice: IAS 1 112 c
ifrs-full	ReversalOfInventory	X Write-down	Reversal of inventory write-down	The amount recognised as a reduction in	disclosure: IAS 1 98 a,

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				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	ReversalOfProvisions	ReversalOfProvisions credit	ReversalOfProvisions 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	ReversedUnsettledLiabilities	ReversedUnsettledLiabilities debit	ReversedUnsettledLiabilities 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	ReverseRepurchaseAgreements	ReverseRepurchaseAgreements debit	ReverseRepurchaseAgreements and cash collateral on securities borrowed	The amount of instruments purchased for resale in reverse repurchase agreements	disclosure: practice: IAS 1 55

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				and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]	
ifrs-full	RightofuseAssets	Fair Value, Used 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	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	RightofuseAssets	Revaluation, credit	Right-of-use assets, increase (decrease) in revaluation surplus	IFRS surplus (decrease) in the revaluation surplus that relates to right-of-use	disclosure: IFRS 16 57

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				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	Revaluation 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	RightofuseAssetsRevaluationSurplus	Revaluation 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	That Do Not Meet Definition of Investment Property	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	And Restrictions Attaching To Class Of Share Capital	Rights, preferences and	Class Of Share Capital description of the rights,	disclosure: IAS 1 79 a v

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			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	RiskAdjustmentFromNonfinancial	RiskMember	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	RiskMember	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	RiskExposureAssociatedWith	RiskExposureAssociatedWith	Risks associated with instruments	Characteristics of risk exposure associated	disclosure: IFRS 7 B8 c

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			sharing characteristic	with financial instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]]	
ifrs-full	RiskExposures	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	RiskExposures	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	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

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				Treasury shares]	
ifrs-full	SalesAndMarketingExpense	Income Statement 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	Measurement 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	SalesFairValueMeasurementEquity	Measurement 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

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				instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
ifrs-full	SalesFairValueMeasurementLiabilities	Mediation, 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	SalesOfPropertyAndOtherAssets	Additional, credit	Sales of property and other assets, related party transactions	This 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	Loans, 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

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ifrs-full	Securitisations	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	Securitisations	Vehicles Member	Securitisations 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	Segment Consolidation	Items 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	Segment In Which	Non-current Assets	Disposal of segment in which non-current asset or disposal	Group Held For Sale	Discontinued IFRS 5 41 d

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			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	And Administrative, debit	Selling general and administrative expense	The amount of expense relating to selling,	common practice: IAS 1 85

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				general and administrative activities of the entity.	
ifrs-full	SellingGeneralAndAdministrativeExpense		SellingExpense	Abstract general and administrative expense [abstract]	
ifrs-full	SellingProfitLossOnFinanceLeases	GainLossOnFinanceLeases	SellingProfitLossOnFinanceLeases	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	SensitivityAnalysisForMarketRisk	TextBlock	SensitivityAnalysisForMarketRisk	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	SensitivityAnalysisForInsuranceRisk	TextBlock	SensitivityAnalysisForInsuranceRisk	The description of a sensitivity analysis that	disclosure: IFRS 4 39A a – Expiry date 2021-01-01

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				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

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				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	ServiceConcessions	Arrangements	Service concession arrangements [axis]	The axis of a table defines the relationship between	disclosure: SIC 29 6

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				the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ServiceConcessionArrangements	Member 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

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				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		Service concession rights [member]	This member stands for service concession rights. [Refer: Service concession arrangements [member]]	common practice: IAS 38 119
ifrs-full	ServicesExpense	X duration, debit	Services expense	The amount of expense arising from services.	common practice: IAS 1 85
ifrs-full	ServicesReceivedRelatedParty	X duration, debit	Services received, related party transactions	The amount of services received in related party transactions. [Refer:	example: IAS 24 21 c

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				Related parties [member]]	
ifrs-full	SettledLiabilities	XContingentLiabilities debit	SettledRecognised liabilities, contingent liabilities recognised in business combination	Elimination 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	SettlementOfLiabilities	ByEntity	OnBehalfOfRelatedParty transactions of liabilities by entity on behalf of related party, related party transactions	RelatedParty of liabilities settled by the entity on behalf of a related party in related party transactions. [Refer: Related parties [member]]	disclosure: IFRS 24 21 j
ifrs-full	SettlementOfLiabilities	OnBehalfOfEntity	ByRelatedParty transactions of liabilities on behalf of entity by related party, related party transactions	RelatedParty of liabilities settled on behalf of the entity by a related party in related party transactions. [Refer: Related parties [member]]	disclosure: IFRS 24 21 j
ifrs-full	SettlementsFairValue	XMeasurement credit	Assets, fair value measurement, assets	The decrease in the fair value measurement of assets resulting from settlements. [Refer: At	disclosure: IFRS 13 93 e iii

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				fair value [member]]	
ifrs-full	Settlements	Fair Value	Measurements	Entity's own equity instruments	disclosure: IFRS 13 93 e iii
		debit		fair value measurement, entity's own equity instruments	
				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]]	
ifrs-full	Settlements	Fair Value	Measurements	Liabilities	disclosure: IFRS 13 93 e iii
		debit		fair value measurement, liabilities	
				The decrease in the fair value measurement of liabilities resulting from settlements. [Refer: At fair value [member]]	
ifrs-full	Setup	Costs	Member	Setup costs [member]	example: IFRS 15 128 a
				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]	
ifrs-full	Seven	Years	Before	Reporting Year	disclosure: IFRS 17 130
				Member before	
				This member stands for a year that	

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			reporting year [member]	ended seven years before the end of the reporting year.	– Effective 2021-01-01
ifrs-full	SharebasedPayment	member	Sharebased 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

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				the standard value for the “Types of share-based payment arrangements” axis if no other member is used.	
ifrs-full	ShareIssueRelatedCost	Classification, debit	Share issue related cost	The amount of cost related to the issuance of shares.	common practice: IAS 1 106 d
ifrs-full	ShareOfAmountReclassifiedFromProfitOrLoss	Classification, debit	Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	The amount of share of the amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.	disclosure: Applying Overlay Approach IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmountReportedInProfitOrLoss	Classification, debit	Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	The amount of share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	disclosure: Which Overlay Approach IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncome	Classification, debit	Share of amount that would have been reclassified from profit or loss to other comprehensive	The amount of share of the amount that would have been reclassified from profit or loss to other	disclosure: Other Comprehensive Income IFRS 4 39M b – Effective on first application of IFRS 9

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			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	ShareOfAmountThatWouldHaveBeenReportedIfIAS39HadBeenApplied	ShareOfAmountThatWouldHaveBeenReportedIfIAS39HadBeenApplied	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 profit or loss 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.	IAS 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfContingentLiabilitiesIncurredJointlyWithOtherInvestors	ShareOfContingentLiabilitiesIncurredJointlyWithOtherInvestors	Share of contingent liabilities of joint ventures incurred jointly with other investors	The 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	ShareOfContingentLiabilitiesIncurredJointlyWithOtherInvestors	ShareOfContingentLiabilitiesIncurredJointlyWithOtherInvestors	Share of contingent liabilities of associates incurred jointly with other investors	The share of contingent liabilities incurred jointly with other investors with significant influence	disclosure: IFRS 12 23 b

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				over associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ShareOfContingentLiabilitiesOfAssociatesMember		ShareOfContingentLiabilitiesOfAssociatesMember	This member stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	ShareOfDebtInstrumentsIssuedThatAreIncludedInInsurer'sRegulatoryCapital	ShareOfDebtInstrumentsIssuedThatAreIncludedInInsurer'sRegulatoryCapital	ShareOfDebtInstrumentsIssuedThatAreIncludedInInsurer'sRegulatoryCapital	The Insurer's Regulatory Capital 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	ShareOfDeferredTaxLiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonDerivativeInvestmentContracts	ShareOfDeferredTaxLiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonDerivativeInvestmentContracts	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	ShareOfDerivativeFinancialLiabilitiesUsedToMitigateRiskArisingFromAssetsBackedByContractsWithinScopeOfIFRS4	ShareOfDerivativeFinancialLiabilitiesUsedToMitigateRiskArisingFromAssetsBackedByContractsWithinScopeOfIFRS4	ShareOfDerivativeFinancialLiabilitiesUsedToMitigateRiskArisingFromAssetsBackedByContractsWithinScopeOfIFRS4	The Entity's share of the amount of derivative financial liabilities used to mitigate risk arising from assets backed by contracts within the scope of IFRS 4.	example: IFRS 4 39J b

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			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	ShareOfDerivativeLiabilitiesUsedToMitigateRisksArisingFromContractsWithinScopeOfIFRS4AndNonDerivativeInvestmentContracts	credit	derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	share of the amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]	IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinancialAssetsDescribedInParagraph39E(a)OfIFRS4CarryingAmountApplyingIAS39	debit	financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial	IFRS 4 39J b – Expiry date 2021-01-01

Changes to legislation: There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have 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	ShareOfFinancialAssets	Assets, debit	Share of paragraph 39E(a) of IFRS 4, fair value	39E(a) of IFRS 4, fair value	IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinancialAssets	Assets, debit	Share of paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	39E(a) of IFRS 4 that do not have low credit risk. In case of financial	IFRS 4 39J b – Expiry date 2021-01-01

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				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	ShareOfFinancialAssets	Assets, debit	Share of paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	39E of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	This Do Not Have Low Credit Risk Fair Value IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinancialAssets	Assets, Other, debit	Share of paragraph 39E(a) of IFRS 4, fair value	39E of IFRS 4. [Refer: Financial assets described in	39E of IFRS 4 Fair Value IFRS 4 39J b – Expiry date 2021-01-01

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				paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinancialAssetsToWhichOverlayApproachIsApplied	ShareOfFinancialAssetsToWhichOverlayApproachIsApplied	ShareOfFinancialAssetsToWhichOverlayApproachIsApplied	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	ShareOfIncreaseOrDecreaseInFairValueOfFinancialAssetsDescribedInParagraph39E(a)OfIFRS4	ShareOfIncreaseOrDecreaseInFairValueOfFinancialAssetsDescribedInParagraph39E(a)OfIFRS4	ShareOfIncreaseOrDecreaseInFairValueOfFinancialAssetsDescribedInParagraph39E(a)OfIFRS4	The 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	ShareOfIncreaseOrDecreaseInFairValueOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39E(a)OfIFRS4	ShareOfIncreaseOrDecreaseInFairValueOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39E(a)OfIFRS4	ShareOfIncreaseOrDecreaseInFairValueOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39E(a)OfIFRS4	The share of the increase (decrease) in the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in	disclosure: IFRS 4 39J b – Expiry date 2021-01-01

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				paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfLiabilitiesThatAriseBecauseInsurerIssuesOrFulfilsObligationsArisingFromContractsWithinScopeOfIFRS4AndNon-DerivativeInvestmentContracts	ShareOfLiabilitiesThatAriseBecauseInsurerIssuesOrFulfilsObligationsArisingFromContractsWithinScopeOfIFRS4AndNon-DerivativeInvestmentContracts	ShareOfLiabilitiesThatAriseBecauseInsurerIssuesOrFulfilsObligationsArisingFromContractsWithinScopeOfIFRS4AndNon-DerivativeInvestmentContracts	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.	IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfNon-DerivativeInvestmentContractLiabilitiesMeasuredAtFairValueThroughProfitOrLossApplyingIAS39	ShareOfNon-DerivativeInvestmentContractLiabilitiesMeasuredAtFairValueThroughProfitOrLossApplyingIAS39	ShareOfNon-DerivativeInvestmentContractLiabilitiesMeasuredAtFairValueThroughProfitOrLossApplyingIAS39	The amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod, Net of Tax	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod, Net of Tax	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod, Net of Tax	The amount of other comprehensive income of associates and joint ventures accounted for using the equity method, net of tax. [Refer: Associates	IAS 1 91 a, disclosure: IFRS 12 B16 c, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9

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				[member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income]	
ifrs-full	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome
				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	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome
				comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]	
ifrs-full	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome	ShareOfOtherComprehensiveIncome
				comprehensive income of associates and joint ventures accounted for using equity	

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			method, net of tax [abstract]		
ifrs-full	ShareOfOtherCompani...	credit	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod 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.	IAS 1 82A
ifrs-full	ShareOfOtherCompani...	credit	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod 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.	IAS 1 82A
ifrs-full	ShareOfOtherCompani...	credit	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod 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.	IAS 1 82A
ifrs-full	ShareOfOtherCompani...	credit	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod comprehensive income of associates and joint ventures accounted for	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod the other comprehensive income of associates and joint ventures	IAS 1 82A

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			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	ShareOfProfitLossOfAssociates	LossOfAssociates credit	Share of profit (loss) of associates accounted for using equity method	Using Equity Method 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	ShareOfProfitLossOfAssociates	LossOfAssociates credit	Share of profit (loss) of associates and joint ventures accounted for using equity method	Using Equity Method 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)]	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	ShareOfProfitLossOfAssociates	LossOfAssociates	Share of profit (loss) of associates and joint ventures accounted for using equity	Using Equity Method	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	ShareOfProfitLossOfContinuingOperations	LossOfContinuingOperations	method [abstract] of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	AssociatesAndJointVentures 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]	AccountedForUsingEquityMethod IFRS 12 B16 a
ifrs-full	ShareOfProfitLossOfDiscontinuedOperations	LossOfDiscontinuedOperations	ShareOfProfitLossOfDiscontinuedOperations tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	AssociatesAndJointVentures 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	AccountedForUsingEquityMethod IFRS 12 B16 b

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				ventures [member]; Profit (loss) from discontinued operations]	
ifrs-full	ShareOfProfitLossOfJointVentures	LossOfJointVentures credit	ShareAccountedForProfitLossOfJointVentures accounted for using equity method	UsingEquityMethod 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)]	Methodn practice: IAS 1 85
ifrs-full	ShareOfReclassificationAdjustments	FinancialAdjustments debit	ShareOfFinancial reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	TheAssetsThatHaveBeenDe-designatedFromOverlay 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

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				the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ShareOfReclassificationAdjustmentDebit	ShareOfFinancialAssetsThatHaveBeenDesignatedFromOverlayApproach, net of tax	ShareOfFinancialAssetsThatHaveBeenDesignatedFromOverlayApproach, net of tax	ShareOfFinancialAssetsThatHaveBeenDesignatedFromOverlayApproach, net of tax	ShareOfFinancialAssetsThatHaveBeenDesignatedFromOverlayApproach, net of tax
ifrs-full	ShareOfTotalComprehensiveIncomeCredit	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	ShareOfAssociatesAndJointVenturesAccountedForUsingEquityMethod

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				[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	EntityOrByItsSubsidiariesOrAssociates	EntityOrByItsSubsidiariesOrAssociates shares in entity held by entity or by its subsidiaries or associates	EntityOrByItsSubsidiariesOrAssociates 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	SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares	OptionsAndContractsForSaleOfShares of shares reserved for issue under options and contracts for sale of shares	OptionsAndContractsForSaleOfShares of shares reserved for issue under options and contracts for	disclosure: IAS 1 79 a vii

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				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

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				contracts with customers.	
ifrs-full	ShorttermDeposits	ClassifiedAsShort-termdebit	CashEquivalents	The amount of cash equivalents representing short-term deposits. [Refer: Cash equivalents]	common practice: IAS 7 45
ifrs-full	ShorttermDeposits	ClassifiedAsShort-termdebit	CashEquivalents	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	ShorttermEmployeeBenefits	Accruals	Short-term employee benefits	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	ShorttermEmployeeBenefits	Expense	Short-term employee benefits	The amount of expense from employee benefits (other than	common practice: IAS 1 112 c

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				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	ShorttermEmployeeBenefitsExpense		Short-Abstract employee benefits expense [abstract]		
ifrs-full	ShorttermInvestments	Items classified as cash equivalents debit	Short-Cash equivalents investments, classified as cash equivalents	Items classification of cash equivalents representing short-term investments. [Refer: Cash equivalents]	common practice: IAS 7 45
ifrs-full	ShorttermLegalProvisions	Current legal proceedings 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	Current miscellaneous other provisions 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	Current onerous contracts provision credit	Current onerous contracts provision	The amount of current provision for onerous	example: IAS 37 66

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				contracts. [Refer: Onerous contracts provision]	
ifrs-full	ShorttermProvisio	XonEstadecom	CurrentRestor	provision for decommissioning restoration and rehabilitation costs	of current provision for decommissioning restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]
ifrs-full	ShorttermRestruct	CurrentProvisio	Current restructuring provision	The amount of current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	ShorttermWarranty	CurrentProvisio	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	SignificantInvestm	Associates	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

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ifrs-full	Significant Investments In Subsidiaries	Significant Investments In Subsidiaries	Significant Investments In 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	Significant Unobservable Inputs	Significant Unobservable Inputs	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	Significant Unobservable Inputs	Significant Unobservable Inputs	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	Significant Unobservable Inputs	Significant Unobservable Inputs	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	Six Years Before Reporting Year	Six Years Before Reporting Year	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

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ifrs-full	SocialSecurityContributions	Contributions 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	StateDefinedBenefitPlansMembers	Benefit Plans Members	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

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				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]		

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ifrs-full	StatementOfIFRSCompliance	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	StatementThatComparativeInformationDoesNotComplyWithIFRS7AndIFRS9	Statement that comparative information does not comply with IFRS 7 and IFRS 9	IFRS 7 and IFRS 9 statement that comparative information does not comply with IFRS 7 and IFRS 9.	IFRS 7 and IFRS 9 IFRS 1 E2 b
ifrs-full	StatementThatEntityAppliesParagraph20OfIFRS17InDeterminingGroupsOfInsuranceContracts	Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	IFRS 17 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]]	IFRS 17 126 – Effective 2021-01-01
ifrs-full	StatementThatEntityDoesNotDisclosePreviouslyUnpublishedInformationAboutClaims	Statement that entity does not disclose previously unpublished information about claims	IFRS 17 statement that the entity does not disclose previously unpublished information about claims	disclosure: IFRS 17 C28 – Effective 2021-01-01

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			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	StatementThatEntityElectedToUseExemptionThatPermitsEntityToRetainAccountingPoliciesForFinancialInstrumentsAppliedByAssociateOrJointVentureWhenApplyingEquityMethod		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	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.	IFRS 4 39I – Expiry date 2021-01-01
ifrs-full	StatementThatEntityHasChosenPracticalExpedientWhenAssessingWhetherContractIsOrContainsLeaseAtDateOfInitialApplicationOfIFRS16		that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	that the entity has chosen the practical expedient in paragraph C3 of IFRS 16 when assessing whether a contract is, or contains, a lease at the date of initial application of IFRS 16.	IFRS 16 C4
ifrs-full	StatementThatInsurerIsApplyingOverlayApproach		that insurer is applying overlay approach	the statement that an insurer is applying	disclosure: IFRS 4 39L a – Effective on first

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				the overlay approach.	application of IFRS 9
ifrs-full	StatementThatInsurerIsApplyingTemporaryExemptionFromIFRS9	StatementThatInsurerIsApplyingTemporaryExemptionFromIFRS9	StatementThatInsurerIsApplyingTemporaryExemptionFromIFRS9	StatementThatInsurerIsApplyingTemporaryExemptionFromIFRS9	Disclosure: IFRS 4 39C – Expiry date 2021-01-01
ifrs-full	StatementThatInsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	StatementThatInsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	StatementThatInsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	StatementThatInsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	Disclosure: IFRS 4 39D a – Expiry date 2021-01-01
ifrs-full	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	Disclosure: IFRS 12 19A
ifrs-full	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	Disclosure: IAS 27 16A

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ifrs-full	StatementThatLesseeAccounts	StatementOfLowValueAssetsUsingRecognitionExemption	that lessee accounts for leases of low-value assets using recognition exemption	that the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.	IFRS 16 60
ifrs-full	StatementThatLesseeAccounts	StatementShortTermLeasesUsingRecognitionExemption	that lessee accounts for short-term leases using recognition exemption	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.	IFRS 16 60
ifrs-full	StatementThatLesseeUsesPracticalExpedientsWhenApplyingIFRS16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIAS17	WhenApplyingIFRS16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIAS17	that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	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	IFRS 16 C13

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				leases classified as operating leases applying IAS 17.	
ifrs-full	Statement That Practical Expedient About Existence of Significant Financing Component Has Been Used	Statement That Practical Expedient About Existence of Significant Financing Component Has Been Used	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	Statement That Practical Expedient About Incremental Costs of Obtaining Contract Has Been Used	Statement That Practical Expedient About Incremental Costs of Obtaining Contract Has Been Used	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	Statement That Rate Regulator Is Related Party	Statement That Rate Regulator Is Related Party	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	Statement That Regulatory Deferral Account Balance Is No Longer Fully Recoverable Or Reversible	Statement That Regulatory Deferral Account Balance Is No Longer Fully Recoverable Or Reversible	Statement That Regulatory Deferral Account Balance Is No Longer Fully Recoverable Or Reversible	The statement that a regulatory deferral account balance is no longer fully	disclosure: IFRS 14 36

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			recoverable or reversible	recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	Statement That There Were No Transfers Between Level 1 and Level 2 of the Fair Value Hierarchy Assets		that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of assets during the year.	practice: IFRS 13 93 c
ifrs-full	Statement That There Were No Transfers Between Level 1 and Level 2 of the Fair Value Hierarchy Entities Own		that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	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.	practice: IFRS 13 93 c
ifrs-full	Statement That There Were No Transfers Between Level 1 and Level 2 of the Fair Value Hierarchy Liabilities		that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of liabilities during the year.	practice: IFRS 13 93 c
ifrs-full	Statement That There Were No Transfers Between Level 1 and Level 2 of the Fair Value Hierarchy Assets		that there were no transfers between Level 1,	that there were no transfers between Level 1,	practice: IFRS 13 93 c, common practice:

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			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	Statement That There Were No Transfers Between		that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	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.	Level 10 Fair Value Hierarchy Entity practice: IFRS 13 93 c, common practice: IFRS 13 93 e iv
ifrs-full	Statement That There Were No Transfers Between		that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of liabilities during the year.	Level 10 Fair Value Hierarchy Liabil practice: IFRS 13 93 c, common practice: IFRS 13 93 e iv
ifrs-full	Statement That Unadjusted Comparative Information		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.	Level 10 Different Basis 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

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ifrs-full	StatutoryReserve	X instant, credit	Statutory reserve	A component of equity representing reserves created based on legal requirements.	common practice: IAS 1 55
ifrs-full	StatutoryReserve	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	StructuredDebt	X instant, debit	Structured debt, amount contributed to fair value of plan assets	The Plan Assets 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	SubclassificationsOfAssetsLiabilities		Subclassifications of assets, liabilities and equities [abstract]	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	SubordinatedLiabilities	Abstract	Subordinated liabilities [abstract]		

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ifrs-full	Subscription Circulation Revenue	Subscription credit	Subscription revenue	The amount of circulation revenue derived from subscriptions. [Refer: Revenue; Circulation revenue]	common practice: IAS 1 112 c
ifrs-full	Subsequent Recognition	Yield credit	Deferred Tax Assets	The increase 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	Subsidiaries Member	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	Subsidiaries With Material Noncontrolling Interests	Material Noncontrolling Interests	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

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				controlling interests]	
ifrs-full	SummaryOfQuantitativeDataAboutWhatEntityManagesAsCapital	text	quantitative data about what entity manages as capital	quantitative data about what the entity manages as capital.	disclosure: IAS 1 135 b
ifrs-full	SummaryQuantitativeDataAboutEntity's Exposure to Risk	text	quantitative data about entity's exposure to risk [text block]	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	SummaryQuantitativeDataAboutPuttableFinancial Instruments	text	quantitative data about puttable	quantitative data about puttable	Classified As Equity Instruments IAS 1 136A a

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			financial instruments classified as equity instruments	financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	SummaryQuantitative	text block	Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	Disclosure of summary quantitative information about an entity's exposure to risk that arises from contracts within the scope of IFRS 17.	IFRS 17 125 a – Effective 2021-01-01
ifrs-full	SupportProvided	to structured	Entity without having provided to structured entity without having contractual obligation to do so	of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including assistance in obtaining financial support. [Refer: Subsidiaries [member]; Unconsolidated structured	IFRS 12 15 a, disclosure: IFRS 12 30 a

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				entities [member]]	
ifrs-full	SupportProvidedToSubsidiary	SupportProvidedToSubsidiary	SupportHavingContractualObligationToDoSo	Contractual obligation to do so 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	SurplusDeficitInPlan	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	SurplusDeficitInPlanAbstract	Surplus (deficit) in plan [abstract]		
ifrs-full	SwapContractMember	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

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				Derivatives [member]]	
ifrs-full	TangibleExplorationAndEvaluationAssets	ExplorationAndEvaluationAssets	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	TangibleExplorationAndEvaluationAssets	ExplorationAndEvaluationAssets	TangibleExplorationAndEvaluationAssets	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	TaxationrelatedRegulatoryDeferralAccountBalances	RegulatoryDeferralAccountBalances	TaxationrelatedRegulatoryDeferralAccountBalances	This Member stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral	disclosure: IFRS 14 34

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				account balances [member]]	
ifrs-full	TaxBenefitArisingFrom	TemporaryDifference	PreviouslyUnrecognised	TaxLossesTaxCredits	TemporaryDifferenceOfPrior
		credit	arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	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]]	12 80 e
ifrs-full	TaxBenefitArisingFrom	TemporaryDifference	PreviouslyUnrecognised	TaxLossesTaxCredits	TemporaryDifferenceOfPrior
		credit	arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	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	12 80 f

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				tax credits [member]]	
ifrs-full	TaxContingentLiability	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	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	TaxEffectOfExpensesNotDeductibleInDeterminingTaxableProfit	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

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				Accounting profit]	
ifrs-full	TaxEffectOfForeignTaxRates	Significant 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	Significant 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	TaxEffectOfRevenueExemptFromTaxation	Significant 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

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				profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit]	
ifrs-full	TaxEffectOfTaxLosses	Observation, 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	TaxExpenseIncome	Yield Attributable, 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	TaxExpenseIncome	Yield Relating To, debit	Changes In Accounting Policies (income) relating to changes in accounting policies and errors included in profit or loss	Changes In Accounting Policies And Errors Included In Profit Or Loss	IAS 12 80 h

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				included in profit or loss in accordance with IAS 8, because they cannot be accounted for retrospectively.	
ifrs-full	TaxExpenseOfDiscontinuedOperationsAbstract		TaxExpense (income) of discontinued operation [abstract]		
ifrs-full	TaxExpenseOtherThanIncomeTaxExpense	X That income tax debit	TaxExpense other than income tax expense	The amount of tax expense exclusive of income tax expense.	common practice: IAS 1 85
ifrs-full	TaxExpenseRelatingToGainLossOnDiscontinuance	X That income tax debit	TaxExpense (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 That income tax debit	TaxExpense (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 That income tax debit	TaxRate effect from	The tax rate effect on the reconciliation	disclosure: IAS 12 81 c ii

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			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	TaxRateEffectOf	AdjustmentsFor	CurrentTaxOf	PriorPeriods	common practice: IAS 12 81 c ii
		duration	effect of adjustments for current tax of prior periods	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]	
ifrs-full	TaxRateEffectOf	ExpenseNotDeductible	InDeterminingTaxable	ProfitLoss	IAS 12 81 c ii
		duration	effect of expense not deductible in determining taxable profit (tax loss)	effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable	

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				profit. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffectOfFX	FXForeignTaxRateDuration	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	ImpairmentOfGoodwillDuration	Goodwill 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	RevenuesExemptFromTaxationDuration	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

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				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	TechnologybasedIntangibleAssets		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

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ifrs-full	Technologybased	IntangibleAssets debit	Technologybased intangible assets recognised as of acquisition date	At Acquisition Date recognised as of the acquisition date for technology- based intangible assets acquired in a business combination. [Refer: Technology- based intangible assets [member]; Business combinations [member]]	Disclosures practice: IFRS 3 B64 i
ifrs-full	TemporaryDifferences	Member	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	TemporaryDifferences	Associates	WithInvestment differences associated	InSubsidiaries amount of temporary	Disclosures IAS 12 81 f

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			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	UnusedTaxCredits	TemporaryDifference	UnusedTaxCredits	Disclosure: IAS 12 81 g

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			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	TemporaryDifferenceUn	UsedTaxCredits	TemporaryDifference, unused tax losses and unused tax credits [member]	Used Tax Credits 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]]	Disclosure: IAS 12 81 g
ifrs-full	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

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				<p>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]</p>	
ifrs-full	Three Years Before Reporting Year	Member	Member before reporting year [member]	<p>This member stands for a year that ended three years before the end of the reporting year.</p>	<p>disclosure: IFRS 17 130 – Effective 2021-01-01</p>
ifrs-full	Time and materials contracts	Member	Time-and-materials contracts [member]	<p>This member stands for time-and-materials contracts with customers.</p>	<p>example: IFRS 15 B89 d</p>
ifrs-full	Timing And Reason For Transfer	Financial	Description of timing and reason for transfer between financial liabilities and equity attributable	<p>Liabilities And Equity Attributable To Change In Red</p>	<p>IFRIC 2 13</p>

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			to change in redemption prohibition	the equity attributable to a change in the redemption prohibition.	
ifrs-full	TimingOfTransferOfGoodsOrServicesAxis	TimingOfTransferOfGoodsOrServicesAxis	Timing axis 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 member 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	TitleOfInitiallyAppliedIFRS	Title of initially applied IFRS	The title of an initially applied IFRS. [Refer: IFRSs [member]]	disclosure: IAS 8 28 a
ifrs-full	TitleOfNewIFRS	TitleOfNewIFRS	Title of new IFRS	The title of a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 a

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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	CurrentPayables 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	TradeAndOtherCurrentPayables	CurrentPayables	Trade and other current payables [abstract]		
ifrs-full	TradeAndOtherCurrentPayables	CurrentPayables credit	CurrentPayables 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	TradeAndOtherCurrentPayables	CurrentPayables credit	CurrentPayables to Suppliers	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

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				business. [Refer: Current liabilities; Trade payables]	
ifrs-full	TradeAndOtherCurrentReceivables	TradeAndOtherCurrentReceivables	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	TradeAndOtherCurrentReceivables	TradeAndOtherCurrentReceivables	Trade and other current receivables [abstract]		
ifrs-full	TradeAndOtherCurrentReceivables	TradeAndOtherCurrentReceivables	Trade and other current receivables due from related parties	Trade and other current receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b
ifrs-full	TradeAndOtherPayables	TradeAndOtherPayables	Trade and other payables	The amount of trade payables and other payables. [Refer: Trade payables; Other payables]	disclosure: IAS 1 54 k
ifrs-full	TradeAndOtherPayables	TradeAndOtherPayables	Trade and other payables [abstract]		
ifrs-full	TradeAndOtherPayables	TradeAndOtherPayables	Trade and other payables recognised as of the acquisition date	Trade and other payables recognised as of the acquisition date for trade	common practice: IFRS 3 B64 i

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			of acquisition date	and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]]	
ifrs-full	TradeAndOtherPayables	Payables, credit	To Related parties	The amount of payables due to related parties. [Refer: Related parties [member]]	common practice: IAS 1 78
ifrs-full	TradeAndOtherPayables	Payables, credit	To 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	TradeAndOtherPayables	Payables, credit	Undiscounted CashFlows	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	TradeAndOtherReceivables	Receivables, debit	Trade and other receivables		

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			receivables [abstract]		
ifrs-full	TradeAndOtherReceivablesDueFromRelatedParties	ReceivablesDueFromRelatedParties debit	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	Trading 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

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				there is evidence of a recent actual pattern of short-term profit-taking.	
ifrs-full	TradingIncome	Expense, credit	Trading income (expense)	The amount of income (expense) relating to trading assets and liabilities.	common practice: IAS 1 85
ifrs-full	TradingIncome	ExpenseAbstract	Trading income (expense) [abstract]		
ifrs-full	TradingIncome	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	TradingIncome	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	TradingIncome	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

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				Equity instruments held; Trading income (expense)]	
ifrs-full	TradingIncomeExpenseOnForeignExchangeContracts	TradingIncomeExpenseOnForeignExchangeContracts	TradingIncomeExpenseOnForeignExchangeContracts	TradingIncomeExpenseOnForeignExchangeContracts	common practice: IAS 1 112 c
ifrs-full	TradingSecuritiesMember	TradingSecuritiesMember	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

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ifrs-full	TransactionPrice	AllocatedToRemainingPerformanceObligations	TransactionPrice allocated to remaining performance obligations	class [member]] 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	TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndLiabilitiesInBusinessCombinations	RecognisedSeparatelyFromAcquisitionOfAssetsAndLiabilities	recognised separately from acquisition of assets and assumption of liabilities	The OFA defines the relationship between the domain members or categories in	assumption of liabilities in Business Combinations IFRS 3 B64 1

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			in business combination [axis]	the table and the line items or concepts that complete the table.	
ifrs-full	TransactionsRecognisedSeparately	ByFractioAcquis	recognised separately from acquisition of assets and assumption of liabilities in business combination [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]]	AssumptionOfLiabilitiesInBusiness IFRS 3 B64 1
ifrs-full	TransferBetweenFinancialLiabilitiesAndEquityAttributableToChangeInRedemptionProhibition	FinancialLiabilitiesAndEquityAttributableToChangeInRedemptionProhibition	between financial liabilities and equity attributable to change in redemption prohibition	transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.	ChangeInRedemptionProhibition IFRIC 2 13

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ifrs-full	TransferFromInvestmentProperty	InvestmentProperty debit	TransferConstructionOrDevelopmentInvestmentProperty	ConstructionOrDevelopmentInvestmentProperty transferred from investment property under construction or development to completed investment property. [Refer: Investment property]	InvestmentProperty practice: IAS 40 76, common practice: IAS 40 79 d
ifrs-full	TransferFromInventoriesAndOwnerOccupiedInvestmentProperty	InventoriesAndOwnerOccupiedInvestmentProperty debit	TransferOccupiedInvestmentProperty	OccupiedInvestmentProperty transferred from (to) inventories and owner-occupied property to (from) investment property. [Refer: Inventories; Investment property]	OccupiedInvestmentProperty IAS 40 76 f, disclosure: IAS 40 79 d vii
ifrs-full	TransfersFromOtherRetirementBenefitPlans	OtherRetirementBenefitPlans credit	TransferBenefitPlans	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	Level3OfFairValueHierarchyAssets debit	TransferFairValueHierarchyAssets	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

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				hierarchy [member]]	
ifrs-full	TransfersIntoLevel3OfFairValueHierarchyEntity'sOwnEquityInstruments	Level3OfFairValueHierarchyCredit	The amount of 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	Level3OfFairValueHierarchyCredit	The amount of 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	CumulativeGainLoss	The amount 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

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				Financial liabilities at fair value through profit or loss]	
ifrs-full	TransfersOfResearchAndDevelopment	TransfersOfResearchAndDevelopment	TransfersOfResearchAndDevelopment	Transfers of research and development from entity, related party transactions	Financial liabilities at fair value through profit or loss]
ifrs-full	TransfersOfResearchAndDevelopment	TransfersOfResearchAndDevelopment	TransfersOfResearchAndDevelopment	Transfers of research and development to entity, related party transactions	Financial liabilities at fair value through profit or loss]
ifrs-full	TransfersOutOfLevel1	TransfersOutOfLevel1	TransfersOutOfLevel1	Transfers out of Level 1 of fair value hierarchy, assets held at end of reporting period	Financial liabilities at fair value through profit or loss]
ifrs-full	TransfersOutOfLevel1	TransfersOutOfLevel1	TransfersOutOfLevel1	Transfers out of Level 1 of fair value hierarchy, assets held at end of reporting period	Financial liabilities at fair value through profit or loss]

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			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	TransfersOutOfLevel1toLevel2	Liabilities	of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	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	TransfersOutOfLevel2toLevel1	Assets	of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	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

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				the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	TransfersOutOfKey	Level2	Level1	TransfersOutOfKey	TransfersOutOfKey
				of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	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]]
ifrs-full	TransfersOutOfKey	Level2	Level1	TransfersOutOfKey	TransfersOutOfKey
				of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	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

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				[member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	TransfersOutOfKeyFinancialAssets	TransfersOutOfKeyFinancialAssets credit	TransfersOutOfKeyFinancialAssets of Level 3 of fair value hierarchy, assets	This 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	TransfersOutOfKeyFinancialAssets	TransfersOutOfKeyFinancialAssets debit	TransfersOutOfKeyFinancialAssets of Level 3 of fair value hierarchy, entity's own equity instruments	This 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	TransfersOutOfKeyFinancialAssets	TransfersOutOfKeyFinancialAssets debit	TransfersOutOfKeyFinancialAssets of Level 3 of fair value hierarchy, liabilities	This 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	TransfersUnderFinanceAgreements	TransfersUnderFinanceAgreements	TransfersUnderFinanceAgreements under finance agreements from entity, related party transactions	Related Party Transactions of transfers under finance agreements from the entity in related party transactions,	disclosure: IAS 24 21 g

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				including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	
ifrs-full	Transfers Under Licence Agreements	Transfers Under Licence Agreements	Transfers Under Licence Agreements to entity, related party transactions	Related Party Transactions of transfers under finance agreements to the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	Example: IAS 24 21 g
ifrs-full	Transfers Under Licence Agreements	Transfers Under Licence Agreements	Transfers Under Licence Agreements from entity, related party transactions	Related Party Transactions of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]	Example: IAS 24 21 f
ifrs-full	Transfers Under Licence Agreements	Transfers Under Licence Agreements	Transfers Under Licence Agreements to entity, related party transactions	Related Party Transactions of transfers under licence agreements to the entity in related party transactions. [Refer: Related parties [member]]	Example: IAS 24 21 f
ifrs-full	Transportation Expenses	Transportation Expenses	Transportation expense	The amount of expense arising from	common practice: IAS 1 112 c

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				transportation services.	
ifrs-full	TravelExpense	X duration, debit	Travel expense	The amount of expense arising from travel.	common practice: IAS 1 112 c
ifrs-full	TreasuryShares	X instant, debit	Treasury shares	An entity's own equity instruments, held by the entity or other members of the consolidated group.	example: IAS 1 78 e, disclosure: IAS 32 34
ifrs-full	TreasuryShares	Member	Treasury shares [member]	This member stands for the entity's own equity instruments, held by the entity or other members of the consolidated group.	disclosure: IAS 1 106
ifrs-full	TwelvemonthExpectedCreditLosses	Member	Member 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

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				Lifetime expected credit losses [member]]	
ifrs-full	TwoYearsBeforeReportingYear	Member	Member 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	TypeOfMeasurement	axis	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	TypeOfMeasurement	member	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

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				credit losses” axis if no other member is used.	
ifrs-full	TypesOfContracts	Axis	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	TypesOfContracts	Member	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	TypesOfCustomers	Axis	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	TypesOfCustomers	Member	Types of customers [member]	This member stands for all types of customers. It also represents the standard	example: IFRS 15 B89 c

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				value for the “Types of customers” axis if no other member is used.	
ifrs-full	TypesOfFinancialAssetsAxis	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	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	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	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,

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				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	TypesOfInstrumentsMember	Member	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	Axis	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	Axis	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

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				that complete the table.	
ifrs-full	TypesOfInvestmentPropertyAxis	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	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	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

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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

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				of transfer” axis if no other member is used.	
ifrs-full	UMTS Licences	Member	UMTS licences [member]	This member stands for Universal Mobile Telecommunications System licenses. [Refer: Licences and franchises]	common practice: IAS 38 119
ifrs-full	Unallocated Amounts	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	Unallocated Goodwill	Member, debit	Unallocated goodwill	The amount of goodwill acquired in a business combination that has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]]	disclosure: IAS 36 133
ifrs-full	Unconsolidated Structured Entities	Member	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

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				or concepts that complete the table.	
ifrs-full	Unconsolidated	Structured Entities	By investment entity controlled by investment entity [axis]	This axis 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	Unconsolidated	Structured Entities	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	Unconsolidated	Structured Entities	Member	This member stands for unconsolidated structured entities. A structured entity is an	disclosure: IFRS 12 B4 e

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				entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	
ifrs-full	Unconsolidated Subsidiaries	Axis	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	Unconsolidated Subsidiaries	Controlled by Subsidiaries	Subsidiaries controlled by subsidiaries of investment entity [member]	This stands for unconsolidated subsidiaries controlled by subsidiaries of the investment entity. [Refer: Disclosure of investment entities [text block];	disclosure: IFRS 12 19C

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				Subsidiaries [member]]	
ifrs-full	Unconsolidated Subsidiaries Member	Unconsolidated subsidiaries [member]	Unconsolidated subsidiaries [member]	This member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 19B
ifrs-full	Unconsolidated Subsidiaries That	Unconsolidated subsidiaries that investment entity controls directly [member]	Unconsolidated subsidiaries that investment entity controls directly [member]	Entity Controls Directly 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	Undated Subordinated Liabilities	Undated subordinated liabilities	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	Undiscounted Cash Outflow Required to Repurchase Derecognised Financial Assets	Undiscounted cash outflow required to repurchase derecognised financial assets	Undiscounted cash outflow required to repurchase derecognised financial assets	The derecognised 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

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				Financial assets]	
ifrs-full	Undiscounted Expected Credit Losses	Expected Credit Losses	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	Undiscounted Finance Lease Payments	Finance Lease Payments	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	Undiscounted Operating Lease Payments	Operating Lease Payments	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

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				ownership of an underlying asset.	
ifrs-full	Undrawn Borrowings	Facilities 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	Unearned Finance Income	Instant, Related to Finance Lease Payments Receivable	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	Unearned Premiums	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

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ifrs-full	UnobservableInputs	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	UnobservableInputs	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	Member	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	debit	Unrecognised share of losses of associates	The amount of the unrecognised share of	disclosure: IFRS 12 22 c

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				associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]]	
ifrs-full	Unrecognised Share of losses debit	Share of losses 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	Unsecured Bank loans received	Unsecured Bank loans received	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	Unused Provisions Reversed, other provisions debit	Unused Provisions Reversed, other provisions debit	Unused Provisions Reversed, other provisions	The amount reversed for unused other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 d
ifrs-full	Unused Tax Credits Not Recognised	Unused Tax Credits Not Recognised	Unused Tax Credits for which no deferred tax asset recognised	The amount of unused tax credits for which no deferred tax asset is	disclosure: IAS 12 81 e

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				recognised in the statement of financial position. [Refer: Unused tax credits [member]]	
ifrs-full	UnusedTaxCredits	Member	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	UnusedTaxLosses	X For which No Deferred Tax Asset is Recognised	Deferred Tax losses for which no deferred tax asset recognised	Recognised 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	UnusedTaxLosses	Member	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	UsefulLifeMeasure	Debt As Period Of Useful Biological Assets At Cost	Useful life measured as period of time, biological assets, at cost	Assets At life, measured as period of time, used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e

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ifrs-full	UsefulLifeMeasur	De	AsPeriod	OfUsefulLife	Intangible	AssetsOtherThanGoodwill	life, measured as period of time, used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	IAS 38 118 a
ifrs-full	UsefulLifeMeasur	De	AsPeriod	OfUsefulLife	InvestmentProperty, Cost Model	Property	life, measured as period of time, used for investment property. [Refer: Investment property]	Miscellaneous: IAS 40 79 b
ifrs-full	UsefulLifeMeasur	De	AsPeriod	OfUsefulLife	Property, Plant and Equipment	Property, Plant and Equipment	life, measured as period of time, used for property, plant and equipment. [Refer: Property, plant and equipment]	Miscellaneous: IAS 16 73 c
ifrs-full	UsefulLifeMeasur	X	X	Product	OfOther	Similar	life, measured in production or other similar units, biological assets, at cost	IAS 41 54 e
ifrs-full	UsefulLifeMeasur	X	X	Product	OfOther	Similar	life, measured in production or other similar units, used for intangible	IAS 38 118 a

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			assets other than goodwill	assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	UsefulLifeMeasure	XX duration	OfOtherSimilar units, property, plant and equipment	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	UtilisationAllowance	XX debit	OfCredit losses	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	XX duration, debit	Utilities expense	The amount of expense arising from purchased utilities.	common practice: IAS 1 112 c
ifrs-full	ValuationTechniques	XX 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

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				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	ValuationTechniquesUsedInFairValueMeasurement	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

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ifrs-full	ValueOfBusinessAcquired	Member	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

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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	VoluntaryChangesInAccounting	policy	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	VoluntaryChangesInAccounting	policy	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

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				on the entity's financial position, financial performance or cash flows. Early application of an IFRS is not considered a voluntary change in accounting policy. It also represents the standard value for the "Voluntary changes in accounting policy" axis if no other member is used.	
ifrs-full	WagesAndSalaries	Exclusion, 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	Contingent liability	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

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ifrs-full	WarrantyProvision	Instant, 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	WarrantyProvision	Abstract	Warranty provision [abstract]		
ifrs-full	WarrantyProvision	Member	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	WeightedAverageCostOfCapital	Member	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	Member	Weighted average duration of defined benefit obligation	This member stands for the weighted average duration of a defined benefit obligation. [Refer: Weighted average [member]]	disclosure: IAS 19 147 c
ifrs-full	WeightedAverageExercisePriceOfOtherEquityInstrumentsExercisableIn	Member	Weighted average exercise price of other equity instruments exercisable in	This member stands for the weighted average exercise price of other equity instruments (ie other than	example: SharebasedPaymentArrangements practice: IFRS 2 45

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			share-based payment arrangement	share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercisePrice	WeightedAverageExercisePrice	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]]	practice: IFRS 2 45
ifrs-full	WeightedAverageExercisePrice	WeightedAverageExercisePrice	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]]	practice: IFRS 2 45
ifrs-full	WeightedAverageExercisePrice	WeightedAverageExercisePrice	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	practice: IFRS 2 45

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			payment arrangement	share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	Weighted Average	Exercise Price	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]]	Sharebased Payment Arrangement practice: IFRS 2 45
ifrs-full	Weighted Average	Exercise Price	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]]	Sharebased Payment Arrangement practice: IFRS 2 45
ifrs-full	Weighted Average	Exercise Price	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	Sharebased Payment Arrangement 201 IFRS 2 45 b vii

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ifrs-full	Weighted Average	Exercise Price	Weighted Options	exercised	Share-based Payment Arrangement	2019
		duration	average exercise price of share options exercised in share-based payment arrangement	average exercise price of share options exercised in a share-based payment arrangement.		IFRS 2 45 b iv
ifrs-full	Weighted Average	Exercise Price	Weighted Options	expired	Share-based Payment Arrangement	2019
		duration	average exercise price of share options expired in share-based payment arrangement	average exercise price of share options expired in a share-based payment arrangement.		IFRS 2 45 b v
ifrs-full	Weighted Average	Exercise Price	Weighted Options	forfeited	Share-based Payment Arrangement	2019
		duration	average exercise price of share options forfeited in share-based payment arrangement	average exercise price of share options forfeited in a share-based payment arrangement.		IFRS 2 45 b iii
ifrs-full	Weighted Average	Exercise Price	Weighted Options	granted	Share-based Payment Arrangement	2019
		duration	average exercise price of share options granted in share-based payment arrangement	average exercise price of share options granted in a share-based payment arrangement.		IFRS 2 45 b ii

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				Weighted average [member]]	
ifrs-full	Weighted Average	Exercise Price	Weighted Options	Share-based Payment Arrangement Exercised During	IFRS 2 45 c
	duration		average share price for share options in share-based payment arrangement exercised during period at date of exercise	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]]	
ifrs-full	Weighted Average	Exercise Price	Weighted Options	Outstanding In Share-based Payment Arrangement 20	IFRS 2 45 b i, disclosure: IFRS 2 45 b vi
			average exercise price of share options outstanding in share-based payment arrangement	average exercise price of share options outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	Weighted Average	Fair Value At Credit	Weighted	Other Equity Instruments Granted	IFRS 2 47 b
			average fair value at measurement date, other equity instruments granted	average fair value at the measurement date of granted equity instruments other than share options. [Refer: Weighted average [member]]	
ifrs-full	Weighted Average	Fair Value At Credit	Weighted	Share Options Granted	IFRS 2 47 a
			average fair	average fair	

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			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	WeightedAverage	XXXX	Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	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.	Liabilities Recognised At Date of IFRS 16 C12 a
ifrs-full	WeightedAverage	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:

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				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	Weighted Average	Remaining Contractual Life of Outstanding Share Options	Weighted average remaining contractual life of outstanding share options	Weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 d
ifrs-full	Weighted Average	Share Price	Weighted average share price	The weighted average share price. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 c
ifrs-full	Weighted Average	Share Price	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	Weighted Average	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

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				shares bought back or issued during the period multiplied by a time-weighting factor.	
ifrs-full	WeightedAverageSharesAndAdjustedWeightedAverageShares		Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]		Abstract
ifrs-full	WhollyOrPartlyFundedDefinedBenefitPlansMember		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	WhollyUnfundedDefinedBenefitPlansMember		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

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				be converted into finished goods or services. [Refer: Current finished goods; Inventories]		
ifrs-full	WritedownsReversalsOf	WritedownsReversalsOf	WritedownsReversalsOf	Writedowns (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	WritedownsReversalsOf	WritedownsReversalsOf	WritedownsReversalsOf	Writedowns (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	WritedownsReversalsOf	WritedownsReversalsOf	WritedownsReversalsOf	Writedowns (reversals of write-downs) of inventories [abstract]		Abstract
ifrs-full	WritedownsReversalsOf	WritedownsReversalsOf	WritedownsReversalsOf	Writedowns (reversals of write-downs) of property, plant and		Abstract

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			equipment [abstract]		
ifrs-full	WrittenPutOptionsMember	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	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	YieldUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItems	Yield used to discount cash flows that do not vary based on returns on underlying items	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	IFRS 17 120 – Effective 2021-01-01

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				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.	
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- (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.](#))

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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](#)